

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

April 16, 2015 at 12:00 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 March 2015 financial statements.
3. Review PARS OPEB Trust Program statement for February 2015.
4. Review and make recommendation for acceptance of Fechter & Company's Annual Financial Report for the Fiscal Year Ended June 30, 2014.
5. Review Draft Preliminary Budget for FY 2015-16.
6. Review the District's Vehicle Replacement Funding Schedule.
7. Review and make recommendation for approval, per Resolution 2013-18, for purchase of replacement vehicle for Medic 91 Ambulance. (Approved in Fund 3652 FY 2014-15 Budget.)
8. Review and make recommendation for revisions to Resolution 2013-18.
9. Review data for the development of a long-term budget.
10. Review data for the development of a capital budget.
11. Fire Chief's Report.
12. Requests for items to be included for the next Finance Committee Meeting.
13. Adjournment.

Montecito Fire Protection District
Agenda for Finance Committee Meeting, April 16, 2015
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This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is April 13, 2015.

MONTECITO FIRE PROTECTION DISTRICT



Chip Hickman, Fire Chief

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

MONTECITO FIRE PROTECTION DISTRICT

Notes for Finance Committee Meeting

March 13, 2015 at 11:00 a.m.

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

The meeting was called to order by Director Sinser at 11:01 a.m.

Directors present: Director Sinser and Director van Duinwyk

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

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

No public comment.

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

The Committee inquired about the reserves in Fund 3652, the vehicle replacement plan reserves and asked to review the funding schedule at the next Finance Committee meeting.

The Committee discussed overtime expenses and questioned if fire assignment revenue can be used to directly offset the overtime expense line item. Ms. Gil explained that all fire assignment revenue is accounted for in the revenue section and does not help offset the overtime expense line item. Ms. Gil will look at possible options to offset the overtime expense.

After further review of financial statements, the Finance Committee agreed to recommend approval for the February 2015 financial statements.

- 3. Review PARS OPEB Trust Program fee schedule and statement for January 2015.**

The Committee did not take any action.

- 4. Review all recommendations from Capitol PFG's "Financial Analysis Related to Budgeting and Long-Term Liabilities" report.**

The Committee would like to start discussions for the development of a capital budget and reserve plan, focusing on the financial needs for Station 3. Director van Duinwyk asked that Ms. Gil provide estimated costs for the land, building construction and apparatus needs at the next Finance Committee meeting.

The Committee asked to include the full list of Capitol PFG recommendations for review at the March 27th Board meeting with updated comments resulting from the Finance Committee's discussion.

5. Fire Chief's Report.

Chief Hickman reported that repairs of up to \$20,000 will be performed on one of the rental properties that will be occupied by an employee on June 1, 2015.

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

Review of vehicle replacement plan, information for the capital budget plan, and review of Resolution 2013-18.

7. Adjournment.

The meeting was adjourned at 12:36 p.m.

Agenda

Item #2

Variance Report
Finance Committee - April 16, 2015

Report	Line Item	Variance Explanation
1 Balance Sheet	0115	The County posts quarterly investment fair market value (FMV) adjustments for cash invested in their investment pool.
2 Balance Sheet	0130	Cash held with Cochrane Property Management for rental property units. This amount is incorrect, and will be adjusted through a journal entry in April.
3 Balance Sheet	0550	The deposit amount required by State Fund, the District's previous worker's compensation insurance. The policy was cancelled on 12/31/14, this line item will clear in April when final payments to State Fund are determined.
4 Balance Sheet	1210	The Accounts Payable detail is included in the Cash Reconciliation report.
5 Balance Sheet	1330	Funds temporarily borrowed from Fund 3653 to help offset potential cash flow shortages due to tax revenue collection schedule. Funds will be repaid in April.
6 Balance Sheet	1400	The deposit amounts held for the three rental property tenants.
7 Balance Sheet	1730	This account serves as a holding account for any deposits made through the County Treasurer. All deposits are cleared with a Budget Journal Entry.
8 Financial Status	3750	Fire reimbursement revenue received from California Office of Emergency Services.
9 Financial Status	4476	Fire reimbursement revenue received from US Forest Service.
10 Financial Status	5105	The line item is being used to account for revenue from first response services provided to AMR and dispatch services provided to Carpinteria-Summerland Fire. Payments are received quarterly from each entity.
11 Financial Status	6300	Overtime activity is higher than anticipated due to fire assignments and extended personnel vacancies. A budget amendment will likely be necessary to adjust the budgeted amount.
12 Financial Status	7120	The Equipment Maintenance line item is used to capture maintenance and repairs to all operating equipment (excluding vehicles). Due to higher than expected repairs to the MAKO compressor, radiator and diesel pump, this account has exceeded the budgeted amount.
13 Financial Status	7205	Hazard mitigation projects started in March, and expenses will be incurred from April through June.
14 Financial Status	7348	This account is for budgeted items that have not been purchased yet.
15 Financial Status	7363	Maintenance for vehicles is currently lower than expected for the year.
16 Financial Status	7430	The District joined SDRMA worker's compensation insurance and is required to join the California Special District's Association (CSDA). Annual membership fees cost over \$5,000 and were not budgeted.
17 Financial Status	7460	Expenses are low for the year. Large budgeted items include the CWPP and helicopter prepositioning, both services that will likely not incur any expenses this fiscal year.
18 Financial Status	7506	Fee paid to the SB County Tax Collector's office. Paid in April/May.

Variance Report
Finance Committee - April 16, 2015

	Report	Line Item	Variance Explanation
19	Financial Status Fund 3651	7830 & 7910	Payments for the side fund pension bond are paid semi-annually, and due in July and January. Both payments have been posted for the fiscal year.
20	Financial Trend	Taxes	The Unitary, Prior Secured, Prior Unsecured, Supplemental and Supplemental Prior disbursements are delayed because the SB County Tax Collector's office installed a new accounting system that has backlogged their office.
21	Financial Trend	3750 & 4476	Fire assignment revenue is unpredictable from year to year and can lead to large increases or decreases depending on the type of fire season. Outstanding amounts can be seen on the Fire Billings Detail.
22	Financial Trend	7650	Includes fees of \$28,000 for the Prop 4 Override Election held in July, LAFCO budget allocation of \$12k, and testing material for new hires and promotional process.
23	Expenditure Trend	6900	SDRMA, the District's new worker's compensation insurance, bills on a quarterly schedule. The payment posted in March is for April, May and June.
24	Expenditure Trend	7030	Expenses are high in March due to new protective clothing purchased to outfit the new hires.

Balance Sheet

As of: 3/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 3/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	4,021,476.42	11,488,913.76	11,633,452.39	3,876,937.79
0115 -- Treasury FMV Adjustment	-2,052.63	12,702.45	7,671.61	2,978.21
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	17,597.94	11,483.60	29,570.76	-489.22
0230 -- Accounts Receivable	115,847.81	0.00	115,847.81	0.00
0240 -- Interest Receivable	7,743.87	8,514.38	11,777.95	4,480.30
0550 -- Deposits with Others	67,620.00	3,258.00	0.00	70,878.00
Total Assets	4,228,733.41	11,524,872.19	11,798,320.52	3,955,285.08
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	3,433,098.67	3,433,098.67	0.00
1015 -- EFT Payable	0.00	2,550,910.05	2,550,910.05	0.00
1210 -- Accounts Payable	134,045.11	5,447,062.87	5,400,813.04	87,795.28
1240 -- Accrued Expenses	278,335.41	278,335.41	0.00	0.00
1330 -- Due To Other Funds	0.00	0.00	1,500,000.00	1,500,000.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	829,819.13	829,819.13	0.00
Total Liabilities	415,380.52	12,539,226.13	13,714,640.89	1,590,795.28
Equity				
2110 -- Fund Balance-Nonspendable	67,620.00	0.00	3,258.00	70,878.00
2120 -- Fund Balance-Restricted	0.00	0.00	2,978.21	2,978.21
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	2,545,232.89	28,597,540.83	27,142,441.53	1,090,133.59
Total Equity	3,813,352.89	28,597,540.83	27,148,677.74	2,364,489.80

Last Updated: 4/9/2015 4:03 AM

County of Santa Barbara, FIN

Balance Sheet

As of: 3/31/2015
Accounting Period: CLOSED

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 3/31/2015
Total Liabilities, Equity & Other Credits	4,228,733.41	41,136,766.96	40,863,318.63	3,955,285.08

Balance Sheet

As of: 3/31/2015
Accounting Period: CLOSED

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

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 3/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	347.22	769,125.01	769,307.91	164.32
0115 -- Treasury FMV Adjustment	-0.18	540.53	540.22	0.13
0240 -- Interest Receivable	0.36	27.63	12.01	15.98
Total Assets	347.40	769,693.17	769,860.14	180.43
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,190.00	2,190.00	0.00
1015 -- EFT Payable	0.00	767,117.91	767,117.91	0.00
1210 -- Accounts Payable	0.00	769,307.91	769,307.91	0.00
Total Liabilities	0.00	1,538,615.82	1,538,615.82	0.00
Equity				
2120 -- Fund Balance-Restricted	0.00	0.00	0.13	0.13
2140 -- Fund Balance-Assigned	347.40	0.00	0.00	347.40
2200 -- Fund Balance-Residual	0.00	1,539,162.26	1,538,995.16	-167.10
Total Equity	347.40	1,539,162.26	1,538,995.29	180.43
Total Liabilities, Equity & Other Credits	347.40	3,077,778.08	3,077,611.11	180.43

Balance Sheet

As of: 3/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 3/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,070,998.04	50,635.50	38,189.29	2,083,444.25
0115 -- Treasury FMV Adjustment	-1,057.07	4,783.77	2,126.23	1,600.47
0240 -- Interest Receivable	1,981.27	5,733.13	5,785.50	1,928.90
0550 -- Deposits with Others	154,933.00	0.00	154,933.00	0.00
Total Assets	2,226,855.24	61,152.40	201,034.02	2,086,973.62
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	38,189.29	38,189.29	0.00
1210 -- Accounts Payable	0.00	38,189.29	38,189.29	0.00
1730 -- Unidentified Deposits	0.00	44,850.00	44,850.00	0.00
Total Liabilities	0.00	121,228.58	121,228.58	0.00
Equity				
2110 -- Fund Balance-Nonspendable	154,933.00	154,933.00	0.00	0.00
2120 -- Fund Balance-Restricted	0.00	0.00	1,600.47	1,600.47
2140 -- Fund Balance-Assigned	2,071,922.24	0.00	0.00	2,071,922.24
2200 -- Fund Balance-Residual	0.00	598,705.99	612,156.90	13,450.91
Total Equity	2,226,855.24	753,638.99	613,757.37	2,086,973.62
Total Liabilities, Equity & Other Credits	2,226,855.24	874,867.57	734,985.95	2,086,973.62

Balance Sheet

As of: 3/31/2015
Accounting Period: CLOSED

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 3/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,858,749.96	18,706.55	1,500,531.00	6,376,925.51
0115 -- Treasury FMV Adjustment	-4,011.24	14,579.28	5,669.38	4,898.66
0240 -- Interest Receivable	5,688.06	18,844.73	18,706.55	5,826.24
0260 -- Due From Other Funds	0.00	1,500,000.00	0.00	1,500,000.00
Total Assets	7,860,426.78	1,552,130.56	1,524,906.93	7,887,650.41
Liabilities, Equity & Other Credits				
Equity				
2120 -- Fund Balance-Restricted	0.00	0.00	4,898.66	4,898.66
2140 -- Fund Balance-Assigned	7,860,426.78	0.00	0.00	7,860,426.78
2200 -- Fund Balance-Residual	0.00	915,998.04	938,323.01	22,324.97
Total Equity	7,860,426.78	915,998.04	943,221.67	7,887,650.41
Total Liabilities, Equity & Other Credits				
	7,860,426.78	915,998.04	943,221.67	7,887,650.41

Financial Status

As of: 3/31/2015 (75% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	3/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	13,782,468.00	7,721,764.82	-6,060,703.18	56.03 %
3011 -- Property Tax-Unitary	107,223.00	0.00	-107,223.00	0.00 %
3020 -- Property Tax-Current Unsecd	582,421.00	631,309.28	48,888.28	108.39 %
3040 -- Property Tax-Prior Secured	-60,614.00	-102.20	60,511.80	0.17 %
3050 -- Property Tax-Prior Unsecured	7,918.00	0.00	-7,918.00	0.00 %
3054 -- Supplemental Pty Tax-Current	219,299.00	16,261.83	-203,037.17	7.42 %
3056 -- Supplemental Pty Tax-Prior	14,809.00	-2,580.20	-17,389.20	-17.42 %
	14,653,524.00	8,366,653.53	-6,286,870.47	57.10 %
Taxes				
Use of Money and Property				
3380 -- Interest Income	17,659.00	8,514.38	-9,144.62	48.22 %
3381 -- Unrealized Gain/Loss Invstmnts	2,979.00	5,045.33	2,066.33	169.36 %
3409 -- Other Rental of Bldgs and Land	50,961.00	20,656.56	-30,304.44	40.53 %
	71,599.00	34,216.27	-37,382.73	47.79 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	473,885.38	473,885.38	-- 8
4220 -- Homeowners Property Tax Relief	86,330.00	42,183.11	-44,146.89	48.86 %
	86,330.00	516,068.49	429,738.49	597.79 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	0.00	57,365.80	57,365.80	-- 9
	0.00	57,365.80	57,365.80	--
Charges for Services				
5105 -- Reimb for District Services	180,140.00	111,513.00	-68,627.00	61.90 % 10
	180,140.00	111,513.00	-68,627.00	61.90 %

Financial Status

As of: 3/31/2015 (75% Elapsed)
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Selection Criteria: Fund = 3650-3653

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	3/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	5,825.00	29,463.96	23,638.96	505.82 %
Miscellaneous Revenue	5,825.00	29,463.96	23,638.96	505.82 %
Revenues	14,997,418.00	9,115,281.05	-5,882,136.95	60.78 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,623,640.00	4,540,648.36	2,082,991.64	68.55 %
6300 -- Overtime	850,000.00	982,205.95	-132,205.95	115.55 % 11
6400 -- Retirement Contribution	1,885,332.00	1,271,585.35	613,746.65	67.45 %
6475 -- Retiree Medical OPEB	1,610,136.00	536,712.00	1,073,424.00	33.33 %
6550 -- FICA/Medicare	99,663.00	74,158.47	25,504.53	74.41 %
6600 -- Health Insurance Contrib	1,262,839.00	1,043,739.65	219,099.35	82.65 %
6700 -- Unemployment Ins Contribution	8,925.00	8,026.47	898.53	89.93 %
6900 -- Workers Compensation	683,796.00	551,789.23	132,006.77	80.70 %
Salaries and Employee Benefits	13,024,331.00	9,008,865.48	4,015,465.52	69.17 %
Services and Supplies				
7030 -- Clothing and Personal	12,000.00	11,434.88	565.12	95.29 %
7050 -- Communications	96,300.00	67,459.76	28,840.24	70.05 %
7060 -- Food	2,500.00	304.27	2,195.73	12.17 %
7070 -- Household Supplies	24,970.00	14,810.64	10,159.36	59.31 %
7090 -- Insurance (Liability)	29,302.00	30,051.15	-749.15	102.56 %
7120 -- Equipment Maintenance	25,000.00	27,386.69	-2,386.69	109.55 % 12
7200 -- Structure & Ground Maintenance	38,224.00	26,828.79	11,395.21	70.19 % 13
7205 -- Fire Defense Zone (Hazard Mitigation)	90,000.00	13,157.38	76,842.62	14.62 %
7322 -- Consulting & Mgmt Fees	3,100.00	1,292.41	1,807.59	41.69 %
7324 -- Audit and Accounting Fees	22,685.00	18,251.00	4,434.00	80.45 %

Financial Status

As of: 3/31/2015 (75% Elapsed)
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Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	3/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
7348 -- Instruments & Equip. < \$5000	39,665.00	5,989.57	33,675.43	15.10 %
7363 -- Equipment Maintenance (Vehicles)	50,000.00	27,165.28	22,834.72	54.33 %
7400 -- Medical, Dental and Lab	18,136.00	13,198.38	4,937.62	72.77 %
7430 -- Memberships	2,750.00	8,728.00	-5,978.00	317.38 %
7450 -- Office Expense	27,317.00	21,334.95	5,982.05	78.10 %
7460 -- Professional & Special Service	516,000.00	214,923.44	301,076.56	41.65 %
7506 -- Administrative Expense (SBC)	165,000.00	0.00	165,000.00	0.00 %
7507 -- ADP Payroll Fees	7,500.00	4,738.64	2,761.36	63.18 %
7510 -- Contractual Services	41,400.00	30,578.77	10,821.23	73.86 %
7530 -- Publications & Legal Notices	2,000.00	1,272.96	727.04	63.65 %
7580 -- Rents/Leases-Structure	5,500.00	2,794.55	2,705.45	50.81 %
7630 -- Small Tools & Instruments	11,200.00	3,974.83	7,225.17	35.49 %
7650 -- Special Departmental Expense	94,850.00	58,442.63	36,407.37	61.62 %
7671 -- Special Projects	9,400.00	7,926.85	1,473.15	84.33 %
7730 -- Transportation and Travel	12,000.00	8,036.06	3,963.94	66.97 %
7731 -- Gasoline-Oil-Fuel	55,000.00	31,463.38	23,536.62	57.21 %
7732 -- Training	61,000.00	35,135.02	25,864.98	57.60 %
7760 -- Utilities	47,000.00	33,383.16	13,616.84	71.03 %
Services and Supplies	1,509,799.00	720,063.44	789,735.56	47.69 %
Capital Assets				
8300 -- Equipment	58,500.00	66,126.46	-7,626.46	113.04 %
Capital Assets	58,500.00	66,126.46	-7,626.46	113.04 %
Expenditures	14,592,630.00	9,795,055.38	4,797,574.62	67.12 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	800,000.00	0.00	-800,000.00	0.00 %

Financial Status

As of: 3/31/2015 (75% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	3/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Other Financing Sources	800,000.00	0.00	-800,000.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,101,529.00	769,113.00	332,416.00	69.82 %
Other Financing Uses	1,101,529.00	769,113.00	332,416.00	69.82 %
Other Financing Sources & Uses	-301,529.00	-769,113.00	-467,584.00	255.07 %
Changes to Fund Balances				
Increase to Nonspendables	0.00	3,258.00	-3,258.00	--
9605 -- Prepaids/Deposits				
Increase to Nonspendables	0.00	3,258.00	-3,258.00	--
Increase to Restricted				
9797 -- Unrealized Gains	2,979.00	2,978.21	0.79	99.97 %
Increase to Restricted	2,979.00	2,978.21	0.79	99.97 %
Changes to Fund Balances	-2,979.00	-6,236.21	-3,257.21	209.34 %
Montecito Fire Protection Dist	100,280.00	-1,455,123.54	-1,555,403.54	-1,451.06 %

Financial Status

As of: 3/31/2015 (75% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	3/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	27.63	27.63	--
3381 -- Unrealized Gain/Loss Invstmnts	1.00	0.31	-0.69	31.00 %
Use of Money and Property	1.00	27.94	26.94	2,794.00 %
Revenues	1.00	27.94	26.94	2,794.00 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	2,190.00	2,190.00	0.00	100.00 %
Services and Supplies	2,190.00	2,190.00	0.00	100.00 %
Other Charges				
7830 -- Interest Expense	83,123.00	83,122.80	0.20	100.00 % 19
Other Charges	83,123.00	83,122.80	0.20	100.00 %
Expenditures	85,313.00	85,312.80	0.20	100.00 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	769,123.00	769,113.00	-10.00	100.00 %
Other Financing Sources	769,123.00	769,113.00	-10.00	100.00 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	684,000.00	683,995.11	4.89	100.00 % 19
Other Financing Uses	684,000.00	683,995.11	4.89	100.00 %
Other Financing Sources & Uses	85,123.00	85,117.89	-5.11	99.99 %

Financial Status

As of: 3/31/2015 (75% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	3/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Changes to Fund Balances				
Increase to Restricted				
9797 -- Unrealized Gains	1.00	0.13	0.87	13.00 %
Increase to Restricted	1.00	0.13	0.87	13.00 %
Changes to Fund Balances	-1.00	-0.13	0.87	13.00 %
Montecito Fire Pension Oblig	-190.00	-167.10	22.90	87.95 %

Financial Status

As of: 3/31/2015 (75% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	3/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	5,733.13	5,733.13	--
3381 -- Unrealized Gain/Loss Invstmnts	1,601.00	2,657.54	1,056.54	165.99 %
Use of Money and Property	1,601.00	8,390.67	6,789.67	524.09 %
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	67,850.00	0.00	-67,850.00	0.00 %
Miscellaneous Revenue	67,850.00	0.00	-67,850.00	0.00 %
Revenues	69,451.00	8,390.67	-61,060.33	12.08 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	2,500.00	-2,500.00	--
Services and Supplies	0.00	2,500.00	-2,500.00	--
Capital Assets				
8300 -- Equipment	117,200.00	190,622.29	-73,422.29	162.65 %
Capital Assets	117,200.00	190,622.29	-73,422.29	162.65 %
Expenditures	117,200.00	193,122.29	-75,922.29	164.78 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	332,406.00	0.00	-332,406.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	44,850.00	44,850.00	--
Other Financing Sources	332,406.00	44,850.00	-287,556.00	13.49 %
Other Financing Sources & Uses	332,406.00	44,850.00	-287,556.00	13.49 %

Financial Status

As of: 3/31/2015 (75% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	3/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Changes to Fund Balances				
Increase to Restricted				
9797 -- Unrealized Gains	1,601.00	1,600.47	0.53	99.97 %
Increase to Restricted	1,601.00	1,600.47	0.53	99.97 %
Changes to Fund Balances	-1,601.00	-1,600.47	0.53	99.97 %
Montecito Fire Cap Outlay Res	283,056.00	-141,482.09	-424,538.09	-49.98 %

Financial Status

As of: 3/31/2015 (75% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	3/31/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	18,844.73	18,844.73	--
3381 -- Unrealized Gain/Loss Invstmnts	4,899.00	8,909.90	4,010.90	181.87 %
Use of Money and Property	4,899.00	27,754.63	22,855.63	566.54 %
Revenues	4,899.00	27,754.63	22,855.63	566.54 %
Expenditures				
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Work in Progress	0.00	531.00	-531.00	--
Capital Assets	100,000.00	531.00	99,469.00	0.53 %
Expenditures				
Expenditures	100,000.00	531.00	99,469.00	0.53 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	800,000.00	0.00	800,000.00	0.00 %
Other Financing Uses	800,000.00	0.00	800,000.00	0.00 %
Other Financing Sources & Uses	-800,000.00	0.00	800,000.00	0.00 %
Changes to Fund Balances				
Increase to Restricted				
9797 -- Unrealized Gains	4,899.00	4,898.66	0.34	99.99 %
Increase to Restricted	4,899.00	4,898.66	0.34	99.99 %
Changes to Fund Balances				
Montecito Fire Land & Building	-900,000.00	22,324.97	922,324.97	-2.48 %
Net Financial Impact	-516,854.00	-1,574,447.76	-1,057,593.76	304.62 %

Revenue Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	3/31/2015		INTEREST APPORTIONMENT ACCRUAL	4,480.30
			Total Interest Income	4,480.30
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0315	3/31/2015		FMV ADJUSTMENTS	12,702.45
			Total Unrealized Gain/Loss Invstmnts	12,702.45
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0068222	3/20/2015		King Fire (OES), 09/16-09/28/14	167,604.28
DJE - 0068225	3/31/2015		Miguelito Fire, 05/13-05/16/14	26,962.45
			Total State-Emergency Assistance	194,566.73
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0067770	3/17/2015		EI Portal Fire, 07/27-08/14/14	14,789.54
DJE - 0067770	3/17/2015		Tecolote Fire, 08/18/14	1,622.00
DJE - 0068222	3/20/2015		King Fire (USFS), 09/15-10/02/14	29,750.38
			Total Federal Emergency Assistance	46,161.92
Line Item Account 5105 -- Reimb for District Services				
JE - 0115567	3/18/2015		INVOICE# 2015-05 DISPATCH SERVICES	21,435.00
			Total Reimb for District Services	21,435.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0068225	3/31/2015		Cal Card Rebate, 2014 Q4	228.26
			Total Other Miscellaneous Revenue	228.26
			Total Montecito Fire Protection Dist	279,574.66

Revenue Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650-3653

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

Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	3/31/2015		INTEREST APPORTIONMENT ACCRUAL	15.98
			Total Interest Income	15.98
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0315	3/31/2015		FMV ADJUSTMENTS	540.53
			Total Unrealized Gain/Loss Invstmnts	540.53
			Total Montecito Fire Pension Oblig	556.51

Revenue Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	3/31/2015		INTEREST APPORTIONMENT ACCRUAL	1,928.90
			Total Interest Income	1,928.90
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0315	3/31/2015		FMV ADJUSTMENTS	4,503.45
			Total Unrealized Gain/Loss Invstmnts	4,503.45
			Total Montecito Fire Cap Outlay Res	6,432.35

Revenue Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650-3653

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	3/31/2015		INTEREST APPORTIONMENT ACCRUAL	5,826.24
			Total Interest Income	5,826.24
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0315	3/31/2015		FMV ADJUSTMENTS	13,728.08
			Total Unrealized Gain/Loss Invstmnts	13,728.08
			Total Montecito Fire Land & Building	19,554.32

Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6100 -- Regular Salaries						
CLM - 0326413	3/2/2015		Survivor benefit & employee contribution, 3/2/15	11,879.48	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0326414	3/2/2015		Employer & employee contributions, 3/2/15	19,292.55	356600	MASSMUTUAL
CLM - 0326416	3/2/2015		Employee paid insurance, February	1,549.22	244645	AFLAC
EFC - 0012285	3/2/2015		Montecito Fire Payroll, 3/2/15	248,883.49	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0115423	3/2/2015		Overtime adjustment, 3/2/15	-33,818.45		
CLM - 0328164	3/16/2015		Health Benefits, April	3,705.22	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0328222	3/16/2015		Employer & employee contributions, 3/16/15	20,722.55	356600	MASSMUTUAL
CLM - 0328237	3/16/2015		Dues & insurance, 3/16/15	7,297.00	556913	Montecito Firemens Assoc
CLM - 0329484	3/16/2015		Survivor benefit & employee contribution, 3/16/15	12,209.59	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0012418	3/16/2015		Montecito Fire Payroll, 3/16/15	228,032.67	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0116313	3/16/2015		Overtime adjustment, 3/16/15	-7,438.46		
DJE - 0068225	3/31/2015		S. Bumanglag health premium, EE portion	-51.04		
				Total Regular Salaries		
				512,263.82		
Line Item Account 6300 -- Overtime						
JE - 0115423	3/2/2015		Overtime adjustment, 3/2/15	33,818.45		
JE - 0116313	3/16/2015		Overtime adjustment, 3/16/15	26,644.59		
				Total Overtime		
				60,463.04		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0326413	3/2/2015		Retirement contributions, 3/2/15	71,936.95	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0329484	3/16/2015		Retirement contributions, 3/16/15	74,085.69	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
				Total Retirement Contribution		
				146,022.64		
Line Item Account 6475 -- Retiree Medical OPEB						
CLM - 0327828	3/18/2015		PARS OPEB Contribution for FY13-14	536,712.00	011208	PARS PUBLIC AGENCY

Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
AUT - R011208	3/31/2015		RVS ACH Dept will reissue by EFC to V#011208	-536,712.00	011208	RETIREMENT SERVICES PARS PUBLIC AGENCY RETIREMENT SERVICES
Line Item Account 6550 -- FICA/Medicare						
EFC - 0012285	3/2/2015		Montecito Fire Payroll, 3/2/15	3,810.06	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0012418	3/16/2015		Montecito Fire Payroll, 3/16/15	3,344.56	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Retiree Medical OPEB				0.00		
Total FICA/Medicare				7,154.62		
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0326415	3/2/2015		Dental insurance, March	13,847.87	711633	DELTA DENTAL
MIC - 0064443	3/2/2015		Vision insurance - active, March	1,487.20	855111	Vision Service Plan-CA
MIC - 0064443	3/2/2015		Vision insurance - retirees, March	1,318.20	855111	Vision Service Plan-CA
CLM - 0328164	3/16/2015		Health Benefits, April	93,192.70	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0328215	3/16/2015		Life Insurance, April	725.04	007069	LINCOLN NATIONAL LIFE INS
EFC - 0012443	3/31/2015		Montecito Fire FSA plan pmts, 2/25-3/27/15	2,591.83	788368	CONEXIS BENEFITS ADMINISTRATOR LP
Total Health Insurance Contrib				113,162.84		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0012285	3/2/2015		Montecito Fire Payroll, 3/2/15	52.87	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0012418	3/16/2015		Montecito Fire Payroll, 3/16/15	132.12	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				184.99		
Line Item Account 6900 -- Workers Compensation						
CLM - 0328343	3/23/2015		Worker's comp insurance premium, 4/1-6/30/15	117,981.00	310538	SDRMA
DJE - 0068225	3/31/2015		Disability payments, 2/1-2/13/15	-1,995.76		
DJE - 0068225	3/31/2015		Disability payments, 2/14-2/27/15	-2,149.28		
DJE - 0068225	3/31/2015		Disability payments, 2/27-3/13/15	-2,149.28		

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Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
DJE - 0068225	3/31/2015		Disability payments, 3/14-3/27/15	-2,149.28		
			Total Workers Compensation	109,537.40		
Line Item Account 7030 -- Clothing and Personal						
CLM - 0326356	3/10/2015		PPE: Wildland pants/passport tags/hot spot packs	1,134.62	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0328073	3/20/2015		PPE: Academy name badges	28.89	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
CLM - 0328080	3/20/2015		PPE: Turnout sets for new hires (3)	6,686.28	015519	Allstar Fire Equipment Inc
CLM - 0328231	3/20/2015		PPE: Passport name tags for Grant	31.99	007425	ADVANCE MARKING SYSTEMS
AUT - SUTAXJE	3/31/2015		SUTAX JE - March 2015	91.85		
			Total Clothing and Personal	7,973.63		
Line Item Account 7050 -- Communications						
CLM - 0324388	3/3/2015		Phone services, March	478.13	009201	IMPULSE INTERNET SERVICES
MIC - 0064441	3/9/2015		805-181-0808	44.79	308867	VERIZON CALIFORNIA
MIC - 0064441	3/9/2015		805-565-9618	55.74	308867	VERIZON CALIFORNIA
MIC - 0064441	3/9/2015		805-969-0318	58.79	308867	VERIZON CALIFORNIA
MIC - 0064441	3/9/2015		805-RT0-0176	44.79	308867	VERIZON CALIFORNIA
MIC - 0064441	3/9/2015		805-RT0-2320	44.79	308867	VERIZON CALIFORNIA
MIC - 0064441	3/9/2015		805-RT5-5839	136.19	308867	VERIZON CALIFORNIA
MIC - 0064441	3/9/2015		805-RT7-4343	44.79	308867	VERIZON CALIFORNIA
MIC - 0064441	3/9/2015		805-RT7-4365	44.79	308867	VERIZON CALIFORNIA
MIC - 0064441	3/9/2015		805-RTO-6142	108.90	308867	VERIZON CALIFORNIA
MIC - 0064441	3/9/2015		805-UH0-4248	647.94	308867	VERIZON CALIFORNIA
CLM - 0326418	3/10/2015		Wireless service, February	995.55	297454	VERIZON WIRELESS
CLM - 0326422	3/10/2015		CAD connectivity & Internet	2,699.90	776537	COX COMMUNICATIONS
CLM - 0328318	3/20/2015		E92 Sim card for MDC, February	37.99	009266	SPRINT
CLM - 0328324	3/20/2015		CAD connectivity & Internet	2,692.18	776537	COX COMMUNICATIONS
CLM - 0328346	3/20/2015		Phone services, March	484.78	009201	IMPULSE INTERNET SERVICES
CLM - 0328399	3/20/2015		Satellite phone charges	149.80	005120	SATCOM GLOBAL INC

Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7060 -- Food						
MIC - 0064797	3/20/2015		R. Galbraith Reimb: Gatorade, water emer. supplies	44.77	031572	ROBERT GALBRAITH
Total Food				44.77		
Line Item Account 7070 -- Household Supplies						
Total Communications				8,769.84		
CLM - 0326356	3/10/2015		Replacement mini-refrigerator for Prevention staff	204.11	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326356	3/10/2015		Laundry detergent and vacuum repair part	173.09	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0064804	3/18/2015		Refuse disposal, Sta. 1	359.67	509950	Marborg Industries
MIC - 0064797	3/20/2015		R. Galbraith Reimb: BBQ parts for repair	43.98	031572	ROBERT GALBRAITH
MIC - 0064797	3/20/2015		R. Galbraith Reimb: BBQ parts for repair Laundry detergent	88.52	031572	ROBERT GALBRAITH
MIC - 0064914	3/20/2015		Shop towels, Sta. 1	224.62	285433	MISSION UNIFORM SERVICE INC
MIC - 0064914	3/20/2015		Shop towels, Sta. 2	141.60	285433	MISSION UNIFORM SERVICE INC
MIC - 0064931	3/20/2015		Bottled water, Sta. 1	137.14	032539	NESTLE PURE LIFE DIRECT
MIC - 0064931	3/20/2015		Bottled water, Sta. 2	53.98	032539	NESTLE PURE LIFE DIRECT
MIC - 0064937	3/20/2015		Refuse disposal, Sta. 1	359.67	509950	Marborg Industries
MIC - 0064937	3/20/2015		Refuse disposal, Sta. 2	135.52	509950	Marborg Industries
AUT - SUTAXJE	3/31/2015		SUTAX JE - March 2015	1.08		
Total Household Supplies				1,922.98		
Line Item Account 7120 -- Equipment Maintenance						
CLM - 0326356	3/10/2015		Hydrant maint. supplies, flashlight part, hooks	929.83	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326424	3/19/2015		AirPak parts	88.08	037256	MUNICIPAL EMERGENCY SVCS INC
CLM - 0328227	3/20/2015		Diesel pump repair	2,062.00	051456	B&T SERVICE STATION CONTRACTORS
CLM - 0328239	3/20/2015		Repair service call for fax machine	85.00	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0328297	3/20/2015		Hydrostatic testing (8 bottles)	174.00	003647	AQUA LAB INDUSTRIES

Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
AUT - SUTAXJE	3/31/2015		SUTAX JE - March 2015	0.88		
Total Equipment Maintenance				3,339.79		
Line Item Account 7200 -- Structure & Ground Maintenance						
CLM - 0326420	3/10/2015		Annual backflow testing and repair	464.86	035624	AG ENT
CLM - 0326421	3/11/2015		Landscape maintenance and wind-event clean up	565.00	639830	Peyton Scapes
CLM - 0328341	3/20/2015		Landscape maintenance	500.00	639830	Peyton Scapes
Total Structure & Ground Maintenance				1,529.86		
Line Item Account 7363 -- Equipment Maintenance						
CLM - 0326356	3/10/2015		Vehicle cleaning supplies and diesel fluid	408.21	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326356	3/10/2015		New windshield for 900 vehicle	610.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326423	3/11/2015		Mounting hardware for tools: PT91 and stock	602.09	872275	West-Mark
CLM - 0326426	3/11/2015		Vehicle parts	320.16	626982	PERRY FORD LINCOLN MAZDA
CLM - 0328149	3/18/2015		Stock tool supplies	37.68	437104	CARQUEST AUTO PARTS
CLM - 0328149	3/18/2015		Brake pad and 2 brake rotors: 920 vehicle	160.50	437104	CARQUEST AUTO PARTS
CLM - 0328067	3/20/2015		Smoke testing on all engines	350.00	011274	J V ENTERPRISES
CLM - 0328077	3/20/2015		Tires for E91 and E93 (4 total)	4,135.40	002825	Sprinkle Tire Inc
CLM - 0328224	3/20/2015		Battery for old Squad 91	236.47	288138	INTERSTATE BATTERIES OF SIERRA MADRE
CLM - 0328292	3/20/2015		Vehicle repair for PT92	373.90	184823	VILLAGE AUTOMOTIVE REPAIR INC
CLM - 0328301	3/20/2015		Vehicle repair for R91: new turbo hose	773.76	057687	BUNNIIN
CLM - 0328314	3/20/2015		Towing service for PT92	187.50	761110	SMITTY'S TOWING
CLM - 0328320	3/20/2015		Vehicle supplies: door holders (2)	75.78	436027	BURTONS FIRE INC
MIC - 0064869	3/20/2015		Car wash service, January	200.00	175045	HUGO'S AUTO DETAILING
MIC - 0064869	3/20/2015		Car wash service, February	230.00	175045	HUGO'S AUTO DETAILING
AUT - SUTAXJE	3/31/2015		SUTAX JE - March 2015	3.73		
DJE - 0068225	3/31/2015		OES 317 repair reimbursement	-1,325.38		
Total Equipment Maintenance				7,379.80		

Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0326356	3/10/2015		ALS Backpacks (3)	400.11	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Medical, Dental and Lab				400.11		
Line Item Account 7450 -- Office Expense						
CLM - 0326356	3/10/2015		Office supplies: appt books, prevention project	100.20	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326356	3/10/2015		Replacement monitor for 920	133.59	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326356	3/10/2015		NFPA guide book download	57.60	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326356	3/10/2015		Recover keys software	99.95	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0327808	3/18/2015		K. Taylor Reimb: Evernote premium annual plan	45.00	062566	KEVIN TAYLOR
CLM - 0327822	3/18/2015		Newspaper subscription, 1 year	183.35	714210	SANTA BARBARA NEWS PRESS
CLM - 0328239	3/20/2015		Office copier usage fee, January	118.37	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0328239	3/20/2015		Office copier usage fee, February	391.02	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0328416	3/20/2015		Office supplies: paper, pens, printer ink, coffee	1,020.66	778083	STAPLES CREDIT PLAN
MIC - 0064909	3/20/2015		Mounting racks for server	126.06	288981	GOVCONNECTION INC
MIC - 0064909	3/20/2015		Mapping system memory card	128.22	288981	GOVCONNECTION INC
Total Office Expense				2,404.02		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0326417	3/11/2015		Pre-employment background checks - 5 employees	6,585.00	018022	SINTRA GROUP
CLM - 0327839	3/18/2015		Medical director services, July-December 2014	3,000.00	011379	ANGEL L ISCOVICH
CLM - 0327842	3/18/2015		Website upgrade - final payment	1,125.00	008973	AMERAVANT
CLM - 0327818	3/19/2015		Upper Hyde Rd. plan review	1,485.00	513410	MNS ENGINEERS
CLM - 0327832	3/19/2015		Computer support, February	3,450.00	602719	INFORMA CORP
CLM - 0328317	3/20/2015		Worker's comp legal services	70.00	060193	GOLDMAN MAGDALIN KRIKES LLP
CLM - 0328355	3/20/2015		Pre-employment LiveScan screening	49.00	130890	Department of Justice Accounting

Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0328384	3/20/2015		Legal services, February	2,124.00	645665	Services Price Postel & Parma
CLM - 0328387	3/20/2015		Pre-plans: Biltmore/Breakers Bldg/Village Auto	1,120.00	017748	CARLOS H AMARO
MIC - 0064868	3/20/2015		Labor attorney fees, January	122.50	476600	LIEBERT CASSIDY WHITMORE
MIC - 0064868	3/20/2015		Labor attorney fees, February	873.50	476600	LIEBERT CASSIDY WHITMORE
MIC - 0064916	3/20/2015		Employee medical exams	1,256.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0064916	3/20/2015		Employee medical exams	4,412.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0064916	3/20/2015		Employee medical exams	1,020.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0064924	3/20/2015		Preliminary title reports for Coyote Rd.	500.00	204364	FIDELITY NATIONAL TITLE COMPANY
MIC - 0064924	3/20/2015		Preliminary title reports for Coyote Rd.	500.00	204364	FIDELITY NATIONAL TITLE COMPANY
MIC - 0064924	3/20/2015		Preliminary title reports for Coyote Rd.	500.00	204364	FIDELITY NATIONAL TITLE COMPANY
Total Professional & Special Service				28,192.00		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0012294	3/1/2015		Reverse incorrect amount	-486.15	050379	ADP INC
EFC - 0012444	3/1/2015		ADP fees, 2014 W-2's	486.45	050379	ADP INC
EFC - 0012286	3/6/2015		ADP fees, 2/28/15	243.53	050379	ADP INC
EFC - 0012445	3/20/2015		ADP fees, 3/15/15	233.62	050379	ADP INC
Total ADP Payroll Fees				477.45		
Line Item Account 7510 -- Contractual Services						
CLM - 0328296	3/20/2015		Online scheduling program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
Total Contractual Services				94.50		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0326356	3/10/2015		Steel shelves for storage unit	181.02	006215	US BANK CORPORATE PAYMENT SYSTEM

Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0326418	3/10/2015		Phone upgrade for K. Taylor	251.98	297454	VERIZON WIRELESS
CLM - 0326425	3/11/2015		Small tools for mechanic	38.73	761339	SNAP-ON INDUSTRIAL
CLM - 0327838	3/18/2015		D-ring sets for portable radios	59.25	999999	Various
			Total Small Tools & Instruments	530.98		
Line Item Account 7650 -- Special Departmental Expense						
CLM - 0326356	3/10/2015		New hire/promotion helmet shields and Jensen frame	893.71	006215	US BANK CORPORATE PAYMENT
JE - 0115364	3/10/2015		IN0045550, FA0014308 BUSINESS PLAN. STA. 1	289.00		SYSTEM
JE - 0115364	3/10/2015		IN0045602, FA0014438 BUSINESS PLAN. STA. 2	289.00		
JE - 0115941	3/19/2015		APCD Emission fees for generators, FY 13-14	817.64		
AUT - SUTAXJE	3/31/2015		SUTAX JE - March 2015	68.63		
DJE - 0068225	3/31/2015		T. McElwee reimb. for badge purchased	-90.00		
DJE - 0068225	3/31/2015		A. Widling reimb. for belt buckle/patch purchased	-28.97		
DJE - 0068225	3/31/2015		S. Chapman reimb. for badges purchased	-190.00		
DJE - 0068225	3/31/2015		C. Hickman reimb. for personal CC purchase	-10.63		
			Total Special Departmental Expense	2,038.38		
Line Item Account 7671 -- Special Projects						
CLM - 0328374	3/20/2015		Public Education supplies: badge stickers	753.89	020833	CREATIVE PRODUCT SOURCE INC
AUT - SUTAXJE	3/31/2015		SUTAX JE - March 2015	58.80		
			Total Special Projects	812.69		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0326356	3/10/2015		Refreshments for Director Jensen reception	17.67	006215	US BANK CORPORATE PAYMENT
CLM - 0326356	3/10/2015		Credit for cupcake tray return	-50.00	006215	US BANK CORPORATE PAYMENT
			Total Transportation and Travel	-32.33		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0326356	3/10/2015		Gasoline charges	267.06	006215	US BANK CORPORATE PAYMENT
						SYSTEM

Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0326419	3/11/2015		Gasoline charges, January	1,115.48	005392	THE VILLAGE SERVICE STATION
MIC - 0064926	3/20/2015		Diesel Fuel, 2/5/15	626.52	636799	DEWITT PINTO PETROLEUM
MIC - 0064926	3/20/2015		Diesel Fuel, 2/12/15	377.54	636799	DEWITT PINTO PETROLEUM
MIC - 0064926	3/20/2015		Diesel Fuel, 2/26/15	884.10	636799	DEWITT PINTO PETROLEUM
MIC - 0064926	3/20/2015		Diesel Fuel, 3/5/15	523.81	636799	DEWITT PINTO PETROLEUM
			Total Gasoline-Oil-Fuel	3,794.51		
Line Item Account 7732 -- Training						
CLM - 0326356	3/10/2015		C. Hickman/J. Badaracco: FH World	603.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326356	3/10/2015		J. Badaracco: Books for Mechanic training	129.83	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326356	3/10/2015		Training books: Fundamentals of Firefighting	293.07	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0326356	3/10/2015		G. Ventura: Cyber Security Training - Hotel	130.02	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0327803	3/18/2015		A. Broumand Reimb: Firehouse World	971.75	167024	Alex Broumand
MIC - 0064804	3/18/2015		Portable restroom for HazMat FRO training	105.00	509950	Marborg Industries
CLM - 0328075	3/20/2015		D. Holthe Reimb: Captain's Tool Box	109.83	383617	Drue Holthe
CLM - 0328295	3/20/2015		Blue Card Command: K. Taylor	346.50	051588	ACROSS THE STREET PRODUCTIONS
CLM - 0328389	3/20/2015		T. Ederer Reimb: Captain's Toolbox tuition (3)	135.00	251307	Travis Ederer
CLM - 0328394	3/20/2015		B. Hauser Reimb: L-380 Fireline Leadership	720.00	010233	BENJAMIN HAUSER
CLM - 0328439	3/20/2015		B. Bennewate Reimb: Firehouse World	599.00	058772	BRANDON BENNEWATE
MIC - 0064797	3/20/2015		R. Galbraith Reimb: Instructor 1A	381.31	031572	ROBERT GALBRAITH
MIC - 0064797	3/20/2015		R. Galbraith Reimb: Instructor 1B	295.00	031572	ROBERT GALBRAITH
AUT - SUTAXJE	3/31/2015		SUTAX JE - March 2015	33.84		
			Total Training	4,853.15		
Line Item Account 7760 -- Utilities						
MIC - 0064884	3/20/2015		Water service, Sta. 1	296.48	556712	MONTECITO WATER DISTRICT
MIC - 0064884	3/20/2015		Water service, Sta. 2	122.95	556712	MONTECITO WATER DISTRICT

Expenditure Transactions

From 3/1/2015 to 3/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0064932	3/20/2015		Gas service, Sta. 1 - 03/10/15	60.90	767800	THE GAS COMPANY
MIC - 0064932	3/20/2015		Gas service, Sta. 2 - 03/10/15	105.06	767800	THE GAS COMPANY
			Total Utilities	585.39		
Line Item Account 8300 -- Equipment						
CLM - 0327831	3/20/2015		Server Project: IT installation	7,850.00	602719	INFORMA CORP
			Total Equipment	7,850.00		
Line Item Account 9797 -- Unrealized Gains						
AUT - FMV0315	3/31/2015		FMV RESTRICTED FUND BALANCE ADJUSTMENT	2,978.21		
			Total Unrealized Gains	2,978.21		
			Total Montecito Fire Protection Dist	1,034,729.08		

Financial Trend

As of: 3/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	3/31/2013 Year-To-Date Actual	3/31/2014 Year-To-Date Actual	3/31/2015 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	6,828,470.98	7,286,709.71	7,721,764.82
3011 -- Property Tax-Unitary	55,226.38	48,318.28	0.00
3020 -- Property Tax-Current Unsecd	573,387.27	594,306.97	631,309.28
3040 -- Property Tax-Prior Secured	-48,861.69	-44,076.13	-102.20
3050 -- Property Tax-Prior Unsecured	8,182.71	8,334.53	0.00
3054 -- Supplemental Pty Tax-Current	98,093.77	146,542.99	16,261.83
3056 -- Supplemental Pty Tax-Prior	8,992.28	16,454.14	-2,580.20
Taxes	7,523,491.70	8,056,590.49	8,366,653.53
Use of Money and Property			
3380 -- Interest Income	7,360.76	9,095.66	8,514.38
3381 -- Unrealized Gain/Loss Invstmnts	181.18	2,547.04	5,045.33
3409 -- Other Rental of Bldgs and Land	0.00	28,504.00	20,656.56
Use of Money and Property	7,541.94	40,146.70	34,216.27
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	11,322.87	0.11	473,885.38
4220 -- Homeowners Property Tax Relief	43,208.44	43,165.06	42,183.11
Intergovernmental Revenue-State	54,531.31	43,165.17	516,068.49
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	204,336.02	351,223.28	57,365.80
Intergovernmental Revenue-Federal	204,336.02	351,223.28	57,365.80
Charges for Services			
5105 -- Reimb for District Services	0.00	0.00	111,513.00
Charges for Services	0.00	0.00	111,513.00
			New account
			111,513.00

Financial Trend

As of: 3/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	3/31/2013 Year-To-Date Actual	3/31/2014 Year-To-Date Actual	3/31/2015 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	109,659.68	139,673.37	29,463.96
Miscellaneous Revenue	109,659.68	139,673.37	29,463.96
Revenues			
	7,899,560.65	8,630,799.01	9,115,281.05
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	4,310,404.75	4,400,931.95	4,540,648.36
6300 -- Overtime	798,171.51	599,518.42	982,205.95
6400 -- Retirement Contribution	1,187,137.82	1,223,398.25	1,271,585.35
6475 -- Retiree Medical OPEB	0.00	0.00	536,712.00
6500 -- FICA Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	65,198.25	64,391.42	74,158.47
6600 -- Health Insurance Contrib	986,394.63	998,304.90	1,043,739.65
6700 -- Unemployment Ins Contribution	8,738.86	8,193.82	8,026.47
6900 -- Workers Compensation	418,434.69	520,137.96	551,789.23
Salaries and Employee Benefits	7,774,480.51	7,814,876.72	9,008,865.48
Services and Supplies			
7030 -- Clothing and Personal	2,185.20	10,547.94	11,434.88
7050 -- Communications	57,862.51	58,057.85	67,459.76
7060 -- Food	74.70	899.74	304.27
7070 -- Household Supplies	13,846.86	17,174.23	14,810.64
7090 -- Insurance	29,628.73	29,867.10	30,051.15
7120 -- Equipment Maintenance	60,444.59	84,189.52	27,386.69
7200 -- Structure & Ground Maintenance	13,578.31	21,177.50	26,828.79
7205 -- Fire Defense Zone (Acct 7205)	0.00	0.00	13,157.38
7322 -- Consulting & Mgmt Fees	0.00	1,710.24	1,292.41

Financial Trend

As of: 3/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	3/31/2013 Year-To-Date Actual	3/31/2014 Year-To-Date Actual	3/31/2015 Year-To-Date Actual
7324 -- Audit and Accounting Fees	15,000.00	12,603.75	18,251.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	5,989.57 New account
7363 -- Equipment Maintenance (Vehicles)	0.00	0.00	27,165.28 New account
7400 -- Medical, Dental and Lab	6,473.12	6,905.46	13,198.38
7430 -- Memberships	1,989.00	2,252.00	8,728.00 16
7440 -- Miscellaneous Expense	20,256.92	21,015.00	0.00 Closed account
7450 -- Office Expense	15,598.41	18,246.15	21,334.95
7460 -- Professional & Special Service	223,728.46	169,259.76	214,923.44
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	4,284.95	4,759.87	4,738.64
7510 -- Contractual Services	0.00	0.00	30,578.77 New account
7530 -- Publications & Legal Notices	85.28	1,188.08	1,272.96
7580 -- Rents/Leases-Structure	1,155.00	2,828.60	2,794.55
7630 -- Small Tools & Instruments	10,528.32	34,909.01	3,974.83
7650 -- Special Departmental Expense	24,763.46	14,808.35	58,442.63 22
7653 -- Training Fees & Supplies	1,414.13	825.60	0.00 Closed account
7671 -- Special Projects	2,671.02	4,160.55	7,926.85
7730 -- Transportation and Travel	5,657.29	8,364.21	8,036.06
7731 -- Gasoline-Oil-Fuel	37,397.28	38,848.41	31,463.38
7732 -- Training	17,705.88	23,634.74	35,135.02
7760 -- Utilities	28,362.74	37,537.38	33,383.16
Services and Supplies	594,692.16	625,771.04	720,063.44
Capital Assets			
8300 -- Equipment	52,530.64	32,425.12	66,126.46
Capital Assets	52,530.64	32,425.12	66,126.46
Expenditures	8,421,703.31	8,473,072.88	9,795,055.38

Financial Trend

As of: 3/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	3/31/2013 Year-To-Date Actual	3/31/2014 Year-To-Date Actual	3/31/2015 Year-To-Date Actual
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	716,856.00	741,159.80	769,113.00
Other Financing Uses	716,856.00	741,159.80	769,113.00
Other Financing Sources & Uses	-716,856.00	-741,159.80	-769,113.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	4,075.11	0.00	0.00
Decrease to Restricted	4,075.11	0.00	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	11,932.00	4,386.00	3,258.00
Increase to Nonspendables	11,932.00	4,386.00	3,258.00
Increase to Restricted			
9797 -- Unrealized Gains	4,256.29	0.00	2,978.21
Increase to Restricted	4,256.29	0.00	2,978.21
Changes to Fund Balances	-12,113.18	-4,386.00	-6,236.21
Montecito Fire Protection Dist	-1,251,111.84	-587,819.67	-1,455,123.54
Net Financial Impact	-1,251,111.84	-587,819.67	-1,455,123.54

Expenditure Trend

As of: 3/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 9mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014		8/31/2014		9/30/2014		10/31/2014		11/30/2014		12/31/2014		1/31/2015		2/28/2015		3/31/2015		
	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	Month-To-Date Actual	
Expenditures																			
Salaries and Employee Benefits																			
6100 -- Regular Salaries	238,912.52	523,829.26	523,452.31	520,698.51	523,475.93	519,307.79	698,790.20	479,918.02	512,263.82										
6300 -- Overtime	20,950.64	175,655.83	184,876.62	202,513.32	68,972.44	85,953.66	112,351.56	70,468.84	60,463.04										
6400 -- Retirement Contribution	75,462.46	150,017.66	149,975.91	148,897.06	149,477.38	147,024.77	167,949.76	136,757.71	146,022.64										
6475 -- Retiree Medical OPEB	0.00	0.00	0.00	0.00	0.00	536,712.00	0.00	0.00	0.00										
6550 -- FICA/Medicare	3,727.41	9,508.25	9,535.78	9,986.68	7,992.24	8,144.82	10,574.64	7,534.03	7,154.62										
6600 -- Health Insurance Contrib	187,213.94	106,013.75	103,223.22	103,196.10	102,024.73	109,544.35	103,452.16	115,908.56	113,162.84										
6700 -- Unemployment Ins Contribution	0.00	27.98	63.63	69.33	75.78	78.66	7,155.58	370.52	184.99										
6900 -- Workers Compensation	94,078.74	114,872.34	59,065.17	64,472.39	0.00	49,934.13	59,829.06	0.00	109,537.40										
Total Salaries and Employee Benefits	620,345.71	1,079,925.07	1,030,192.64	1,049,833.39	852,018.50	1,456,700.18	1,160,102.96	810,957.68	948,789.35										
Services and Supplies																			
7030 -- Clothing and Personal	0.00	0.00	804.46	1,451.76	12.55	165.27	108.96	918.25	7,973.63										
7050 -- Communications	6,059.15	10,262.34	6,491.73	6,197.10	6,634.25	9,214.44	7,128.95	6,701.96	8,769.84										
7060 -- Food	0.00	0.00	147.20	9.50	0.00	0.00	17.98	84.82	44.77										
7070 -- Household Supplies	746.60	1,670.72	2,072.28	2,247.69	1,483.20	1,740.35	1,935.85	990.97	1,922.98										
7090 -- Insurance	29,302.00	0.00	0.00	749.15	0.00	0.00	0.00	0.00	0.00										
7120 -- Equipment Maintenance	2,255.44	2,213.10	947.72	973.97	1,900.51	8,251.94	2,112.23	5,391.99	3,339.79										
7200 -- Structure & Ground Maintenance	500.00	761.00	2,750.09	1,460.62	678.00	6,729.74	9,994.22	2,425.26	1,529.86										
7205 -- Fire Defense Zone	0.00	0.00	2,750.00	6,700.00	3,707.38	0.00	0.00	0.00	0.00										
7322 -- Consulting & Mgmt Fees	0.00	0.00	498.64	0.00	0.00	793.77	0.00	0.00	0.00										
7324 -- Audit and Accounting Fees	3,648.00	0.00	0.00	0.00	3,648.00	0.00	7,307.00	3,648.00	0.00										
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	0.00	0.00	0.00	2,564.77	3,424.80	0.00										
7363 -- Equipment Maintenance	0.00	1,040.93	2,754.84	3,810.37	3,311.71	2,725.79	3,987.83	2,154.01	7,379.80										
7400 -- Medical, Dental and Lab	0.00	1,776.96	1,241.42	1,220.10	807.04	4,494.97	59.54	3,198.24	400.11										
7430 -- Memberships	940.00	350.00	0.00	257.00	0.00	190.00	300.00	6,691.00	0.00										
7450 -- Office Expense	698.98	3,569.82	1,757.23	938.07	224.86	1,952.11	9,243.61	546.25	2,404.02										
7460 -- Professional & Special Service	3,339.00	16,803.47	38,060.37	19,958.38	1,785.00	51,874.08	15,705.50	39,205.64	28,192.00										
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00										
7507 -- ADP Payroll Fees	0.00	1,231.55	256.79	670.21	482.91	487.73	196.88	935.12	477.45										

Expenditure Trend

As of: 3/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 9mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Month-To-Date Actual	8/31/2014 Month-To-Date Actual	9/30/2014 Month-To-Date Actual	10/31/2014 Month-To-Date Actual	11/30/2014 Month-To-Date Actual	12/31/2014 Month-To-Date Actual	1/31/2015 Month-To-Date Actual	2/28/2015 Month-To-Date Actual	3/31/2015 Month-To-Date Actual
7510 -- Contractual Services	23,377.77	1,121.25	1,875.00	0.00	1,953.00	373.75	1,689.00	94.50	94.50
7530 -- Publications & Legal Notices	54.60	1,053.00	0.00	0.00	0.00	0.00	165.36	0.00	0.00
7580 -- Rents/Leases-Structure	825.00	0.00	0.00	825.00	0.00	0.00	1,144.55	0.00	0.00
7630 -- Small Tools & Instruments	0.00	184.63	1,178.89	914.27	0.00	-495.08	1,061.09	600.05	530.98
7650 -- Special Departmental Expense	121.05	1.60	30,613.29	12,594.73	3,417.70	5,154.01	1,231.46	3,270.41	2,038.38
7671 -- Special Projects	486.00	987.28	2,103.79	2,204.23	1,295.13	37.73	0.00	0.00	812.69
7730 -- Transportation and Travel	0.00	343.05	164.94	3,992.45	634.02	511.25	1,944.09	478.59	-32.33
7731 -- Gasoline-Oil-Fuel	0.00	3,504.92	5,112.16	8,027.85	3,717.01	946.13	4,926.91	1,433.89	3,794.51
7732 -- Training	1,210.50	140.00	451.65	5,880.99	0.00	10,757.04	6,396.00	5,445.69	4,853.15
7760 -- Utilities	2,912.16	2,851.87	4,023.26	3,196.72	6,870.13	3,559.37	2,645.00	6,739.26	585.39
Total Services and Supplies	76,476.25	49,867.49	106,055.75	84,280.16	42,562.40	109,464.39	81,866.78	94,378.70	75,111.52
Capital Assets									
8300 -- Equipment	17,861.44	0.00	0.00	0.00	3,507.58	5,877.72	31,029.72	0.00	7,850.00
8700 -- Work in Progress	0.00	0.00	531.00	-531.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets	17,861.44	0.00	531.00	-531.00	3,507.58	5,877.72	31,029.72	0.00	7,850.00
Total Expenditures	714,683.40	1,129,792.56	1,136,779.39	1,133,582.55	898,088.48	1,572,042.29	1,272,999.46	905,336.38	1,031,750.87
Other Financing Sources & Uses									
Other Financing Uses									
7901 -- Oper Trf (Out)	379,313.00	0.00	0.00	0.00	0.00	389,800.00	0.00	0.00	0.00
Total Other Financing Uses	379,313.00	0.00	0.00	0.00	0.00	389,800.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	379,313.00	0.00	0.00	0.00	0.00	389,800.00	0.00	0.00	0.00
Changes to Fund Balances									
Changes to Nonspendable									
9605 -- Prepaids/Deposits	0.00	3,258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	3,258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Changes to Restricted									
9797 -- Unrealized Gains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,978.21

Expenditure Trend

As of: 3/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 9mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Month-To-Date Actual	8/31/2014 Month-To-Date Actual	9/30/2014 Month-To-Date Actual	10/31/2014 Month-To-Date Actual	11/30/2014 Month-To-Date Actual	12/31/2014 Month-To-Date Actual	1/31/2015 Month-To-Date Actual	2/28/2015 Month-To-Date Actual	3/31/2015 Month-To-Date Actual
Total Changes to Restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,978.21
Total Changes to Fund Balances	0.00	3,258.00	0.00	0.00	0.00	0.00	0.00	0.00	2,978.21
Total Montecito Fire Protection Dist	1,093,996.40	1,133,050.56	1,136,779.39	1,133,582.55	898,088.48	1,961,842.29	1,272,999.46	905,336.38	1,034,729.08
Total Report	1,093,996.40	1,133,050.56	1,136,779.39	1,133,582.55	898,088.48	1,961,842.29	1,272,999.46	905,336.38	1,034,729.08



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

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 3/1/15	4,175,992.80	164.32	2,119,133.54	6,376,925.51	12,672,216.17
Income:					
Tax Revenue	-	-	-	-	-
CSFD Dispatch Services	21,435.00	-	-	-	21,435.00
Cal Card rebate	228.26	-	-	-	228.26
Rental Property Distribution	10,000.00	-	-	-	10,000.00
CalOES - King Fire, 09/16-09/28/14	167,604.28	-	-	-	167,604.28
CalOES - Miguelito Fire, 05/13-05/16/14	26,962.45	-	-	-	26,962.45
USFS - El Portal Fire, 07/27-08/14/14	14,789.54	-	-	-	14,789.54
USFS - Tecolote Fire, 08/18/14	1,622.00	-	-	-	1,622.00
USFS - King Fire, 09/15-10/02/14	29,750.38	-	-	-	29,750.38
	<u>272,391.91</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,391.91</u>
Expenses:					
Claims Processed	(206,728.55)	-	(35,689.29)	-	(242,417.84)
Payroll	(875,820.51)	-	-	-	(875,820.51)
Other:					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	10,139.62	-	-	-	10,139.62
	<u>(1,072,409.44)</u>	<u>-</u>	<u>(35,689.29)</u>	<u>-</u>	<u>(1,108,098.73)</u>
Cash Balance at 3/31/15	<u>3,375,975.27</u>	<u>164.32</u>	<u>2,083,444.25</u>	<u>6,376,925.51</u>	<u>11,836,509.35</u>
Cash in Treasury per Balance Sheet	<u>3,876,937.79</u>	<u>164.32</u>	<u>2,083,444.25</u>	<u>6,376,925.51</u>	<u>12,337,471.87</u>
Difference	500,962.52	-	-	-	500,962.52
Reconciliation:					
Outstanding payroll claims					
Delta Dental	14,227.03	-	-	-	14,227.03
Vision Service Plan	2,906.80	-	-	-	2,906.80
CalPERS retirement contributions	84,465.85	-	-	-	84,465.85
Mass Mutual contributions	20,722.55	-	-	-	20,722.55
Payroll checks	4,837.74	-	-	-	4,837.74
Payroll Taxes & Direct Deposit	286,007.27	-	-	-	286,007.27
Accounts Payable					
CalPERS retirement contributions	86,295.28	-	-	-	86,295.28
Fidelity National Title	1,500.00	-	-	-	1,500.00
	<u>500,962.52</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,962.52</u>

* Summary of reimbursed expenses:

CalOES reimbursement for OES 317 repair, \$1,325.38
State Compensation Ins Fund - Temporary disability payments, 2/1-2/13/15, \$1,995.76
State Compensation Ins Fund - Temporary disability payments, 2/14-2/27/15, \$2,149.28
State Compensation Ins Fund - Temporary disability payments, 2/27-3/13/15, \$2,149.28
State Compensation Ins Fund - Temporary disability payments, 3/14-3/27/15, \$2,149.28
S. Bumanglag reimbursement for health premium (2 months), employee portion, \$51.04
T. McElwee reimb. for badge purchased, \$90.00
A. Widling reimb. for belt buckle/patch purchased, \$28.97
S. Chapman reimb. for badges purchased, \$190.00
C. Hickman reimb. for personal CC purchase, \$10.63

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

Payee	Description	Amount
Fund 3650 - General		
Across The Street Productions	Blue Card Command: K. Taylor	346.50
ADP Inc	ADP fees, 2 periods	477.45
Advance Marking Systems	PPE: Passport name tags for Grant	31.99
Aflac	Employee paid insurance, February	1,549.22
AG Ent	Annual backflow testing and repair	464.86
Allstar Fire Equipment Inc	PPE: Turnout sets for new hires (3)	6,686.28
Ameravant	Website upgrade - final payment	1,125.00
Angel L Iscovich	Medical director services, July-December 2014	3,000.00
Aqua Lab Industries	Hydrostatic testing (8 bottles)	174.00
B&T Service Station Contractors	Diesel pump repair	2,062.00
Bennewate, Brandon	B. Bennewate Reimb: Firehouse World	599.00
Broumand, Alex	A. Broumand Reimb: Firehouse World	971.75
Bunnin	Vehicle repair for R91: new turbo hose	773.76
Burtons Fire Inc	Vehicle supplies: door holders (2)	75.78
Callback Staffing Solutions LLC	Online scheduling program, monthly fee	94.50
Carlos H Amaro	Pre-plans: Biltmore/Breakers Bldg/Village Auto	1,120.00
Carquest Auto Parts	Stock tool supplies	37.68
Carquest Auto Parts	Brake pad and 2 brake rotors: 920 vehicle	160.50
Conexis Benefits Administrator	FSA plan reimbursements, employee paid	2,591.83
Cox Communications	CAD connectivity & Internet, 2 months	5,392.08
Creative Product Source Inc	Public Education supplies: badge stickers	753.89
Department of Justice	Pre-employment LiveScan screening	49.00
Dewitt Pinto Petroleum	Diesel Fuel, 4 visits	2,411.97
Ederer, Travis	T. Ederer Reimb: Captain's Toolbox tuition (3)	135.00
Fidelity National Title Company	Preliminary title reports for Coyote Rd. (3)	1,500.00
Galbraith, Robert	R. Galbraith Reimb: Gatorade, water emer. supplies	44.77
Galbraith, Robert	R. Galbraith Reimb: BBQ parts for repair	43.98
Galbraith, Robert	R. Galbraith Reimb: Laundry detergent	88.52
Galbraith, Robert	R. Galbraith Reimb: Instructor 1A	381.31
Galbraith, Robert	R. Galbraith Reimb: Instructor 1B	295.00
Goldman Magdalin Krikes LLP	Worker's comp legal services	70.00
GovConnection Inc	Mounting racks for server and memory card	254.28
Hauser, Ben	B. Hauser Reimb: L-380 Fireline Leadership	720.00
Holthe, Drue	D. Holthe Reimb: Captain's Tool Box	109.83
Hugo's Auto Detailing	Car wash service, 2 months	430.00
Impulse Internet Services	Phone services, 2 months	962.91
Informa Corp	Computer support, February	3,450.00
Informa Corp	Server Project: IT installation	7,850.00
Interstate Batteries of Sierra Madre	Battery for old Squad 91	236.47
JV Enterprises	Smoke testing on all engines	350.00
Liebert Cassidy Whitmore	Labor attorney fees, 2 months	996.00
Marborg Industries	Refuse disposal, 2 months and portable restroom	959.86
Mission Uniform Service Inc	Shop towels	366.22
Mns Engineers	Upper Hyde Rd. plan review	1,485.00
Montecito Water District	Water service	419.43
Municipal Emergency Svcs Inc	AirPak parts	88.08
Nestle Pure Life Direct	Bottled water	191.12
Perry Ford Lincoln Mazda	Vehicle parts	320.16
Peyton Scapes	Landscape maintenance, 2 months	1,065.00
Precision Imaging	Repair service call for fax machine	85.00

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

Payee	Description	Amount
Precision Imaging	Office copier usage fee, 2 months	509.39
Price Postel & Parma	Legal services, February	2,124.00
Sansum Clinic	Employee medical exams	6,688.00
Santa Barbara News Press	Newspaper subscription, 1 year	183.35
Santa Barbara Trophy	PPE: Academy name badges	28.89
Satcom Global Inc	Satellite phone charges	149.80
SB County Air Pollution Control	APCD Emission fees for generators, FY 14-15	817.64
SB County Auditor-Controller	Additional User Tax	258.81
SB County Environmental Health	Annual Hazardous Materials Permit, Sta. 1 & 2	578.00
SDRMA	Worker's comp insurance premium, 4/1-6/30/15	117,981.00
Sintra Group	Pre-employment background checks - 5 employees	6,585.00
Smittys Towing	Towing service for PT92	187.50
Snap-On Industrial	Small tools for mechanic	38.73
Sprinkle Tire Inc	Tires for E91 and E93 (4 total)	4,135.40
Sprint	E92 Sim card for MDC, February	37.99
Staples Credit Plan	Office supplies: paper, pens, printer ink, coffee	1,020.66
Talon Radio Carriers	D-ring sets for portable radios	59.25
Taylor, Kevin	K. Taylor Reimb: Evernote premium annual plan	45.00
The Gas Company	Gas service	165.96
The Village Service Station	Gasoline charges, January	1,115.48
US Bank Corporate Card	Credit for cupcake tray return	(50.00)
US Bank Corporate Card	Refreshments for Director Jensen reception	17.67
US Bank Corporate Card	NFPA guide book download	57.60
US Bank Corporate Card	Recover keys software	99.95
US Bank Corporate Card	Office supplies: appt books, prevention project	100.20
US Bank Corporate Card	J. Badaracco: Books for Mechanic training	129.83
US Bank Corporate Card	G. Ventura: Cyber Security Training - Hotel	130.02
US Bank Corporate Card	Replacement monitor for 920	133.59
US Bank Corporate Card	Laundry detergent and vacuum repair part	173.09
US Bank Corporate Card	Steel shelves for storage unit	181.02
US Bank Corporate Card	Replacement mini-refrigerator for Prevention staff	204.11
US Bank Corporate Card	Gasoline charges	267.06
US Bank Corporate Card	Training books: Fundamentals of Firefighting	293.07
US Bank Corporate Card	ALS Backpacks (3)	400.11
US Bank Corporate Card	Vehicle cleaning supplies and diesel fluid	408.21
US Bank Corporate Card	C. Hickman/J. Badaracco: FH World	603.00
US Bank Corporate Card	New windshield for 900 vehicle	610.00
US Bank Corporate Card	New hire/promotion helmet shields and Jensen frame	893.71
US Bank Corporate Card	Hydrant maint. supplies, flashlight part, hooks	929.83
US Bank Corporate Card	PPE: Wildland pants/passport tags/hot spot packs	1,134.62
Verizon California	Phone service	1,231.51
Verizon Wireless	Wireless service, February	995.55
Verizon Wireless	Phone upgrade for K. Taylor	251.98
Village Automotive Repair Inc	Vehicle repair for PT92	373.90
West-Mark	Mounting hardware for tools: PT91 and stock	602.09
	Fund 3650 Total	<u>206,728.55</u>
 <u>Fund 3652 - Capital Outlay</u>		
Paradise Chevrolet	903 Vehicle: 2015 Chevy Tahoe	35,689.29
	Fund 3652 Total	<u>35,689.29</u>

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

Regular Salaries	\$	463,093.48
Part-Time Salaries		4,336.74
Directors Fees		1,320.00
Auxiliary		1,062.50
FLSA Safety		4,855.25
FLSA Dispatch		2,920.49
Overtime		82,565.87
Fire Assignment Overtime		-
Chief Officers - Extra Duty		11,304.00
Dispatch Cadre Earnings		1,984.20
Mass Mutual 457 Contribution		7,800.00
4850 Labor Code Payroll		32,369.47
Uniform Allowance (new hires)		<u>2,500.00</u>
 Gross Wages	 \$	 616,112.00
 District Contributions to Insurance		 110,966.09
District Contributions to Medicare/FICA		7,808.38
District Contributions to SUI		402.84
CalPERS Employee Contribution, District paid		47,257.09
CalPERS Employer Contribution, Employee paid		(23,998.81)
CalPERS, District Contribution		121,993.50
Health and Dependent Care FSA Contributions		(3,171.32)
Due to AFLAC		<u>(1,549.26)</u>
 Total Benefits		 <u>259,708.51</u>
Grand Total	\$	<u>875,820.51</u>

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME COMPENSATION
March 2015**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Sick Relief	Emer. Callback	Training/Class Cover	Paramedic Cont. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Fire Asgmt	Other	Description	
Ventura, G.	01/23/15		2.0	205.68											205.68	IT issues and CWPPP	
Ventura, G.	01/24/15		2.0	205.68											205.68	IT server issues	
Fuentes, E.	02/17/15		9.0	635.04	635.04												
Galbraith, R.	02/17/15		15.0	883.58	883.58												
Gil, A.	02/24/15		1.5	118.42											118.42	Payroll prep after seminar	
Hickman, K.	02/24/15		2.5	159.08				159.08									
Badaracco, J.	02/27/15		6.0	486.63			486.63									HazMat FRO	
Lauritson, R.	02/27/15		8.0	954.24											954.24	HazMat FRO instruction	
Poulos, T.	02/27/15		8.0	503.64			503.64									HazMat FRO	
Skel, E.	02/27/15	24.0	-	-													
Lauritson, R.	02/28/15		5.0	596.40							596.40						
Galbraith, R.	03/02/15		10.0	589.05			589.05									Academy cover	
Powell, K.	03/02/15		24.0	1,374.48							1,374.48					Academy cover	
Bennewate, B.	03/03/15		10.0	481.95			481.95									Academy cover	
Zeitsoff, J.	03/03/15		24.0	1,366.92			1,366.92									Academy cover	
Galbraith, R.	03/04/15		10.0	589.05			589.05									Academy cover	
Jenkins, J.	03/04/15		1.5	153.97									153.97				
Klemowicz, E.	03/04/15		4.0	1,145.40							1,145.40						
Poulos, T.	03/04/15		8.0	503.64			503.64										
Purguy, P.	03/04/15		0.5	26.97									26.97				
Purguy, P.	03/04/15		14.0	754.94									754.94				
Hickman, K.	03/05/15		8.0	1,018.08							1,018.08					Academy cover	
Poulos, T.	03/05/15		10.0	-			-										
Bennewate, B.	03/06/15		24.0	1,156.68							1,156.68						
Poulos, T.	03/06/15		8.0	503.64							503.64						
Chapman, S.	03/07/15		8.0	1,048.32	1,048.32												
Walkup, R.	03/07/15		8.0	939.12							939.12					FIN reports prep	
Gil, A.	03/08/15		4.0	-											-		
Lauritson, R.	03/08/15		23.0	2,743.44							2,743.44					Academy cover	
Mann, K.	03/08/15		8.0	1,128.96					1,128.96								
Fuentes, E.	03/09/15		4.5	317.52			317.52										
Fuggles, K.	03/09/15		10.5	717.73			717.73										
Hickman, K.	03/09/15		6.0	381.78			381.78									Academy cover	
Jenkins, J.	03/09/15		16.0	1,642.32									1,642.32			Academy cover	
Villarreal, J.	03/09/15		24.0	1,861.20			1,861.20									Academy cover	
Ederer, T.	03/10/15		11.0	942.00								942.00					
Hickman, K.	03/10/15		8.0	509.04							509.04						
Payroll 3/16/15				26,644.59													
Andreas, D.	02/23/15		7.0	-											-	HazMat FRO prep	
Andreas, D.	02/24/15		7.5	-											-	HazMat FRO prep	
McCracken, R.	02/24/15		2.5	157.65				157.65									

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME COMPENSATION
March 2015**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Sick Relief	Emer. Callback	Training/Class Cover	Paramedic Cont. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Fire Asgmt	Other	Description
Andreas, D.	02/25/15	10.0	-	-												HazMat FRO prep
Andreas, D.	02/26/15	-	9.5	754.11											754.11	HazMat FRO instruction
Bass, L.	02/26/15		8.5	545.70											545.70	HazMat FRO instruction
Andreas, D.	02/27/15	1.5	-	-											-	HazMat FRO instruction
Bass, L.	02/27/15		9.0	577.80											577.80	HazMat FRO instruction
McCracken, R.	02/28/15	6.0	18.0	1,135.08							1,135.08					
Lauritson, R.	03/01/15		3.5	417.48			577.80				417.48					
Bass, L.	03/03/15		9.0	577.80												
Andreas, D.	03/04/15	8.0	-	-			-									
Bass, L.	03/05/15		9.0	577.80			577.80									
Andreas, D.	03/06/15	3.0	-	-			-									
Andreas, D.	03/07/15	8.0	16.0	1,270.08	1,270.08											
Bass, L.	03/07/15		24.0	1,540.80							1,540.80					
Broumand, A.	03/10/15		5.0	302.40			302.40									
Edwards, T.	03/10/15		13.0	942.00								942.00				
Zeitsoff, J.	03/10/15		10.0	569.56			569.56									Academy instruction
Edwards, T.	03/11/15		24.0	1,884.00								1,884.00				
Fuentes, E.	03/11/15		9.0	635.04			635.04									
Hickman, K.	03/11/15		11.5	731.75			731.75									Academy cover
Jenkins, J.	03/11/15		16.0	1,642.32									1,642.32			
Lauritson, R.	03/11/15		1.5	178.92							178.92					
Powell, K.	03/11/15		24.0	1,374.48			1,374.48									Academy cover
Edwards, T.	03/12/15		24.0	1,884.00								1,884.00				
Edwards, T.	03/13/15		24.0	1,884.00								1,884.00				
Fuentes, E.	03/13/15		9.5	670.32											670.32	SB City Coverage
Fuggles, K.	03/13/15	16.0	8.0	559.44			559.44									Academy cover
Hickman, K.	03/13/15		9.0	572.67											572.67	SB City Coverage
Holthe, D.	03/13/15		10.5	852.71			852.71									
Klenowicz, E.	03/13/15		9.0	515.43											515.43	SB City Coverage
Lauritson, R.	03/13/15		13.5	1,610.28							1,610.28					
Skei, E.	03/14/15		9.0	-							-					
Villarreal, J.	03/14/15		15.0	1,163.25							1,163.25					
Elliott, M.	03/15/15		24.0	1,578.96							1,578.96					
Broumand, A.	03/16/15		10.0	604.80				604.80								
Hickman, K.	03/16/15		11.0	699.93				699.93								
Lauritson, R.	03/16/15		0.5	59.64							59.64					
Poulos, T.	03/16/15		8.0	503.64			503.64									
Villarreal, J.	03/16/15		11.5	891.83			891.83									
Walkup, R.	03/16/15		24.0	1,408.68							1,408.68					
Bennewate, B.	03/17/15		9.0	433.76				433.76								
Briner, A.	03/17/15		23.0	1,605.29	1,605.29											

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME COMPENSATION
March 2015**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Sick Relief	Emer. Callback	Training/Class Cover	Paramedic Cont. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Fire Asgmt	Other	Description	
Fuentes, E.	03/17/15		4.0	282.24			282.24										
Fuggles, K.	03/17/15		9.0	629.37				629.37									
Holthe, D.	03/17/15		10.0	812.10			812.10									Academy instruction	
Klenowicz, E.	03/17/15		9.5	544.07			544.07									Academy instruction	
Powell, K.	03/17/15		8.5	486.80			486.80										
Skei, E.	03/17/15	6.0	-	-			-										
Hauser, B.	03/18/15		17.0	969.26							969.26						
Hickman, K.	03/18/15		7.5	477.23			477.23									Academy cover	
Holthe, D.	03/18/15		13.5	1,096.34			1,096.34									Academy instruction	
Klenowicz, E.	03/18/15		11.0	629.97			629.97									Academy instruction	
McCracken, R.	03/18/15		9.0	567.54				567.54									
Ventura, G.	03/18/15		2.5	283.05											283.05	Mounting servers on racks	
Villarreal, J.	03/18/15		24.0	1,861.20							1,861.20						
Wilding, A.	03/18/15		24.0	1,884.00								1,884.00					
Broumand, A.	03/19/15		5.0	302.40				302.40									
Holthe, D.	03/19/15		11.0	893.31			893.31									Academy instruction	
Klenowicz, E.	03/19/15		11.0	629.97			629.97									Academy instruction	
Davis, S.	03/20/15		24.0	1,413.72							1,413.72						
Edwards, T.	03/20/15		24.0	1,884.00								1,884.00					
Villarreal, J.	03/20/15		24.0	1,861.20							1,861.20						
Lauritson, R.	03/21/15		24.0	2,862.72							2,862.72						
Blake, G.	03/22/15		24.0	1,475.64							1,475.64						
Fuggles, K.	03/22/15	16.0	8.0	559.44			559.44									Academy cover	
McCracken, R.	03/22/15		24.0	1,513.44							1,513.44						
Walkup, R.	03/22/15	8.0	16.0	939.12					939.12								
Mann, K.	03/23/15	8.0	16.0	1,128.96							1,128.96						
McCracken, R.	03/23/15		0.5	31.53						31.53						Late call reporting	
Walkup, R.	03/23/15	8.0	16.0	939.12							939.12						
Hickman, K.	03/24/15	16.0	8.0	509.04							509.04						
Klenowicz, E.	03/24/15	4.0	20.0	1,145.40							1,145.40						
Purguy, P.	03/24/15		1.0	53.93						53.93						Late call	
Villarreal, J.	03/24/15		24.0	1,861.20							1,861.20						
Bass, L.	03/25/15		12.0	770.40							770.40						
Walkup, R.	03/25/15	8.0	16.0	939.12			939.12										
Briner, A.	03/26/15		24.0	1,675.08							1,675.08						
Payroll 4/1/15				67,225.28													
Grand Total				93,869.87	5,442.31	-	22,423.72	3,856.93	2,068.08	85.46	39,065.75	11,304.00	4,220.52	-	5,403.10		
% of Total				100.00%	5.8%	0.0%	23.9%	4.1%	2.2%	0.1%	41.6%	12.0%	4.5%	0.0%	5.8%		

**MONTECITO FIRE PROTECTION DISTRICT
SUMMARY OF OVERTIME EXPENSE BY CATEGORY**

Fiscal Year 2013-14

Month Paid	Sick Relief	Emergency Callback	Training/Class Cover	Paramedic Cont. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Subtotal	Fire Assignments	Total OT	Monthly % of Budget	Cum. % of Budget
JULY	17,047.80	1,005.12	1,475.64	516.83	6,730.92	13,279.82	15,550.45	9,420.00	3,630.96	3,726.19	72,383.73	21,550.17	93,933.90	11.1%	11.1%
AUGUST	15,315.23	-	1,322.28	110.79	10,935.72	-	20,107.22	-	861.96	824.53	49,477.73	60,900.04	110,377.77	13.0%	24.0%
SEPTEMBER	12,665.18	2,211.15	2,691.72	429.27	2,722.32	1,726.31	12,127.25	1,884.00	1,763.10	4,918.40	43,138.70	94,071.40	137,210.10	16.1%	40.2%
OCTOBER	21,165.09	1,961.08	1,306.28	470.86	4,835.64	-	18,184.57	9,420.00	1,993.32	7,271.41	66,608.25	-	66,608.25	7.8%	48.0%
NOVEMBER	3,594.15	6,945.40	1,586.97	350.09	1,425.60	-	5,882.79	4,710.00	2,540.88	5,462.78	32,498.66	-	32,498.66	3.8%	51.8%
DECEMBER	6,826.38	1,316.32	-	-	1,687.95	-	24,260.50	12,879.42	7,330.14	399.42	54,700.13	9,239.53	63,939.66	7.5%	59.4%
JANUARY	9,070.66	-	531.59	-	2,919.60	16,384.59	21,701.93	7,536.00	7,897.86	1,171.76	67,213.98	-	67,213.98	7.9%	67.3%
FEBRUARY	4,363.35	1,675.73	254.28	235.40	-	9,011.52	10,115.66	4,710.00	4,724.91	933.33	36,024.18	-	36,024.18	4.2%	71.5%
MARCH	4,059.13	1,259.06	4,929.53	3,421.31	-	1,459.80	24,381.64	17,898.00	2,347.38	6,257.51	66,013.35	-	66,013.35	7.8%	79.3%
APRIL	2,865.60	981.36	1,822.71	156.93	-	1,142.40	43,392.95	21,666.00	1,443.83	9,113.12	82,584.90	-	82,584.90	9.7%	89.0%
MAY	4,949.34	6,884.82	4,117.70	718.31	3,968.04	22,596.42	31,472.36	20,724.00	3,356.64	8,835.36	107,622.98	49,748.43	157,371.41	18.5%	107.5%
JUNE	4,112.40	4,416.03	2,197.94	-	2,148.12	-	35,979.06	11,304.00	12,055.32	2,442.25	74,655.12	5,900.27	80,555.39	9.5%	117.0%
TOTAL	106,034.30	28,656.06	22,236.64	6,409.79	37,373.91	65,600.86	263,156.37	122,151.42	49,946.30	51,356.05	752,921.70	241,409.84	994,331.54	117.0%	
											75.7%	24.3%	100.0%		
YTD Mar. 2014	94,106.96	16,373.85	14,098.29	5,534.55	31,257.75	41,862.04	152,312.00	68,457.42	33,090.51	30,965.33	488,058.70	185,761.14	673,819.84		

Fiscal Year 2014-15

Month Paid	Sick Relief	Emergency Callback	Training/Class Cover	Paramedic Cont. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Subtotal	Fire Assignments	Total OT	Monthly % of Budget	Cum. % of Budget
JULY	340.88	2,887.45	-	709.26	2,529.00	-	26,949.83	18,840.00	3,199.50	2,773.13	58,229.05	-	58,229.05	6.9%	6.9%
AUGUST	3,195.00	29,957.92	420.10	-	-	-	42,588.18	4,710.00	6,543.30	2,378.76	89,793.26	187,986.81	277,780.07	32.7%	39.5%
SEPTEMBER	9,167.77	265.49	4,534.23	-	1,578.96	24,140.76	27,240.84	7,536.00	2,254.08	956.81	77,674.94	106,053.76	183,728.69	21.6%	61.1%
OCTOBER	9,536.22	292.20	1,316.28	184.46	1,923.25	8,348.79	28,064.87	3,768.00	8,561.00	4,546.38	66,541.45	43,661.73	110,203.18	13.0%	74.1%
NOVEMBER	6,873.48	481.50	2,874.38	381.79	2,385.90	4,026.60	26,656.32	7,536.00	2,777.40	11,513.21	65,506.57	-	65,506.57	7.7%	81.8%
DECEMBER	4,333.41	-	13,067.39	286.34	2,252.12	5,643.78	52,808.90	12,246.00	13,956.94	14,196.77	118,791.63	-	118,791.63	14.0%	95.8%
JANUARY	20,304.55	-	2,491.96	-	-	29.45	47,647.78	16,956.00	5,729.48	4,832.80	97,992.02	-	97,992.02	11.5%	107.3%
FEBRUARY	10,191.28	-	7,225.03	-	1,949.04	-	22,570.02	5,652.00	1,969.97	1,354.82	50,912.16	-	50,912.16	6.0%	113.3%
MARCH	5,442.31	-	22,423.72	3,856.93	2,068.08	85.46	39,065.75	11,304.00	4,220.52	5,403.10	93,869.87	-	93,869.87	11.0%	124.4%
TOTAL	69,384.90	33,884.56	54,353.08	5,418.78	14,686.35	42,274.84	313,592.48	88,548.00	49,212.19	47,955.77	719,310.93	337,702.30	1,057,013.23	124.4%	
	6.6%	3.2%	5.1%	0.5%	1.4%	4.0%	29.7%	8.4%	4.7%	4.5%	68.1%	31.9%	100.0%		\$850,000
											100.0%	100.0%	100.0%		

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

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received
El Portal, CA-YNP-0083	2014-09	07/27-08/14/14	10/23/14	USFS	\$ 14,789.54	03/17/15	\$ 14,789.54
Little Deer (July), CA-KNF-005564		08/01-08/24/14	10/30/14	Cal-OES	88,267.76	01/20/15	88,267.76
Bald Fire, CA-LNF-003479		08/02-08/06/14	10/24/14	Cal-OES	33,595.73	02/09/15	33,595.73
Eiler Fire, CA-SHU-006933		08/06-08/16/14	10/24/14	Cal-OES	96,835.29	01/02/15	96,835.29
Cover BTU-August, CA-BTU-010882		08/09-08/15/14	03/09/15	Cal-OES	75,855.10		
Junction, CA-MMU-014633		08/18-08/21/14	10/30/14	Cal-OES	23,118.98	01/12/15	23,118.98
Tecolote, CA-ANF-004034		08/18/14	11/21/14	Cal-OES	9,548.73	02/09/15	9,548.73
Tecolote, CA-ANF-004034	2014-10	08/18/14	10/23/14	USFS	1,622.00	03/17/15	1,622.00
Way, CA-CND-003148	2014-11	08/19-08/25/14	10/23/14	USFS	11,203.88	01/21/15	11,203.88
Silverado Fire, CA-CNF-002873		09/13-09/15/14	11/21/14	Cal-OES	18,443.29	02/09/15	18,443.29
King Fire, CA-ENF-023461	2014-12	09/18-10/02/14	10/23/14	USFS	29,750.38	03/20/15	29,750.38
Boles Fire, CA-SKU-007064 (Revised)		09/16-09/21/14	11/12/14	Cal-OES	35,018.46	02/05/15	35,018.46
King Fire, CA-ENF-023461 (OES & 391)		09/20-09/26/14	12/04/14	Cal-OES	167,604.28	03/20/15	167,604.28
					\$ 605,653.43		\$ 529,798.32

PRICE, POSTEL & PARMA LLP

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

(805) 962-0011

TAX ID # 95-1782877

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

March 9, 2015
 File #: 12611
 Invoice #: 119694
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: GENERAL MATTERS Our File Number: 12611-00000	649.00
RE: BOARD MTGS Our File Number: 12611-00061	1,327.50
RE: COYOTE ROAD Our File Number: 12611-00081	147.50
Current Total Charges	2,124.00

* * * * *

SUMMARY OF CURRENT CHARGES

Current Fees	2,124.00	
Total Current Fees & Costs	<u>2,124.00</u>	
Total Current Due		\$2,124.00

SUMMARY OF PAST DUE BALANCES

Total Past Due		\$0.00
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PRICE, POSTEL & PARMA LLP

COUNSELLORS AT LAW
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 SANTA BARBARA, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

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

March 9, 2015
 File #: 12611-00000
 Invoice # 119694-1
 Billing Attorney: MSM

MATTER: GENERAL MATTERS

PROFESSIONAL FEES

DATE	DESCRIPTION	HRS	RATE	AMOUNT
02/06/15	E-MAIL FROM AL GREGSON; REVIEW DOCUMENTS REGARDING ██████████ MATTER; VOICEMAIL TO AL GREGSON REGARDING SAME. MSM	1.00	295.00	295.00
02/08/15	E-MAIL FROM AL GREGSON; REVIEW LETTER TO ██████████ MSM	0.20	295.00	59.00
02/25/15	E-MAIL FROM ARACELI GIL REGARDING PURCHASING RESOLUTION; REVIEW PURCHASING RESOLUTION; TELEPHONE CALL ARACELI REGARDING SAME. MSM	1.00	295.00	295.00
Total Fees				\$649.00

FEE SUMMARY

TIMEKEEPER	RATE	HOURS	AMOUNT
MARK S MANION	295.00	2.20	649.00

SUMMARY OF CURRENT BILLING

Current Fees	649.00
Total Current Fees & Costs	\$649.00
Previous Balance	4,484.00
Payments - Thank You	-4,484.00
TOTAL BALANCE DUE	\$649.00

PRICE, POSTEL & PARMA LLP

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

(805) 962-0011

TAX ID # 95-1782877

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

March 9, 2015
 File #: 12611-00061
 Invoice # 119694-2
 Billing Attorney: MSM

MATTER: BOARD MTGS

PROFESSIONAL FEES

DATE	DESCRIPTION	HRS	RATE	AMOUNT
02/23/15	PREPARE FOR DISTRICT BOARD MEETING; ATTEND DISTRICT BOARD MEETING. MSM	4.50	295.00	1,327.50

Total Fees	\$1,327.50
-------------------	-------------------

FEE SUMMARY

TIMEKEEPER	RATE	HOURS	AMOUNT
MARK S MANION	295.00	4.50	1,327.50

SUMMARY OF CURRENT BILLING

Current Fees	1,327.50
Total Current Fees & Costs	\$1,327.50
Previous Balance	2,301.00
Payments - Thank You	-2,301.00
TOTAL BALANCE DUE	\$1,327.50

PRICE, POSTEL & PARMA LLP

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

(805) 962-0011

TAX ID # 95-1782877

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

March 9, 2015
 File #: 12611-00081
 Invoice # 119694-3
 Billing Attorney: MSM

MATTER: COYOTE ROAD

PROFESSIONAL FEES

DATE	DESCRIPTION	HRS	RATE	AMOUNT
02/23/15	MEETING WITH CHIEF HICKMAN, FIREMARSHALL GREGSON AND DIRECTOR POWELL REGARDING ██████████ MATTER. MSM	0.50	295.00	147.50

Total Fees **\$147.50**

FEE SUMMARY

TIMEKEEPER	RATE	HOURS	AMOUNT
MARK S MANION	295.00	0.50	147.50

SUMMARY OF CURRENT BILLING

Current Fees	147.50
Total Current Fees & Costs	\$147.50
Previous Balance	1,357.00
Payments - Thank You	-1,357.00
TOTAL BALANCE DUE	\$147.50

Agenda

Item #3

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program**Monthly Account Report for the Period**
2/1/2015 to 2/28/2015Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 2/1/2015	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 2/28/2015
Employer Contribution	\$4,749,143.75	\$0.00	\$152,641.55	\$2,034.79	\$0.00	\$0.00	\$4,899,750.51
Totals	\$4,749,143.75	\$0.00	\$152,641.55	\$2,034.79	\$0.00	\$0.00	\$4,899,750.51

Investment Selection

Balanced HighMark PLUS

Expense breakdown:

PARS: \$989.40

US Bank: \$1,045.39

Investment Objective

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

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
3.21%	2.01%	5.94%	8.84%	8.60%	-	1/19/2010

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

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

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

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

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %	3-M %
July	4,217,056.36	-	(47,142.33)	878.55	4,169,035.48		
August	4,169,035.48	-	85,305.63	2,314.45	4,252,026.66	2.05%	
September	4,252,026.66	-	(84,197.13)	1,703.23	4,166,126.30	-1.98%	
October	4,166,126.30	-	45,108.57	867.94	4,210,366.93	1.08%	1.11%
November	4,210,366.93	-	58,445.65	1,867.07	4,266,945.51	1.39%	0.46%
December	4,266,945.51	-	(35,807.12)	1,031.46	4,230,106.93	-0.84%	1.63%
January	4,230,106.93	536,712.00	(14,854.01)	2,821.17	4,749,143.75	-0.35%	0.18%
February	4,749,143.75	-	152,641.55	2,034.79	4,899,750.51	3.21%	2.39%
Total		536,712.00	159,500.81	13,518.66			
Average			19,937.60	1,689.83	4,545,208.68		

Agenda

Item #4

**MONTECITO
FIRE PROTECTION DISTRICT
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2014**

MONTECITO FIRE PROTECTION DISTRICT

Management Report
For the Year Ended June 30, 2014

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Craig R. Fechter, CPA, MST
Scott A. German, CPA

Board of Directors of the
Montecito Fire Protection District
Santa Barbara, California

In planning and performing our audit of the financial statements of the Montecito Fire Protection District for the year ended June 30, 2014, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We thank the District's staff for its cooperation on this audit.

Fechter & Company,
Certified Public Accountants

A handwritten signature in cursive script that reads 'Fechter & Company, CPAs'.

February 27, 2015
Sacramento, California

MONTECITO FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2014

The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated November 26, 2013, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Internal Control Related Matters

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Even with a perfect segregation of duties frauds can be perpetuated and concealed. The District can perform some specific control procedures to help reduce the risk of fraud, however. Some of the controls would include:

- Having someone independent of the bank reconciliation function review the bank statements on a monthly basis.
- Examining financial statements on a monthly basis at the management and department levels.
- Examining a budget to actual report on a frequent basis.

MONTECITO FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2014

- Comparing the financial statements on a detailed level to the prior year on a frequent basis.
- Having someone independent of the payroll process review payroll on a bi-weekly basis, checking for accuracy of pay rates, paid time off recorded, etc.
- Verifying that a second person is approving all disbursement activity and that an individual independent of the accounting function is signing checks and asking questions about invoices presented for payment.
- Frequently displaying “professional skepticism” when considering staff responses on District finances.

California Government Code Section 12422.5 requires the State Controller’s office to develop internal control guidelines applicable to each local agency by January 1, 2015. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller’s Office has produced a draft of control guidelines for local Agencies. As the District contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

The State Controller’s office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

Control environment is the set of standards, processes, and structures that provided the basis for carrying out internal control across the entity. The governing board and management establish the “tone at the top” regarding the importance of internal control, including expected standards of conduct which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A District’s *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the District’s applicable financial reporting framework. In addition, this would also involve areas of business and operational risk which could potentially affect the District’s finances on a go-forward basis.

Control Activities are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

MONTECITO FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2014

Information and Communication are the District's methods of identifying what information is relevant to present to management and the board to assist the District in making the correct decisions. It also is in reference to the District's internal processes of gathering and summarizing that information.

Monitoring involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top". Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact the District auditor, their attorney, or the county auditor-controller should anyone feel there is a chance of fraud or abuse.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- Actuarial study to estimate the annual required contribution of pension plan
- Actuarial study to estimate annual required contribution for post-employment benefits

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Posting of all GASB 34 entries on behalf of the District

MONTECITO FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2014

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

MONTECITO FIRE PROTECTION DISTRICT
Current Year Recommendation
For the Year Ended June 30, 2014

1. Condition

During the course of our audit over payroll we inquired about the monitoring activities of the District with respect to processed payroll. Once time cards have been approved, is the responsibility of the District's in-house accountant to input time, overtime, pay rate changes and other pay categories into the District's software. The District utilizes a third party software provider (ADP) to process its payroll. Once the District's accountant inputs payroll into the system she will then submit to ADP for actual financial processing. After payroll has been processed, the District will receive a "payroll register" from ADP which reports salaries paid, overtime paid, and other pay categories paid. According to our inquiries, neither the pre-submission payroll nor the post-submission payroll is reviewed by a party other than the District accountant who processes payroll.

The fact that payroll is not reviewed by a secondary party either pre or post-submission is an internal control weakness. It is a weakness because:

- The Accountant can make changes to pay rates in the system.
- The Accountant can input overtime into the system.
- The Accountant can make changes to hours in the system.
- It is likely the Accountant could also input extra categories of pay into the system.
- The Accountant could make an error in processing payroll for any of the above.

An effective monitoring procedure would require that a party independent of the Accountant review payroll at minimum once payroll has been processed. Requiring this procedure would act as a deterrent for fraudulent acts and would also provide a secondary party the opportunity to catch other errors that occur during the normal course of business. The proposed reviewer should be someone inside of the District who is comfortable handling financial matters and is also familiar with scheduling.

2. Management Response

The Fire Chief will issue letters to all employees receiving pay rate changes as a result of being hired, promoted, or receiving a longevity increase based on years of services. A copy of the letter will be kept in the employee's personnel folder.

The Administrative Assistant (or Fire Chief) will review the "Personnel Change Report" generated by ADP. The report lists all new employees, salary and hourly rate changes, and other permanent changes to deduction to deduction codes. The Administrative Assistant will ensure that changes are supported with the appropriate back-up documentation.

The Administrative Assistant will review the "Payroll Report" generated by ADP. The report lists the total pay distributed to each employee.

**MONTECITO FIRE
PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT
WITH INDEPENDENT AUDITOR'S REPORT THEREON
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

MONTECITO FIRE PROTECTION DISTRICT

Annual Financial Report
For the Fiscal Year Ended June 30, 2014

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Craig R. Fechter, CPA, MST
Scott A. German, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the Montecito Fire Protection District
Santa Barbara, California

We have audited the accompanying financial statements of the governmental activities of each major fund of the Montecito Fire Protection District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Directors
of the Montecito Fire Protection District
Santa Barbara, California

Opinions

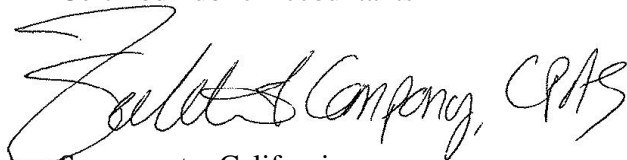
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Montecito Fire Protection District as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion & Analysis, post-employment benefits and budgetary comparison information on pages 3-9 and 31-33, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company,
Certified Public Accountants

A handwritten signature in cursive script that reads "Fechter & Company, CPAs". The signature is written in black ink and is positioned above the printed name and address of the firm.

Sacramento, California
February 27, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2014

The purpose of the Management's Discussion and Analysis (MD&A) is to provide an overview of the District's financial condition and to highlight important changes and activities with fiscal implications that occurred during the year ended June 30, 2014. Please read it in conjunction with the District's basic financial statements and required supplementary information, which follow this section.

Discussion of Basic Financial Statements

This discussion and analysis provides an introduction and a brief discussion of the District's basic financial statements, including the relationship of the statements to each other and the significant differences in the information they provide. Special purpose governments engaged in a single government program can combine the fund financial statements and the government-wide statements using a columnar format. This format reconciles individual line items of fund financial data to government-wide data in a separate column on the face of the financial statements rather than at the bottom of the statements or in an accompanying schedule.

The District's financial statements include three components:

1. Statement of Net Position and Governmental Funds Balance Sheet
2. Statement of Activities and Governmental Revenues, Expenditures, and Changes in Fund Balances
3. Notes to the Basic Financial Statements

The Statement of Net Position and Governmental Funds Balance Sheet provides the basis for evaluating the District's capital structure, liquidity, and financial flexibility. The Statement of Activities and Governmental Revenues, Expenditures, and Changes in Fund Balances presents information that shows how the District's fund balances and net position changed during the year. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

The Notes to the Basic Financial Statements provide a description of the accounting policies used to prepare the financial statements and present material disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements. In addition to the basic financial statements, this report also presents other required supplementary information.

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2014

Government-wide Financial Analysis

In accordance with Governmental Accounting Standards Board Statement No. 34 (GASB 34), the following is an analysis of the District's net position and changes in net position.

Table 1 – Montecito Fire Protection District Net Position

	<u>2013</u>	<u>2014</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Assets:				
Current and other assets	\$ 13,729,030	\$ 14,662,925	\$ 933,895	6.8%
Capital assets	10,374,201	10,097,646	(276,555)	-2.7%
Total assets	<u>\$ 24,103,231</u>	<u>\$ 24,760,571</u>	<u>\$ 657,340</u>	2.7%
Liabilities:				
Current and other liabilities	\$ 1,009,575	\$ 1,140,958	\$ (131,383)	-13.0%
Long-term liabilities	3,507,345	2,654,759	852,586	15.0%
Total liabilities	<u>4,516,920</u>	<u>3,795,717</u>	<u>721,203</u>	15.9%
Net Position:				
Invested in capital assets	10,374,201	10,097,646	(276,555)	-2.7%
Unrestricted	9,212,110	10,867,208	1,655,098	17.9%
Total net position	<u>\$ 19,586,311</u>	<u>\$ 20,964,854</u>	<u>\$ 1,378,543</u>	

Total assets increased \$657,340, or 2.7%, when compared to the prior year. This can be attributed to a \$667,574, or 6.8%, increase in current and other assets resulting primarily from an increase in cash and investments of \$933,895.

Long-term liabilities decreased by \$852,586, or 15.0%. This is primarily attributed to a decrease in the pension obligation bonds of \$629,000.

Net position over time is a useful indicator of a government's financial position. For Montecito Fire Protection District, assets exceed liabilities by \$20,964,854 at the close of the current fiscal year. The increase of \$1,378,543 when compared to the prior year, is the amount by which fund revenues exceed expenditures in the current fiscal year (See Table 2 on page 5).

Investment in capital assets (land, buildings, vehicles and equipment) amounts to \$10,097,646 at June 30, 2014, which is a decrease of \$276,555, or 2.7%, when compared to the prior year. The District uses capital assets to provide services to citizens; as such, these assets are not available for future spending. The District does not currently have any outstanding debt related to its capital assets.

Unrestricted net position, in the amount of \$10,867,208, is available to meet the District's ongoing obligations to citizens and creditors. Unrestricted net position increased \$1,655,098, or 17.9%, when compared to prior year.

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2014

Table 2 – Montecito Fire Protection District Change in Net Position

	<u>2013</u>	<u>2014</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenues:				
Property taxes	\$ 13,365,323	\$ 14,112,264	\$ 746,941	5.6%
Investment income	(30,906)	98,161	129,067	-
Rental income	48,864	48,864	-	-
Intergovernmental	478,417	594,284	115,867	24.2%
Miscellaneous	177,180	74,099	(103,081)	-58.2%
Total revenues	<u>\$ 14,038,878</u>	<u>\$ 14,927,672</u>	<u>\$ 888,794</u>	6.3%
Expenses:				
Salaries and benefits	11,523,287	11,684,007	(160,720)	-1.4%
Services and supplies	1,083,099	1,353,086	(269,987)	-24.9%
Other expenditures/Interest	132,759	99,120	33,639	25.3%
Depreciation	472,472	412,916	59,556	12.6%
Total expenses	<u>13,211,617</u>	<u>13,549,129</u>	<u>(377,512)</u>	-2.5%
Change in net position	827,261	1,378,543	551,282	
Net Position – Beginning	<u>18,825,658</u>	<u>19,586,311</u>	<u>760,653</u>	
Prior Period Adjustment	<u>(66,608)</u>	<u>-</u>	<u>66,608</u>	
Net Position – Ending	<u>\$ 19,586,311</u>	<u>\$ 20,964,854</u>	<u>\$ 1,378,543</u>	

The District's total revenues increased by \$888,794, or 6.3%, in the current fiscal year. The total increase is primarily attributed to the following factors:

- Property tax revenue increased by \$746,941, or 5.6%, primarily due to property value appreciation and increased construction within the District.
- Intergovernmental revenue increased by \$115,867, or 24.2%, due to more reimbursable fire activity than in the prior year.
- The increase in investment income is primarily due to fair value adjustments that are recorded by the County of Santa Barbara.

The District's total expenses increased by \$377,512, or 2.5%, in the current fiscal year. The total change is primarily due to the following factors:

- An increase in Salaries and Benefits Expense of \$160,720, or 1.4%, resulting primarily from a contribution of over 2 million dollars towards the District's established OPEB fund.

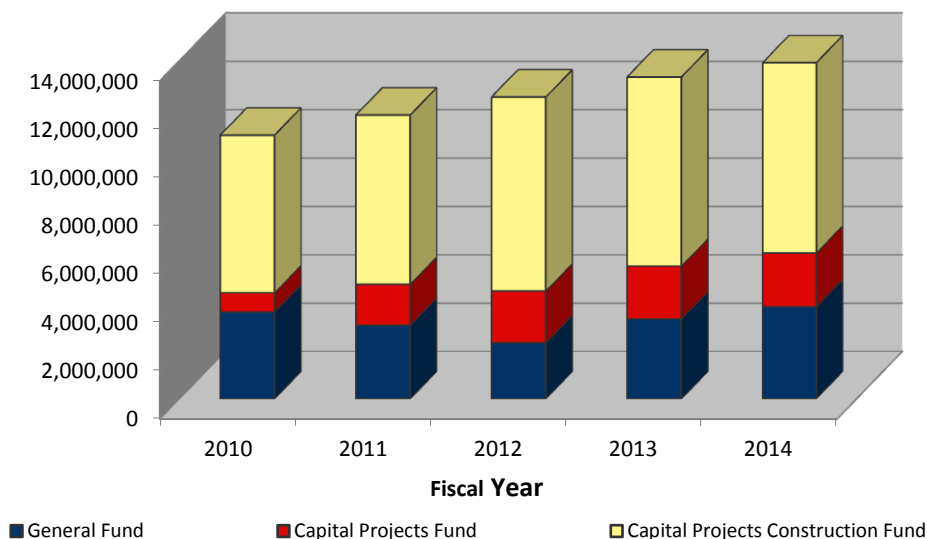
MONTECITO FIRE PROTECTION DISTRICT

Management’s Discussion and Analysis (Unaudited)
June 30, 2014

Analysis of Fund Balances of Individual Funds

The chart below displays the fiscal year end (2010 to 2014) fund balances for the District’s General Fund, Capital Projects Fund, and Capital Projects Construction Fund.

Fund Balances – 5 Year Trend



Total fund balance has increased each year over the five years from fiscal year 2010 to 2014. The General Fund balance includes \$1,200,000 committed to contingencies. The District established the Mello-Roos Fund in the fiscal year ended 2011. The fund balance was \$9,525 and \$19,508 at June 30, 2014 and June 30, 2013, respectively. The Pension Obligation Fund was established in the fiscal year ended 2012. The fund balance was \$347 and \$2,522 at June 30, 2014 and June 30, 2013, respectively.

Analysis of Revenues, Expenditures, and Fund Balance for Combined Governmental Funds

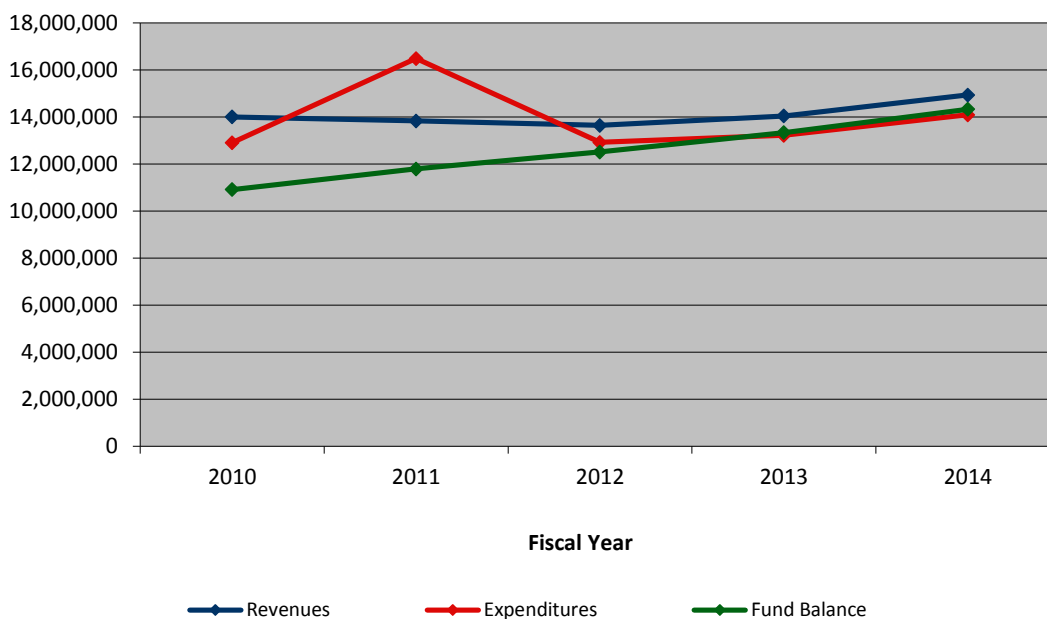
The following chart displays the District’s revenues, expenditures, and ending “Memorandum Only” fund balance totals for the same five-year period. With the exception of the fiscal year ended 2012, when the District recorded a one-time expenditure related to the issuance of the Pension Obligation Bonds, revenue has exceeded expenditures and fund balance has steadily increased.

After slight decreases in revenue from \$13.9 million in the fiscal year ended 2010 to \$13.6 million in the fiscal year ended 2012, revenue has steadily increased to \$14.9 million this fiscal year. Total combined expenditures have increased each fiscal year.

MONTECITO FIRE PROTECTION DISTRICT

Management’s Discussion and Analysis (Unaudited)
June 30, 2014

Revenues, Expenditures & Fund Balance - 5 Year Trend



Analysis of Significant Variations Between Original and Final Budget and Actual Results for the General Fund

The Board of Directors adopted the District’s 2013-2014 fiscal year operating budget in September of 2013 on a modified accrual basis. As adopted for the General Fund, budgeted revenues totaled \$14,197,817, while projected expenditures totaled \$13,161,160 and operating transfers to the Capital Projects Fund and Pension Obligation Fund totaled \$959,445, resulting in projected balanced spending.

The District formally amended its originally adopted budget in May of 2014. As amended for the General Fund, revised budgeted revenues increased by \$389,316 to \$14,587,133 while projected expenditures increased by \$389,316 to \$13,550,476, and operating transfers remained unchanged at \$959,445. The revised budget had no net effect on fund balance due to the increase in budgeted revenues matching the increase in budgeted expenditures.

Actual revenues for the year were \$432,260 higher and actual expenditures were \$820 lower than the final amended budget on a modified accrual basis. Refer to the required supplementary information on page 31 for the Budget Comparison Schedule.

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2014

Capital Assets and Debt Administration**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2014, amounted to \$10,097,646 (net of accumulated depreciation). This investment in capital assets includes land, a land easement, construction in progress, structures, improvements, and equipment.

Capital assets for the governmental activities are presented below to illustrate changes from the prior year:

Table 3 – Montecito Fire Protection District Capital Assets

	2013	2014	Dollar Change	Percent Change
Land	\$ 2,577,530	\$ 2,577,530	\$ -	-
Land easement	122,308	122,308	-	-
Construction in progress	462,185	462,185	-	-
Structures & improvements	7,408,662	7,408,662	-	-
Equipment	4,267,765	3,962,025	(305,740)	-7.2%
Total Cost	14,838,450	14,532,710	(305,740)	-2.1%
Less: accumulated depreciation	(4,464,249)	(4,435,064)	29,185	0.6%
Total capital assets, net	<u>\$ 10,374,201</u>	<u>\$ 10,097,646</u>	<u>\$ (276,555)</u>	-2.7%

Significant capital asset activity during FY 2014 includes the following:

- The District placed in service a Fire Chief vehicle purchased for \$48,000 and a medical rescue vehicle purchased for \$151,000.
- The District placed in service additional operational equipment totaling approximately \$92,000.
- The District recognized \$412,916 in depreciation expense.
- In August of 2013, the Board of Directors approved a new capital assets policy that increased the capitalization threshold to \$5,000. All capital assets with a purchase price less than \$5,000 were removed.

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2014

Long-term debt

In May of 2011, the District authorized the issuance and sale of Taxable Pension Obligation Bonds (POB) with a principal amount of \$3,520,000. Proceeds of the sale were used to extinguish an existing "side fund" pension obligation with California Public Employees Retirement System (CalPERS). The bonds were issued at a 4.52% interest rate on the basis of a 360-day year over a seven year period terminating on May 26, 2018. The District made bond principal payments totaling \$629,000 and interest payments totaling \$112,164 during the year ended June 30, 2014. The total outstanding debt at June 30, 2014 was \$2,005,000.

The deferred bond issuance charges are being amortized over the life of the debt. There were no charges recorded in the prior year.

Contacting the District Management

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the revenue received. If you have any questions regarding this report or need additional financial information, please contact the District at 595 San Ysidro Road, Santa Barbara, California 93108.

BASIC FINANCIAL STATEMENTS

MONTECITO FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2014

	General Fund	Pension Obligation Fund	Mello-Roos Fund	Capital Project Fund
Assets:				
Cash and investments	\$ 4,037,521	\$ 347	\$ 9,515	\$ 2,069,941
Accounts receivable	115,848	-	-	-
Interest receivable	7,744	-	10	1,981
Deposits	67,620	-	-	154,933
OPEB asset	-	-	-	-
Deferred bond issuance charge, net	-	-	-	-
Land	-	-	-	-
Land easement	-	-	-	-
Construction in progress	-	-	-	-
Other capital assets, net	-	-	-	-
Total Assets	<u>\$ 4,228,733</u>	<u>\$ 347</u>	<u>\$ 9,525</u>	<u>\$ 2,226,855</u>
Liabilities:				
Accounts payable	\$ 158,630	\$ -	\$ -	\$ -
Salaries and benefits payable	256,750	-	-	-
Long-term liabilities:				
Portion due within one year:				
Accrued interest	-	-	-	-
Pension obligation bonds	-	-	-	-
Portion due in more than one year:				
Compensated absences	-	-	-	-
Pension obligation bonds	-	-	-	-
Total Liabilities	<u>\$ 415,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances/Net Position:				
Fund Balances:				
Nonspendable	67,620	-	-	154,933
Committed	-	-	-	-
Assigned	1,200,000	-	-	-
Unassigned	2,545,733	347	9,525	2,071,922
Total Fund Balances	<u>3,813,353</u>	<u>347</u>	<u>9,525</u>	<u>2,226,855</u>
Total Liabilities, Fund Balances	<u>\$ 4,228,733</u>	<u>\$ 347</u>	<u>\$ 9,525</u>	<u>\$ 2,226,855</u>
Net Position:				
Invested in capital assets				
Unrestricted				
Total Net Position				

MONTECITO FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET (continued)
JUNE 30, 2014

Capital Projects Construction Fund	Total Memorandum Only	Adjustments	Statement of Net Position	
				Assets:
\$ 7,854,739	\$ 13,972,063	\$ -	\$ 13,972,063	Cash and investments
-	115,848	-	115,848	Accounts receivable
5,688	15,423	-	15,423	Interest receivable
-	222,553	-	222,553	Deposits
-	-	266,321	266,321	OPEB asset
-	-	70,717	70,717	Deferred bond issuance charge, net
-	-	2,577,530	2,577,530	Land
-	-	122,308	122,308	Land easement
-	-	462,185	462,185	Construction in progress
-	-	6,935,623	6,935,623	Other capital assets, net
<u>\$ 7,860,427</u>	<u>\$ 14,325,887</u>	<u>\$ 10,434,684</u>	<u>\$ 24,760,571</u>	Total Assets
				Liabilities:
\$ -	\$ 158,630	\$ -	\$ 158,630	Accounts payable
-	256,750	-	256,750	Salaries and benefits payable
				Long-term liabilities:
				Portion due within one year:
-	-	41,578	41,578	Accrued interest
-	-	684,000	684,000	Pension obligation bonds
				Portion due in more than one year:
-	-	1,333,755	1,333,755	Compensated absences
-	-	1,321,004	1,321,004	Pension obligation bonds
<u>\$ -</u>	<u>\$ 415,380</u>	<u>\$ 3,380,337</u>	<u>\$ 3,795,717</u>	Total Liabilities
				Fund Balances/Net Position:
				Fund Balances:
-	222,553	(222,553)	-	Nonspendable
-	-	-	-	Committed
-	1,200,000	(1,200,000)	-	Assigned
7,860,427	12,487,954	(12,487,954)	-	Unassigned
<u>7,860,427</u>	<u>13,910,507</u>	<u>(13,910,507)</u>	<u>-</u>	Total Fund Balances
<u>\$ 7,860,427</u>	<u>\$ 14,325,887</u>			Total Liabilities, Fund Balances
				Net Position:
		10,097,646	10,097,646	Invested in capital assets
		10,867,208	10,867,208	Unrestricted
		<u>\$ 20,964,854</u>	<u>\$ 20,964,854</u>	Total Net Position

MONTECITO FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2014

	<u>General Fund</u>	<u>Pension Obligation Fund</u>	<u>Mello-Roos Fund</u>	<u>Capital Project Fund</u>
Revenues:				
Property taxes	\$ 14,112,264	\$ -	\$ -	\$ -
Investment income	34,442	15	130	15,438
Rental income	48,864	-	-	-
Intergovernmental	594,284	-	-	-
Miscellaneous	229,539	-	-	-
Total Revenues	<u>15,019,393</u>	<u>15</u>	<u>130</u>	<u>15,438</u>
Expenditures:				
Salaries and benefits	12,118,918	-	-	-
Services and supplies	1,340,311	2,190	10,113	-
Debt service:				
Principal	-	628,996	-	-
Interest	-	112,164	-	-
Bond issuance cost amortization	-	-	-	-
Depreciation	-	-	-	-
Capital outlay	92,067	-	-	199,587
Total Expenditures/Expenses	<u>13,551,296</u>	<u>743,350</u>	<u>10,113</u>	<u>199,587</u>
Excess (deficiency) of revenues over (under) expenditures	1,468,097	(743,335)	(9,983)	(184,149)
Other Financing Sources (Uses):				
Transfers in	-	741,160	-	218,281
Transfers out	(959,441)	-	-	-
Total other financing sources (uses)	<u>(959,441)</u>	<u>741,160</u>	<u>-</u>	<u>218,281</u>
Net change in fund balances	508,656	(2,175)	(9,983)	34,132
Change in net position				
Fund Balances/Net Position - Beginning	<u>3,304,697</u>	<u>2,522</u>	<u>19,508</u>	<u>2,192,723</u>
Fund Balances/Net Position - Ending	<u>\$ 3,813,353</u>	<u>\$ 347</u>	<u>\$ 9,525</u>	<u>\$2,226,855</u>

MONTECITO FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2014

Capital Projects Construction Fund	Total Memorandum Only	Adjustments	Statement of Activities	
				Revenues:
\$ -	\$ 14,112,264	\$ -	\$14,112,264	Property taxes
48,136	98,161	-	98,161	Investment income
-	48,864	-	48,864	Rental income
-	594,284	-	594,284	Intergovernmental
-	229,539	(155,440)	74,099	Miscellaneous
<u>48,136</u>	<u>15,083,112</u>	<u>(155,440)</u>	<u>14,927,672</u>	Total Revenues
				Expenditures:
-	12,118,918	(434,911)	11,684,007	Salaries and benefits
472	1,353,086	-	1,353,086	Services and supplies
				Debt service:
-	628,996	(628,996)	-	Principal
-	112,164	(13,044)	99,120	Interest
-	-	-	-	Bond issuance cost amortization
-	-	412,916	412,916	Depreciation
147	291,801	(291,801)	-	Capital outlay
<u>619</u>	<u>14,504,965</u>	<u>(955,836)</u>	<u>13,549,129</u>	Total Expenditures/Expenses
47,517	578,147	800,396	1,378,543	Excess (deficiency) of revenues over (under) expenditures
				Other Financing Sources (Uses):
-	959,441	(959,441)	-	Transfers in
-	(959,441)	959,441	-	Transfers out
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Total other financing sources (uses)
47,517	578,147	(578,147)	-	Net change in fund balances
		1,378,543	1,378,543	Change in net position
<u>7,812,910</u>	<u>13,332,360</u>	<u>6,253,951</u>	<u>19,586,311</u>	Fund Balances/Net Position - Beginning
<u>\$ 7,860,427</u>	<u>\$ 13,910,507</u>	<u>\$ 7,632,494</u>	<u>\$20,964,854</u>	Fund Balances/Net Position - Ending

NOTES TO THE BASIC FINANCIAL STATEMENTS

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Reporting Entity**

The Montecito Fire Protection District (the District) is an independent division of local government, authorized by California Health and Safety Code Sections 13800-13970. The District is governed by a five member Board of Directors elected to serve four year terms. These financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. There are no component units included in this report that meet the criteria of a blended or discretely presented component unit as set forth by the Governmental Accounting Standards Board (GASB), which is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Government-Wide – Basis of Presentation, Measurement Focus and Basis of Accounting

GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB 34) was issued to improve governmental financial reporting for citizens, district representatives, and creditors involved in the lending process. GASB 34 requires that a government entity present in its basic external financial statements both government-wide financial statements and fund financial statements, excluding fiduciary funds. Governments engaged in a single government program may combine their fund financial statement with their government-wide statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column.

GAAP requires that the government-wide financial statements be reported using the economic resources measurement focus and the accrual basis of accounting. In comparison, governmental funds employ the current financial resources measurement focus and the modified accrual basis of accounting. The economic resources measurement focus aims to report all inflows, outflows, and balances affecting or reflecting an entity's net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when incurred for activities related to exchange and exchange-like activities. In addition, long-lived assets (such as buildings and equipment) are capitalized and depreciated over their estimated economic lives.

Funds – Basis of Presentation, Measurement Focus and Basis of Accounting

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The District uses the governmental fund category.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Funds – Basis of Presentation, Measurement Focus and Basis of Accounting - continued

Governmental Funds are used to account for the District's general government activities. Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal year. Other receipts and taxes are determined to be both measurable and available when cash is received by the District and are recognized as revenue at that time.

Secured property taxes are levied in September of each year based upon the assessed valuation as of the previous January 1 (lien date). They are payable in two equal installments due on November 1 and February 1 and are considered delinquent with penalties after December 10 and April 10, respectively.

Unsecured property taxes are due on the January 1 lien date and become delinquent with penalties after August 31. All property taxes are billed and collected by the County of Santa Barbara (the County) and remitted to the District.

The District maintains the following governmental fund types:

The ***General Fund*** is the District's operating fund. It accounts for all the financial resources and the legally authorized activities of the District except those required to be accounted for in another fund.

The ***Pension Obligation Fund*** accounts for the accumulation of resources that are committed for the payment of principal and interest on the District's pension obligation bonds (Note 5).

The ***Mello-Roos Fund*** accounts for the monies collected and paid on behalf of the pending formation of a Mello-Roos District located in the area served by the District.

The ***Capital Projects Fund*** accounts for the acquisition of capital assets not being financed by the General Fund.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Funds – Basis of Presentation, Measurement Focus and Basis of Accounting - continued

The *Capital Projects Construction Fund* accounts for the construction of major capital projects not being financed by the General Fund, such as the acquisition of land for and the development of a new fire station.

Investments

The District maintains substantially all its cash in the Santa Barbara County Treasurer's cash management investment pool (the pool).

State statutes and the County's investment policy authorize the County Treasurer to invest in U.S. Treasury and U.S. Government agency securities; state and/or local agency bonds, notes, warrants or certificates of indebtedness; bankers' acceptances; commercial paper; corporate bonds and notes; negotiable certificates of deposit; repurchase agreements; reverse repurchase agreements; securities lending; bank deposits; money market mutual funds; State of California Local Agency Investment Fund (LAIF); and the investment pools managed by a Joint Powers Authority. Interest earned on pooled investments is apportioned quarterly into participating funds based upon each fund's average daily deposit balance. Any investment gains or losses are proportionately shared by all funds in the pool.

Investments held by the County Treasurer are stated at fair value. The fair value of pooled investments is determined quarterly and is based on current market prices received from the securities custodian. The fair value of participants' position in the pool is the same as the value of the pool shares. The method used to determine the value of participants' equity withdrawn is based on the book value of the participants' percentage participation at the date of such withdrawal.

The pool's disclosures related to cash and investments including those disclosures regarding custodial credit risk are included in the County's Comprehensive Annual Financial Report. A copy may be obtained online from the Auditor-Controller section of the County's website.

Receivables

Receivables are recorded in the District's Statement of Net Position and Governmental Funds Balance Sheet net of any allowance for uncollectibles. All receivables are deemed to be collectible at June 30, 2014, and as such, the District has no allowance for uncollectible accounts for these receivables.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Capital Assets

Capital assets are recorded in the District's Statement of Net Position and Governmental Funds Balance Sheet in the Statement of Net Position column at cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. The costs of normal maintenance that do not add to the value of the asset or materially extend assets' lives are expensed as incurred. The District's capitalization threshold is \$5,000. Capital assets are depreciated at cost using the straight-line method over the following estimated useful lives:

- | | |
|--|----------|
| • Small equipment, medium equipment, and computers | 5 years |
| • Vehicles, trucks, and large equipment | 10 years |
| • Fire trucks, building and land improvements | 20 years |
| • Buildings | 50 years |

Compensated Absences

The District's policy permits employees to accumulate earned but unused holiday and vacation leave benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. All vacation pay and holiday pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements prior to year-end and paid by the District subsequent to year-end.

Deferred Compensation Plan

The District offers a deferred compensation plan to its employees. The District has adopted provisions of GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* (GASB 32), which establishes financial accounting and reporting standards based on current amendments to the provisions of Internal Revenue Code (IRC) Section 457. Under IRC 457, plan assets are not owned by the governmental entity, and as a result, governmental entities are required to remove plan assets and plan liabilities from their financial statements.

The District has no administrative involvement, does not perform the investing function, and has no fiduciary accountability for the plan. Thus, in accordance with GASB 32, the plan assets and any related liability to plan participants have been excluded from the District's financial statements.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Other Post Employment Benefits

GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45), addresses how governmental entities should account for and report their costs and obligations related to postemployment benefits, or OPEB. The District offers postretirement medical, dental, and vision benefits. The statement generally requires that employers account for and report the annual cost of OPEB and the outstanding obligations and commitments related to OPEB in essentially the same manner as they currently do for pensions. Annual OPEB cost for most employers will be based on actuarially determined amounts that, if paid on an ongoing basis, generally would provide sufficient resources to pay benefits as they come due. The District has implemented the requirements of GASB 45 on a prospective basis.

GASB 45 also establishes disclosure requirements for information about the plans in which an employer participates, the funding policy followed, the actuarial valuation process and assumptions, and, for certain employers, the extent to which the plan has been funded over time.

Fund Equity

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- *Nonspendable fund balance* – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact. The District has deposits of \$67,620 insurance deposit in the General Fund that is considered nonspendable and a truck purchase deposit of \$154,933 in the Capital project fund that is nonspendable.
- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period. The committed fund balance in the General Fund of \$1,200,000 represents funds committed for contingencies.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Fund Equity - continued

- *Assigned fund balance* – amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making or by a body or an official designated for that purpose. This is also the classification for residual funds in the District’s debt service, special revenue, and capital projects funds.
- *Unassigned fund balance* – the residual classification for the District’s General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The District’s Board establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted fund balance resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, the District considers committed amounts to be used first, then assigned amounts, and then unassigned amounts.

Memorandum Only – Total Columns

Total columns in the Statement of Net Position and Governmental Funds Balance Sheet and the Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balances are captioned as “Memorandum Only” as they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects the financial position or results of operations of the District in conformity with GAAP. Such data is not comparable to a consolidation, as interfund eliminations have not been made in the aggregation of this data.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**Implementation of New Accounting Principles**

The District adopted the provisions of GASB Statement No. 63 (GASB 63), *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB 63 provides financial reporting guidance for deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. It also identifies net position as the residual of all other elements presented in a statement of financial position, or the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. As implied above, GASB 63 changes the previous classification of net assets to net position, and consequently, the statement of net assets to the statement of net position. The District had no deferred inflows or outflows of resources as of June 30, 2014.

NOTE 2: CASH AND INVESTMENTS**Investment in the Santa Barbara County Investment Pool**

The District is a voluntary participant in the Santa Barbara County Treasurer's investment pool that is regulated by California Government Code under the oversight of the Treasurer of the State of California. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer. As of June 30, 2014, the District had cash on deposit with the County Treasurer in the amount of \$13,972,063.

Investments Authorized by District Policy

The District has not formally adopted a deposit and investment policy that limits the government's allowable deposits or investment and addresses the specific types of risk to which the government is exposed.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. At fiscal year end, the weighted average days to maturity of the investments contained in the County investment pool was approximately 705 days.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating firm. The Santa Barbara County Treasurer's investment pool is not rated.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 2: CASH AND INVESTMENTS - continued

Custodial Credit Risk

Custodial credit risk does not apply to a local government's indirect investment in deposits and securities through the use of government investment pools (such as the Santa Barbara County Treasurer's investment pool).

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2014 is as follows:

	July 1, 2013	Additions	Deletions	June 30, 2014
Capital assets, not being depreciated:				
Land	\$ 2,577,530	\$ -	\$ -	\$ 2,577,530
Land easements	122,308	-	-	122,308
Construction in progress	462,185	-	-	462,185
Total capital assets, not being depreciated	<u>3,162,023</u>	<u>-</u>	<u>-</u>	<u>3,162,023</u>
Capital assets, being depreciated:				
Structures and improvements	7,408,662	-	-	7,408,662
Equipment	4,267,765	268,215	(573,955)	3,962,025
Total capital assets, being depreciated	<u>11,676,427</u>	<u>268,215</u>	<u>(573,955)</u>	<u>11,370,687</u>
Less accumulated depreciation for:				
Structures and improvements	(2,117,651)	(157,460)	-	(2,275,111)
Equipment	(2,346,598)	(255,167)	441,812	(2,159,953)
Total accumulated depreciation	<u>(4,464,249)</u>	<u>(412,627)</u>	<u>441,812</u>	<u>(4,435,064)</u>
Total capital assets, being depreciated, net	<u>7,212,178</u>	<u>(144,412)</u>	<u>(132,143)</u>	<u>6,935,623</u>
Total capital assets, net	<u>\$ 10,374,201</u>	<u>\$ (144,412)</u>	<u>\$ (132,143)</u>	<u>\$ 10,097,646</u>

Depreciation expense amounted to \$412,916 for the fiscal year ended June 30, 2014.

NOTE 4: LONG-TERM LIABILITIES

Changes to the District's long-term liabilities for the year ended June 30, 2014 are as follows:

	July 1, 2013	Additions	Deletions	June 30, 2014	Due in One Year
Compensated absences	\$ 1,230,027	\$ 103,728	\$ -	\$ 1,333,755	\$ -
Pension obligation bonds	<u>2,634,000</u>	<u>-</u>	<u>629,000</u>	<u>2,005,000</u>	<u>684,000</u>
	<u>\$ 3,864,027</u>	<u>\$ 103,728</u>	<u>\$ 629,000</u>	<u>\$ 3,338,755</u>	<u>\$ 684,000</u>

The liability for employee compensated absences is liquidated by the General Fund.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 5: PENSION OBLIGATION BONDS

In May of 2011, the District authorized the issuance and sale of Taxable Pension Obligation Bonds (POB) with a principal amount of \$3,520,000. Proceeds of the sale were used to extinguish an existing “side fund” pension obligation with California Public Employees Retirement System (CalPERS). The bonds were issued at a 4.52% interest rate on the basis of a 360-day year over a seven year period terminating on May 26, 2018. The District made bond principal payments totaling \$629,000 and interest payments totaling \$112,163 during the year ended June 30, 2014.

Total POB debt service requirements to maturity as of June 30, 2014, are as follows:

Year Ending June 30,	Pension Obligation Bonds	
	Principal	Interest
2015	\$ 684,000	\$ 83,123
2016	741,000	51,574
2017	435,000	17,402
2018	145,000	6,337
Totals	\$ 2,005,000	\$ 158,436

NOTE 6: INTERFUND TRANSFERS

Interfund transfers in the District’s fund financial statements made during the year ended June 30, 2014, are as follows:

Funds	Inter-fund	
	Transfers In	Transfers Out
Major Funds:		
General	\$ -	\$ 959,441
Pension Obligation	741,160	-
Capital Projects	218,281	-
Total	\$ 959,441	\$ 959,441

During the fiscal year ended June 30, 2014, the District made the following transfers:

A transfer of \$741,160 from the General Fund to the Pension Obligation Fund to finance the principal and interest payments for the District’s Pension Obligation Bonds.

A transfer of \$218,281 from the General Fund to the Capital Projects Fund to finance future apparatus and vehicle purchases.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 7: RISK MANAGEMENT

The District is a participant in a public entity risk pool with the Fire Agencies Insurance Risk Authority (FAIRA). FAIRA is organized pursuant to the provisions of the California Government Code Section 6500 et seq. for the purpose of providing an effective risk management program to local governments by reducing the amount and frequency of losses, pooling self-insured losses, and jointly purchasing excess insurance and administrative services in connection with a joint protection program.

The District pays an annual premium to the pool for its excess general liability insurance coverage. The agreement for information of FAIRA provides that the pool will be self-sustaining through member premiums.

FAIRA provides the District with insurance-like benefits for general liability and excess liability coverage, automobile claims, management liability coverage, and property coverage for buildings, contents, and crime. During the fiscal year, the District contributed an annual premium of \$29,867 with limits ranging from \$1,000,000 to \$2,000,000 for each liability, and excess liability coverage of \$10,000,000. The insurance coverage in excess of the \$1,000,000, up to \$10,000,000, is provided by the American Alternative Insurance Corporation.

NOTE 8: RETIREMENT PLAN**Plan Description**

The District contributes to the Public Agency portion of the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California.

All full-time and less than full time District employees that meet the CalPERS membership eligibility requirements can participate in CalPERS. Retirement benefits vest after five (5) years of service with the District. Vested District safety members who retire at, or after, age 50 are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to years of credited service multiplied by their highest twelve month period of earnings multiplied by a percentage factor ranging from 2.4% to 3.0%, depending upon age at retirement. Vested District miscellaneous members who retire at, or after, age 50

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 8: RETIREMENT PLAN - continued**Plan Description - continued**

are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to years of credited service multiplied by their highest twelve month period earnings multiplied by a percentage factor ranging from 2.0% to 3.0%, depending upon age at retirement. CalPERS also provides death and disability benefits.

CalPERS issues a separate comprehensive annual financial report, copies of which may be obtained from the CalPERS webpage at www.calpers.ca.gov.

Funding Policy

The employee contribution level for District miscellaneous members and District safety members is 8% and 9%, respectively, of annual salary. The District makes contributions for the entire amounts required of the employees on their behalf. The District is required to contribute an actuarially determined employer rate. At fiscal year end, the employer rate for non-safety employees and safety employees was 18.148% and 23.397%, respectively, of annual covered payroll. The contribution requirements of plan members are based upon the benefit level adopted by the District's Board. The employer contribution rate is established annually and may be amended by CalPERS.

Annual Pension Cost

The annual required contribution for the current year was determined as part of the June 30, 2011 actuarial valuation using the entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) an investment return of 7.50%, (b) projected salary increases that vary from 3.30% to 14.20% depending on type of service, age, and an assumed inflation rate of 2.75%, (c) a payroll growth of 3.00%, and (d) merit that also varies by duration of service with an assumed annual inflation of 3.00% and production growth of 0.25%. The actuarial method of the District's assets was determined using a technique that smoothes the effect of short-term volatility in the market value of investments over a 15 year period. The District's unfunded actuarial accrued liability is being amortized as a level percent of payroll. The average remaining amortization period at June 30, 2011 was eighteen years for miscellaneous members and seventeen years for safety members.

Regulatory Change

Assembly Bill 340 created the Public Employees' Pension Reform Act (PEPRA) that implemented new benefit formulas and final compensation period, as well as new contribution requirements for new employees hired on or after January 1, 2013. This act changes the safety plan from its current 3% at age 50 attributes to a 2.7% at age 57 plan. This will only impact employees hired after January 1, 2013. The initial contribution rate for this plan is 20.742% of reportable compensation.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 8: RETIREMENT PLAN - continued

Three Year Trend Information

The District's required contributions and the percentage contributed for the current fiscal year and each of the two preceding fiscal years are as follows:

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>% of APC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2012	\$ 1,912,656	100%	\$ 0
June 30, 2013	\$ 1,679,002	100%	0
June 30, 2014	\$ 1,729,446	100%	0

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB)

Plan Description

The District provides retiree healthcare benefits for employees who retire with PERS pension benefits immediately upon termination of employment from the District. The District contracts with PERS for this insured-benefit plan, an agent multiple-employer post-employment healthcare plan, established under the State of California's Public Employees' Medical and Hospital Care Act (PEMHCA). The plan's medical benefits and premium rates are established by PERS and the insurance providers. The District pays for medical, dental, and vision premiums for the lifetime of the retiree and their eligible dependents. The District pays 100% of the retiree medical premiums, up to a maximum of \$1,458 per month for 2014, and 100% of the premiums for retiree dental and vision coverage. PERS issues a separate comprehensive annual financial report, copies of which may be obtained from the PERS webpage www.calpers.ca.gov.

The District participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (PARS Trust), a single employer irrevocable trust established to fund other postemployment benefits. The PARS Trust is approved by the Internal Revenue Code Section 115 and invests funds in equity, bond, and money market mutual funds. The Fire Chief or designee is the District's Plan Administrator. Copies of PARS Trust annual financial report may be obtained from PARS at 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660.

Funding Policy

The contributions to the OPEB plan are based on pay-as-you-go financing requirements, with an additional amount contributed to the PARS Trust to prefund benefits from time to time at the sole discretion of the Board. Retiree health benefits may be paid out of the

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued

Funding Policy - continued

PARS trust, set up for this purpose, to the extent funded. The purpose of this funding policy is to manage the District's OPEB obligations while at the same time maintaining as much flexibility as possible to adjust for changing budgetary considerations. For the fiscal year ended June 30, 2014, the District contributed \$1,517,146 to the plan, including \$357,839 for current premiums and an additional \$1,175,856 to the PARS Trust to prefund benefits. GASB 45 requires recognition of the current expense of OPEB based on the annual required contribution (ARC), but does not require funding of the related liability.

Annual OPEB Cost and Net OPEB Obligation (Asset)

The District's annual OPEB cost is calculated based on the ARC of the District, an amount actuarially determined in accordance with the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) over a period not to exceed thirty years.

For the fiscal year ended June 30, 2014, the OPEB ARC was \$978,507. This includes the normal cost of \$341,290 for the year for current active employees, and \$637,217 for UAAL amortization. The District's OPEB contribution for the fiscal year ended June 30, 2014 was \$1,517,146.

The following are the components of the District's OPEB cost for the fiscal year ended June 30, 2014:

Annual required contribution (ARC)	\$ 978,507
Contributions made	<u>(1,517,146)</u>
Increase in net OPEB asset	(538,639)
Net OPEB liability (asset) - beginning of year	<u>272,318</u>
Net OPEB liability (asset) - end of year	<u><u>\$ (266,321)</u></u>

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued

Annual OPEB Cost and Net OPEB Obligation (Asset) - continued

The District's annual OPEB cost, the percentage of annual OPEB cost contribution to the OPEB plan, and the net OPEB obligation (asset), for the current year and two preceding years are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
June 30, 2012	980,420	123%	(337,494)
June 30, 2013	978,507	38%	272,318
June 30, 2014	978,507	155%	(266,321)

Funding Status and Funding Progress

Using the most recent actuarial valuation dated July 1, 2013, the following is the funded status of the OPEB plan:

Annual accrued liability (AAL)	\$ 9,452,985
Actuarial value of plan assets	633,471
Unfunded actuarial accrued liability (UAAL)	<u>\$ 8,819,514</u>
Funded ratio (actuarial value of plan assets/AAL)	6.7%
Covered payroll (active plan members)	\$ 6,621,966
UAAL as percentage of covered payroll	133.2%

Activity in the District's PARS Trust account since the most recent valuation, which will be reflected in the actuarial value of plan assets as of the next, July 1, 2014 valuation date, is as follows:

<u>Fiscal Year Ended</u>	<u>Beginning Balance</u>	<u>Contributions</u>	<u>Net Earnings</u>	<u>Distributions</u>	<u>Ending Balance</u>
6/30/2012	\$ 1,559,356	\$ 849,899	\$ 34,433	\$ -	\$ 2,443,688
6/30/2013	\$ 2,443,688	\$ -	\$ 247,224	\$ -	\$ 2,690,912
6/30/2014	\$ 2,690,912	\$ 1,175,856	\$ 350,288	\$ -	\$ 4,217,056

Actuarial valuations of an ongoing OPEB plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare trend. Amounts determined regarding the funded status of the OPEB plan and the ARC of the employer are subject to continual revision as actual results are compared

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued**Funding Status and Funding Progress - continued**

with past expectations and new estimates are made about the future. The Schedule of Funding Progress is presented as required supplementary information following the Notes to the Financial Statements. This schedule presents multiyear trend information that shows whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation as well as the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation, the Projected Unit Credit Cost method was used. The actuarial assumptions included a 6.5% investment rate of return and separate annual healthcare cost trend rates for medical, dental and vision. The medical cost trend rate starts at 8% and declines to 5% over a period of four years. The vision and dental trend rates are both a flat 4%. The OPEB Plan's UAAL is being amortized as a level dollar amount on an open period basis. The remaining amortization period at July 1, 2010 was 30 years.

NOTE 10: WORKFORCE HOUSING

The District has a Housing Committee that researches methods which allow employees to live closer to the District in order to facilitate responses to emergencies. The District approved a plan in the fiscal year ended June 30, 2006 to purchase Workforce Housing and completed the purchase of a parcel consisting of three residences of varying sizes at East Valley Road. The three residences are currently leased and occupied by two employees of the District and a retired captain of the District. The District has contracted with a property management company to manage the operational activity of the residences. The Housing Committee developed a policy to govern all matters related to the Workforce Housing Program that was adopted by the Board.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 11: EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUNDS BALANCE SHEETS AND STATEMENT OF NET POSITION

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore are not reported in the funds	\$ 10,168,363
Certain long-term assets, such as the over-funding of the Other Post-Employment Benefits liability, create long-term assets	266,321
Long-term liabilities, including loans and notes payable not due and payable in the current period and therefore are not reported in the funds	(2,046,582)
Other long-term liabilities, such as compensated absences, are not due and payable in the current period and therefore not reported in the funds	<u>(1,333,755)</u>
Combined Adjustment	<u>\$ 7,054,347</u>

Amounts reported for governmental activities in the Statement of Net Position are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The difference is the amount by which depreciation exceeded capital outlays in the current period.	\$ (121,115)
Repayments of long-term debt are recorded as an expense in the fund financial statements and are adjusted against debt in the statement of net position as an offset to the liability	642,040
Changes in the compensated absences and OPEB liabilities are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	<u>279,471</u>
Combined Adjustment	<u>\$ 800,396</u>

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2014

NOTE 12: COMMITMENTS AND CONTINGENCIES**Litigation**

The District is subject to litigation related to employee matters that are incidental to the ordinary course of the District's operations. There is presently no outstanding litigation.

Grant Revenues

The District recognizes as revenues grant monies earned for costs incurred in certain Federal and State programs the District participates in. The program may be subject to financial and compliance audits by the reimbursing agency. The amount, if any, of the expenditures which may be disallowed by the granting agency cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Mello-Roos Community Facilities District

In a special election held on June 17, 2012, property owners in the Upper Hyde Road area approved the formation of a Mello-Roos Community Facilities District (Mello-Roos District) for the purpose of financing street and related improvements for the reconstruction of Upper Hyde Road. Acting as an agent for the property owners, the District is overseeing the formation of the Mello-Roos District in accordance with the Mello-Roos Community Facilities Act of 1982 (the Act). Pending completion of the Act's requirements, the District would have the authority to issue up to \$5,000,000 in special tax bonds and levy a special tax to pay annual debt service on the bonds, annual maintenance costs for the improvements, and administrative costs. This District was dissolved subsequent to the balance sheet date in October of 2014.

NOTE 13: SUBSEQUENT EVENTS

Subsequent events have been reviewed through December 31, 2014, the date the financial statements were available to be issued. The only significant event that was found to have happened that materially affected the District's financial position is as of December 31, 2014 Community Facilities District No. 2011 Fund 3654 Montecito Fire Upper Hyde Road (UHR) Mello-Roos was dissolved and officially closed on December 31, 2014.

REQUIRED SUPPLEMENTARY INFORMATION

**MONTECITO FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (Unaudited)
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property taxes	\$13,874,770	\$ 13,874,770	\$ 14,112,264	\$ 237,494
Investment income	14,345	14,345	34,442	20,097
Rental income	48,864	48,864	48,864	-
Intergovernmental	77,800	467,116	594,284	127,168
Miscellaneous	182,038	182,038	229,539	47,501
Total revenues	<u>14,197,817</u>	<u>14,587,133</u>	<u>15,019,393</u>	<u>432,260</u>
Expenditures				
Salaries and benefits	11,877,328	12,266,644	12,118,918	147,726
Services and supplies	1,254,142	1,254,142	1,340,311	(86,169)
Capital outlay	29,690	29,690	92,067	(62,377)
Total expenditures	<u>13,161,160</u>	<u>13,550,476</u>	<u>13,551,296</u>	<u>(820)</u>
Excess of revenues over expenditures				
Other Financing Uses:				
Transfers out	<u>(959,445)</u>	<u>(959,445)</u>	<u>(959,441)</u>	-
Total other financing uses	<u>(959,445)</u>	<u>(959,445)</u>	<u>(959,441)</u>	-
Net changes in fund balances	<u>\$ 77,212</u>	<u>\$ 77,212</u>	<u>508,656</u>	
Fund balances - Beginning			<u>3,304,697</u>	
Fund balances - Ending			<u>\$ 3,813,353</u>	

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Budgetary Comparison Schedules
Required Supplementary Information (Unaudited)
June 30, 2014

NOTE 1: BUDGETARY AND LEGAL COMPLIANCE

In accordance with California Health and Safety Code Section 13895, on or before October 1, the District must submit a board approved budget to the County Auditor. Annual budgets are adopted for the District's General, Capital Projects and Capital Projects Construction Funds. Budgets are prepared on the modified accrual basis of accounting consistent with GAAP. Annually, the Board of Directors conducts a public hearing for the discussion of proposed budgets. At the conclusion of the hearing, the Board adopts the final budgets. All appropriations lapse at fiscal year-end and are subject to re-appropriation as part of the following year's budget. The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is maintained at the object level. Any changes in the annual budget must be changed by a vote of the Board. The Board amended the originally adopted General Fund budget in May of 2014.

MONTECITO FIRE PROTECTION DISTRICT

Required Supplementary Information
 Other Post-Employment Benefits (OPEB) Plan – Schedule of Funding Progress
 For the Fiscal Year Ended June 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
7/1/2007	\$ 0	\$14,752,000	\$14,752,000	0.0%	\$5,398,000	273.3%
7/1/2010	\$ 633,471	\$ 9,452,985	\$ 8,819,514	6.7%	\$6,621,966	133.2%
7/1/2013	\$2,746,320	\$10,082,480	\$ 7,336,160	27.22%		

Agenda Item #5

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Prelim. Budget FY 2015-16	Final Budget FY 2014-15	Increase/ (Decrease)
REVENUES				
Taxes				
3010	Property Tax - Secured	14,085,682	13,782,468	303,214
3011	Property Tax - Unitary	107,223	107,223	-
3020	Property Tax - Unsecured	582,421	582,421	-
3040	Property Tax - Prior Secured	(61,948)	(60,614)	(1,334)
3050	Property Tax - Prior Unsecured	7,918	7,918	-
3054	Supplemental Property Tax	197,369	219,299	(21,930)
3056	Supplemental Property Tax - Prior	13,328	14,809	(1,481)
	Total Taxes Revenue	14,931,993	14,653,524	278,469
Use of Money and Property				
7901	Interest Income	7,665	17,659	(9,994)
3409	Rental Property Income	51,660	50,961	699
	Total Use of Money and Property	59,325	68,620	(9,295)
Intergovernmental Revenue - State				
4220	Homeowners Property Tax Relief	86,330	86,330	-
	Total Intergovernmental Revenue - State	86,330	86,330	-
Charges for Services				
5105	Reimbursement for District Services	183,020	180,140	2,880
	AMR First Response Payment	96,165	94,400	-
	CSFD Dispatch Services	86,855	85,740	-
	Total Charges for Services	183,020	180,140	2,880
Miscellaneous Revenue				
5909	Other Miscellaneous Revenue	5,860	5,825	35
	Westmont Payment	4,260	4,225	-
	Other	1,600	1,600	-
	Total Miscellaneous Revenue	5,860	5,825	35
Financing Sources				
5910	Transfer from Land & Building Fund (3653)	2,459,473	800,000	1,659,473
	Total Financing Sources	2,459,473	800,000	1,659,473
	TOTAL GENERAL FUND REVENUES	17,726,001	15,794,439	1,931,562

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Prelim. Budget FY 2015-16	Final Budget FY 2014-15	Increase/ (Decrease)
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	6,998,158	6,623,640	374,518
	Salaries	6,901,508	6,528,890	
	Uniform Allowance	46,500	45,500	
	Auxiliary	20,000	20,000	
	Directors fees	30,150	29,250	
6300	Overtime	900,000	850,000	50,000
6400	Retirement Contributions	2,120,625	1,885,332	235,293
6475	Retiree Medical OPEB	3,293,913	1,610,136	1,683,777
6550	FICA/Medicare	108,663	99,663	9,000
6600	Insurance Contributions	1,386,794	1,262,839	123,955
	Health Insurance (10% Increase)	1,166,340	1,060,309	
	Dental Insurance (10% Increase)	174,513	158,648	
	Vision Insurance (5% Increase)	34,070	32,448	
	Life Insurance (5% Increase)	8,371	7,972	
	Employee Assistance Program	1,500	1,462	
	Flexible Spending Account Admin.	2,000	2,000	
6700	Unemployment Insurance	9,100	8,925	175
6900	Workers Compensation Insurance	402,977	683,796	(280,819)
	Total Salaries & Employee Benefits	15,220,230	13,024,331	2,195,899
Services & Supplies				
7030	Clothing and PPE	47,000	12,000	35,000
	Operational	12,000		
	Turnout sets	35,000		
7050	Communications	77,300	96,300	(19,000)
	Operational	73,500	-	
	SB County IT Services	3,800	-	
7060	Food	2,500	2,500	-
7070	Household Expense	33,760	24,970	8,790
	Operational	26,000		
	Boardroom chairs	6,700		
	Vacuums (2)	1,060		
7090	Insurance: Liability/Auto/Prop.	31,000	29,302	1,698
7120	Maintenance - Equipment	31,500	25,000	6,500
7200	Structure and Grounds Maintenance	38,550	38,224	326
	Operational	26,550		
	Rental housing	12,000		
7205	Fire Defense Zone (Hazard Mitigation)	140,750	90,000	50,750
7322	Consulting and Management Fees	3,100	3,100	-
7324	Audit and Accounting Fees	23,250	22,685	565

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Prelim. Budget FY 2015-16	Final Budget FY 2014-15	Increase/ (Decrease)
7348	Instruments & Equip. < \$5,000	26,440	39,665	(13,225)
	Hose equipment and maintenance	10,000		
	UHF mobile radios (2)	6,250		
	SCBA bottles (6)	6,950		
	Flip-tip nozzles (3)	3,240		
7363	Equipment Maintenance (Vehicles)	50,000	50,000	-
7400	Medical & First Aid Supplies	35,860	18,136	17,724
	Operational	16,550		
	Fireline Paramedic equipment	6,000		
	Lifepak maintenance service	5,230		
	Lifepak AEDs for Fireline PM (2)	4,800		
	Air-Sim airway manikin	1,730		
	Rainbow oximetry cable	1,550		
7430	Memberships	9,500	2,750	6,750
7450	Office Expense	29,030	27,317	1,713
	Operational	18,500		
	Document imaging software	9,200		
	iPad 2 Air	830		
	Keyboard for Imagetrend tablet	500		
7460	Professional and Specialized Services	308,000	516,000	(208,000)
	Operational	248,000		
	CWPP Study	60,000		
7506	Administrative Tax Expense	165,000	165,000	-
7507	ADP Payroll Fees	7,500	7,500	-
7510	Contractual Services	43,300	41,400	1,900
7530	Publications & Legal Notices	3,000	2,000	1,000
7580	Rents & Leases - Structure	4,400	5,500	(1,100)
7630	Small Tools & Instruments	9,390	11,200	(1,810)
	Operational	4,600		
	HazMat team equipment	3,000		
	Diagnostic scan tool	1,115		
	Pick headed axe	400		
	Yeti ice chest	275		
7650	District Special Expense	49,000	94,850	(45,850)
	Operational (permits, fees, other)	15,000		
	LAFCO	13,000		
	HEARO Radio program	10,000		
	Promotional exam supplies	11,000		
7671	Special Projects	12,500	9,400	3,100
	Public Education materials	7,500		
	Pre-hazard abatement brochure	5,000		
7730	Transportation & Travel	25,000	12,000	13,000

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Prelim. Budget FY 2015-16	Final Budget FY 2014-15	Increase/ (Decrease)
7731	Gasoline/Oil/Fuel	55,000	55,000	-
7732	Training	89,750	61,000	28,750
	Operational	75,000		
	Paramedic training	2,750		
	Blue Card Command	12,000		
7760	Utilities	48,000	47,000	1,000
	Operational	43,000	42,000	-
	Rental housing utilities	5,000	5,000	-
	Total Services & Supplies	1,399,380	1,509,799	(110,419)
Capital Assets				
8300	Capital Assets	20,750	58,500	(37,750)
	VHF/UHF portable radios (2)	10,750	-	-
	Basement radio back-up battery	10,000	-	-
	Total Capital Assets	20,750	58,500	(37,750)
OTHER FINANCING USES				
7901	Transfer To Pension Obligation Fund (3651)	794,823	769,123	25,700
7901	Transfer To Capital Outlay Fund (3652)	276,000	332,406	(56,406)
	Total Other Financing Uses	1,070,823	1,101,529	(30,706)
	TOTAL EXPENDITURES & TRANSFERS	17,711,183	15,694,159	2,017,024
	Net Financial Impact	14,818	100,280	
Fund 3650 Equity				
	Beginning Fund Balance at 7/1/2015	3,913,633	7/1/2013 3,813,353	
	Net Financial Impact	14,818	100,280	
	Projected Ending Fund Balance at 6/30/2016	3,928,451	6/30/2014 3,913,633	

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

FUND 3651 - PENSION OBLIGATION FUND				
Account	Line Item Description	Prelim Budget FY 2015-16	Final Budget FY 2014-15	Increase/ (Decrease)
REVENUES				
Financing Sources				
5910	Transfer from General Fund (3650)	794,823	769,123	25,700
	ESTIMATED FUND REVENUES	794,823	769,123	25,700
EXPENDITURES				
7460	Administration Fee	2,250	2,190	60
7830	Interest Expense	51,573	83,123	(31,550)
	Total Expenditures	53,823	85,313	(31,490)
OTHER FINANCING USES				
7910	Long Term Debt Principal Repayment	741,000	684,000	57,000
	Other Financing Uses	741,000	684,000	57,000
	TOTAL EXPENDITURES & TRANSFERS	794,823	769,313	25,510
	Net Financial Impact	-	(190)	
Fund 3651 Equity				
	Est. Beginning Fund Balance at 7/1/2015	142	332	
	Net Financial Impact	-	(190)	
	Projected Ending Fund Balance at 6/30/2016	142	142	

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

FUND 3652 - CAPITAL OUTLAY FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim Budget FY 2015-16</u>	<u>Final Budget FY 2014-15</u>	<u>Increase/ (Decrease)</u>
REVENUES				
Financing Sources				
5910	Transfer from General Fund (3650)	276,000	332,406	(56,406)
	Total Financing Sources	276,000	332,406	(56,406)
Other Financing Sources				
5919	Sale of Capital Assets	30,000	67,850	(37,850)
	Total Other Financing Sources	30,000	67,850	(37,850)
	ESTIMATED FUND REVENUES	306,000	400,256	(94,256)
Capital Assets				
8300	Vehicle (Patrol 92 - Type 6)	165,000		
8300	Vehicle (Battalion Chief)	83,200		
8300	Vehicle (Fire Marshal)	54,200		
	TOTAL EXPENDITURES	302,400	117,200	185,200
	Net Financial Impact	3,600	283,056	
Fund 3652 Equity				
	Est. Beginning Fund Balance at 7/1/2015	2,354,978	2,071,922	
	Net Financial Impact	3,600	283,056	
	Projected Ending Fund Balance at 6/30/2016	2,358,578	2,354,978	

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

FUND 3653 - LAND AND BUILDING FUND				
Account	Line Item Description	Prelim Budget FY 2015-16	Final Budget FY 2014-15	Increase/ (Decrease)
REVENUES				
Financing Sources				
5910	Transfer from General Fund (3650)	-	-	-
	ESTIMATED FUND REVENUES	-	-	-
EXPENDITURES				
Capital Assets				
8100	Land	100,000	100,000	-
8700	Construction in Progress	-	-	-
	Total Capital Assets	100,000	100,000	-
OTHER FINANCING USES				
7901	Transfer To General Fund (3650)	2,459,473	800,000.00	1,659,473
	Total Financing Uses	2,459,473	800,000.00	1,659,473
	TOTAL EXPENDITURES & TRANSFERS	2,559,473	900,000	1,659,473
	Net Financial Impact	(2,559,473)	(900,000)	
Fund 3653 Equity				
	Est. Beginning Fund Balance at 7/1/2015	6,960,427	7,860,427	
	Net Financial Impact	(2,559,473)	(900,000)	
	Projected Ending Fund Balance at 6/30/2016	4,400,954	6,960,427	

Agenda

Item #6

Montecito Fire Protection District Vehicle Service Schedule

Vehicle	Years of Service	Upcoming Replacement	Upcoming Replacement Cost*	Future Replacement Date	Future Replacement Cost
Engines					
Engine 91	13,7	FY 17**	615,000	FY 30	799,500
Engine 92	13,7	FY 23	730,964	FY 36	
Engine 391 (Type III)	15	FY 28	459,942	FY 43	
Type I Engine (Sta. 3)	13,7	FY 17	615,000	FY 30	
Type III Engine (Sta. 3)	15	FY 20	400,000	FY 35	
Squad 91	8	FY 22	201,377	FY 30	
Patrol 91 (Type 6)	12	FY 26	201,500	FY 38	
Patrol 92 (Type 6)	12	FY 16	165,000	FY 28	214,500
USAR 91	20	FY 24	407,655	FY 44	
Medic 91	TBD	FY 15	65,000	TBD	
Staff Vehicles					
Fire Chief (900)	5	FY 19	64,610	FY 24	84,000
Division Chief (903)	7	FY 15	54,200	FY 22	70,500
Battalion Chief	5,5	FY 16	83,200	FY 21	108,200
Fire Marshal (912)	7	FY 16	54,200	FY 23	70,500
Asst. Fire Marshal (920)	10	FY 21	37,200	FY 31	48,400
Wildland Spec. (921)	10	FY 19	37,200	FY 29	48,400
Repair 91 (932)	10	FY 20	83,943	FY 30	109,100
Utility 91 (Sta. 2)	12	FY 23	37,200	FY 35	
Capital Assets					
MAKO Air Compressor	25	FY 17	60,000		
Reserve Vehicles***					
Engine 93 (Type I)	20	FY 97	Engine 91	FY 17	
Engine 392 (Type III)	15	FY 97	TBD	TBD	
Utility 93 (STL Vehicle)	10	FY 05	Battalion Chief	FY 16	

*Replacement costs are typically based on a 30% increase from the previous purchase price.

**Engine 91 will be replaced in FY17, one year ahead of schedule, to accommodate the replacement for Engine 93.

***Reserve vehicles are not purchased, they are replaced by existing vehicles.

**Montecito Fire Protection District
Vehicle Replacement Funding Schedule**

Vehicle	Date Purchased	Previous Purchase Cost	Yrs of Svc	Purchase Year	Future Projected Cost	Accumulated Funding June 30, 2015
Engines						
Engine 91	FY 05	439,301	13.7	FY 17	615,000	535,265
Engine 92	FY 10	580,130	13.7	FY 23	730,964	236,910
Engine 391 (Type III)	FY 13	365,033	15	FY 28	459,942	61,326
Type I Engine (Sta. 3)	-	-	13.7	FY 17	615,000	615,000
Type III Engine (Sta. 3)	-	-	15	FY 20	400,000	150,065
Squad 91	FY 14	151,353	8	FY 22	201,377	50,344
Patrol 91 (Type 6)	FY 14	154,933	12	FY 26	201,500	16,792
Patrol 92 (Type 6)	-	-	12	FY 16	165,000	165,000
USAR 91	FY 04	291,182	20	FY 24	407,655	219,578
Medic 91	FY 07	26,680		FY 15	65,000	-

Staff Vehicles	Date Purchased	Previous Purchase Cost	Yrs of Svc	Purchase Year	Future Projected Cost	Accumulated Funding June 30, 2015
Fire Chief (900)	FY 14	48,006	5	FY 19	64,610	12,922
Division Chief (903)	FY 08	35,404	7	FY 15	54,200	-
Battalion Chief	FY 10	61,069	5.5	FY 16	83,200	83,200
Fire Marshal (912)	FY 09	35,271	7	FY 16	54,200	45,934
Asst. Fire Marshal (920)	FY 11	26,046	10	FY 21	37,200	13,900
Wildland Spec. (921)	FY 09	29,998	10	FY 19	37,200	20,966
Repair 91 (932)	FY 10	64,572	10	FY 20	83,943	40,416
Utility 91 (Sta. 2)	FY 11	26,046	12	FY 23	37,200	12,348

Capital Assets	Date Purchased	Previous Purchase Cost	Yrs of Svc	Purchase Year	Future Projected Cost	Accumulated Funding June 30, 2015
MAKO Air Compressor				FY 17	-	20,000

	FY16	FY17	FY18	FY19	FY20	FY21	FY22
39,868	39,868	61,500	61,500	61,500	61,500	61,500	61,500
61,757	61,757	61,757	61,757	61,757	61,757	61,757	61,757
30,663	30,663	30,663	30,663	30,663	30,663	30,663	30,663
-	-	61,500	61,500	61,500	61,500	61,500	61,500
49,987	49,987	49,987	49,987	49,987	49,987	34,667	34,667
21,576	21,576	21,576	21,576	21,576	21,576	21,576	21,576
16,792	16,792	16,792	16,792	16,792	16,792	16,792	16,792
-	17,875	17,875	17,875	17,875	17,875	17,875	17,875
18,808	18,808	18,808	18,808	18,808	18,808	18,808	18,808
-	-	-	-	-	-	-	-

12,922	12,922	12,922	12,922	12,922	16,800	16,800	16,800
10,071	10,071	10,071	10,071	10,071	10,071	10,071	10,071
-	21,640	21,640	21,640	21,640	21,640	21,640	28,132
8,267	10,071	10,071	10,071	10,071	10,071	10,071	10,071
3,883	3,883	3,883	3,883	3,883	3,883	3,883	4,840
4,058	4,058	4,058	4,058	4,058	4,836	4,836	4,836
8,705	8,705	8,705	8,705	8,705	8,705	10,910	10,910
3,107	3,107	3,107	3,107	3,107	3,107	3,107	3,107

20,000	20,000	-	-	-	-	-	-
310,463	351,783	414,915	414,915	414,915	419,571	406,455	413,904
(34,374)							

276,090

= Purchase year

Total Funding 2,299,966

Reconciliation

FIN Cash Bal. at 2/28/15 2,119,134

Outstanding Transfers In 332,406

Outstanding Expenses (54,200)

Division Chief Vehicle (63,000)

Medic 91 Ambulance 2,334,340

Excess (Deficit) Funds 34,374

Agenda

Item #7



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee
Prepared by: John Badaracco, District Mechanic
Date: April 10, 2015
Topic: Purchase of Medic 91 Ambulance Replacement

Summary

The purchase of a replacement for the Medic 91 ambulance was approved in the Fund 3652 Final Budget for FY 2014-15 at a budgeted amount of \$63,000.

Background

After an extended search for a used ambulance that meets the District's needs and standards, a replacement ambulance has been identified for a purchase price of approximately \$37,400, or \$31,400 with a trade-in of Medic 91. Per Resolution 2013-18, the purchase must be approved by the Board of Directors.

Additionally, the broker has offered a trade-in value of \$6,000 for the current Medic 91 ambulance. Per Resolution 2013-14, the disposal of Medic 91 must be approved by the Board of Directors.

Discussion

The ambulance is available through West Coast Ambulance and Truck Sales, Inc., a highly reputable vendor. The vehicle has been completely refurbished and does not have any mechanical issues. The body of the ambulance is more compact and the interior set up will suit our needs much better for quick transportation.

In regards to the trade-in value, this is a very appealing offer considering that the current ambulance would require many aesthetic improvements in order for us to sell it or seek a broker to assist in selling it. While it is mechanically sound, it has about 100,000 miles, therefore making it a less attractive vehicle.

Conclusion

Staff recommends that the Finance Committee make recommendation to the Board for approval of purchase for the replacement of Medic 91 and the disposal of the current Medic 91.

WEST COAST AMBULANCE AND TRUCK SALES, INC.

Truck and Ambulance Dealer • Specializing in 4 Wheel Drive



4101 E. Brundage Lane, Bakersfield, CA 93307

(661) 633-1449 • Fax (661) 633-1584

MOTOR VEHICLE PURCHASE ORDER

Buyer's name: Montecito Fire District

Date: April 3, 2015

Address: 595 San Ysidro Road

Stock # 6131203

City: Santa Barbara, Ca 93108

Price \$ 34,500.00

Telephone: 805-969-7762 Fax 805-969-3598

Smog Fee \$ 58.00

Driver's License #: _____ SS or Tax D# 77-0324641

Doc. Fee \$ 65.00

Make: 2003 FORD E350XLT Type 3 Wheeled Coach Ambulance

Weight Fee \$ Exempt

7.3L Power Stroke Diesel, Auto, PS, PB, AC, AM-FM, Tilt, Cruise,

License Fee \$ Exempt

PW, PDL, ALS Transport 2 Patients, Pre-Piped Oxygen 4 Outlets

Transfer Fee \$ Exempt

Suction, STAR Laser LED Light Bar, Whelen Strobe System,

DMV Fee \$ Exempt

Whelen 295 Siren, Vanner 110V Inverter & Battery Charger,

Lic. Plate Fee \$ Exempt

Ferno Cot Mounts.

Vehicle License #: NONE

Sales Tax \$ 2,765.20

Vin: #

1	F	D	W	E	3	5	F	6	3	H	A	7	4	8	7	4			
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	--	--	--

Shipping \$ Buyer's Exp.

The odometer now reads

0	6	1	,	9	6	4	▣
---	---	---	---	---	---	---	---

 (no tenths) miles, and to the best of my knowledge reflects the actual mileage unless one of the following statements is checked.

Smog Cert. \$ 8.25

WARNING ODOMETER DISCREPANCY

Total \$ 37,396.45

Mileage exceeds the odometers mechanical limits Odometer reading is NOT the actual mileage

** Trade In \$ 6,000.00

Balance Due \$ 31,396.45

THIS VEHICLE SOLD	UNLESS WRITTEN
AS-IS	GUARANTEE IS
	GIVEN AT TIME
	OF SALE

To be paid by: 4/17/15

To be picked up by: _____

Seller: West Coast Ambulance and Truck Sales, Inc.

Seller's name: Patricia Gaughan

Buyer's Signature: _____

Print Name: _____

Delivered to: _____

Received by: _____

*** Trade subject to
verification of stated
condition.

Agenda

Item #8



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee

Prepared by: Chief Hickman

Date: April 10, 2015

Topic: Revision to Resolution 2013-18

Summary

Resolution 2013-18 provides the rules and regulations for the purchase of supplies and equipment, special services and contractors for public improvement projects, passed by the Board of Directors on November 18, 2013.

Background

The resolution allows for the purchase of supplies, equipment and special services contracts below \$20,000, and contractors for public improvement projects below \$10,000, to be acquired without procuring bids. If a bidding process is required, it must follow one of the bidding methods outlined in the resolution.

Discussion

The resolution provides a complete outline for the proper purchasing procedures and the District Staff in charge of purchases and services is aware of the rules. In many situations, Staff obtains bids regardless of whether the purchase meets the bidding requirement or not, in order to ensure the District is receiving a competitive price.

There two sections of the resolution, which often times cause delays in purchases, and can provide some redundancy to the Board. Section 3 of the resolution states that all items “included in the District’s final budget are considered approved by the Board of Directors and the Fire Chief...is authorized to cause such items to be purchased as provided in these rules and regulations.” Then section 5F states that “all supplies and equipment purchased in excess of \$10,000 shall be pursuant to a contract approved by the Board of Directors.”

In many cases, items over \$10,000 are detailed in the final budget because they are likely purchases or services that are scheduled for purchase, or considered a necessity in that budget’s fiscal year. I would like to propose a revision to section 5F, that would allow me, as the Fire Chief, to authorize the purchase of all supplies and equipment previously approved by the Board via the final budget or a motion at a public meeting. If the purchase exceeds the budgeted or approved amount, the Board must approve the expenditure.

Conclusion

The need to obtain a second approval from the Board of Directors often times causes delays and missed opportunities for purchases. Recently, the District Mechanic found an ambulance through a broker listed with a favorable price and met the needs of the District. However, we could not commit to the purchase without the Board's approval and by the time the next Board meeting packet was prepared, the ambulance was no longer available. In situations like this, it would be convenient to allow me, as the Fire Chief, to give final approval for a purchase.

Staff recommends that the Finance Committee support changes to section 5F of Resolution 2013-18.

RESOLUTION NO. 2013-18

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MONTECITO FIRE PROTECTION DISTRICT
ADOPTING RULES AND REGULATIONS FOR THE
PURCHASING OF SUPPLIES AND EQUIPMENT, SPECIAL SERVICES
AND CONTRACTORS FOR PUBLIC IMPROVEMENT PROJECTS**

PURSUANT to the provisions of Government Code sections 54201 et seq. and Public Contract Code sections 20810 et seq., the following shall constitute the Rules and Regulations of the Montecito Fire Protection District ("District") governing the policies and procedures for purchasing of supplies and equipment, special services and contractors for public improvement projects by the District.

1. Every purchase of supplies and equipment, special services and contractors for public improvement projects by the District shall be made pursuant to these rules and regulations.
2. Except as provided in these rules and regulations, no supplies and equipment, special services or contractors for public improvement projects may be contracted without the approval of the Board of Directors of the District
3. All supplies and equipment, special services and public improvement projects included in the District's final budget are considered approved by the Board of Directors and the Fire Chief or designee ("Fire Chief") is authorized to cause such items to be purchased as provided in these rules and regulations.
4. The following contracts may be entered into by the Fire Chief without the necessity of calling for bids.
 - A. Supplies and equipment in an amount up to \$20,000.
 - B. Special services (as defined in Public Contract Code section 20812) in an amount up to \$20,000.
 - C. Contractors for public improvement projects in an amount up to \$10,000.
5. Supplies and Equipment. Whenever the expenditure required for the purchase of supplies and equipment exceeds \$20,000, the District may, in the Fire Chief's discretion, procure bids for the purchase of supplies and equipment by any one of the following methods:
 - (A) By publication of a notice inviting bids at least once in a newspaper of general circulation in the Montecito area. Such notice shall state the time and place for the opening of bids and shall state the specifications for the supplies and equipment to be purchased. Said publication must be made at least ten (10) days prior to the time set for the opening of bids.
 - (i) In addition to publication, the Fire Chief may notify prospective bidders by letter or telephone that bids are being called for.
 - (ii) At the time and place fixed for the opening of bids, the bids shall be publicly opened and read, the bids tabulated, and the contract presented to the District Board for consideration at the next scheduled meeting.
 - (B) In lieu of publication, the Fire Chief may submit specifications to at least three prospective bidders and request that bids be submitted at a fixed time and place. The Fire Chief shall open the bids at the time and place set for the same and present them to the District Board for consideration at the next scheduled meeting.
 - (C) The Fire Chief may purchase supplies and equipment in connection with any official state, federal or county bid.

(D) Notwithstanding anything to the contrary in this section, the Board of Directors reserves the right to reject any and all bids and authorize the Fire Chief to purchase necessary supplies and equipment on the open market.

(E) If, in the judgment of the Fire Chief, supplies and equipment are needed in order to make emergency repairs, construction or maintenance, which emergency will not allow the normal procedure for purchase to be followed, Fire Chief may purchase all necessary supplies and equipment on the open market without complying with the competitive bidding requirements specified herein. The Fire Chief shall make a complete report of the circumstances constituting the emergency to the Board of Directors at its next scheduled meeting following the purchase of said supplies and equipment.

(F) All supplies and equipment purchased in excess of \$10,000 shall be pursuant to a contract approved by the Board of Directors.

6. Special Services. Whenever the expenditure required for the purchase of special services exceeds \$20,000, the District may, in its discretion, direct the purchase of such special services pursuant to the issuance of a request for proposals or qualifications. All special services purchased in excess of \$20,000 shall be pursuant to a contract approved by the Board of Directors.

7. Public Improvement Projects. Whenever the expenditure required for the purchase of contractors for public improvement projects exceeds \$10,000, such purchases shall be awarded to the lowest responsible bidder in accordance with the competitive bid procedures set out in Public Contract Code section 20813. All contractors for public improvement projects purchased in excess of \$10,000 shall be pursuant to a contract approved by the Board of Directors.

8. This Resolution No. 2013-18 repeals and supersedes Montecito Fire Protection District Resolution No. 2013-13 dated August 19, 2013 and becomes effective immediately.

PASSED AND ADOPTED this 18th day of November, 2013, by the following vote:

- AYES: G.B.Sinsler, J.A. Powell, J. Venable, S. Keller, R. Jensen
- NOES: None
- ABSTAIN: None
- ABSENT: None



 President of the Board of Directors
 MONTECITO FIRE PROTECTION DISTRICT

ATTEST:



 Secretary

Agenda

Item #9



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee

Prepared by: Araceli Gil, District Accountant

Date: April 10, 2015

Topic: Financial Status Report for Long-Term Budget

Summary

In February, the Finance Committee requested actual revenue and expenditure numbers for the last three fiscal years in order to start developing a long-term budget. The information for fiscal years 2012 to 2014 is summarized at the object level (i.e. Revenue, Salaries and Employee Benefits, Services and Supplies, and Capital Assets) on the first page. The pages that follow provide the detailed information for each line item.

Montecito Fire Protection District
Financial Status 3 Year Trend Summary
July 1, 2012 to June 30, 2014

	6/30/2012 Year-To-Date Actual	6/30/2013 Year-To-Date Actual	6/30/2014 Year-To-Date Actual
Revenues			
Taxes	13,073,413	13,365,323	14,112,264
Use of Money and Property	77,530	45,635	78,920
Intergovernmental Revenue-State	87,639	138,043	496,865
Intergovernmental Revenue-Federal	100,750	340,373	97,418
Miscellaneous Revenue	253,031	176,567	229,389
Total Revenues	13,592,363	14,065,941	15,014,857
Previous Year \$ Increase/(Decrease)	(185,270)	473,578	948,915
Previous Year % Increase/(Decrease)	-1.34%	3.48%	6.75%
Expenditures			
Salaries and Employee Benefits	10,996,714	10,797,816	12,118,919
Previous Year \$ Increase/(Decrease)	(3,298,494)	(198,898)	1,321,102
Previous Year % Increase/(Decrease)	-23.07%	-1.81%	12.23%
Services and Supplies	1,055,755	1,085,264	1,335,925
Previous Year \$ Increase/(Decrease)	(258,368)	29,508	250,661
Previous Year % Increase/(Decrease)	-19.66%	2.80%	23.10%
Capital Assets	33,974	73,228	92,067
Previous Year \$ Increase/(Decrease)	(312,309.50)	39,254	18,839
Previous Year % Increase/(Decrease)	-90.19%	115.54%	25.73%
Total Expenditures	12,086,443	11,956,307	13,546,910
Previous Year \$ Increase/(Decrease)	(3,869,171)	(130,136)	1,590,603
Previous Year % Increase/(Decrease)	-24.25%	-1.08%	13.30%

Financial Trend

As of: 6/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2012 Year-To-Date Actual	6/30/2013 Year-To-Date Actual	6/30/2014 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	12,321,297.75	12,500,382.45	13,200,332.89
3011 -- Property Tax-Unitary	82,188.00	105,596.31	107,223.03
3020 -- Property Tax-Current Unsecd	581,533.97	622,999.96	594,306.97
3040 -- Property Tax-Prior Secured	-52,033.12	-49,593.36	-58,054.05
3050 -- Property Tax-Prior Unsecured	7,754.24	8,182.71	8,334.53
3054 -- Supplemental Pty Tax-Current	126,607.35	168,875.04	243,666.19
3056 -- Supplemental Pty Tax-Prior	6,064.43	8,880.22	16,454.14
Taxes	13,073,412.62	13,365,323.33	14,112,263.70
Use of Money and Property			
3380 -- Interest Income	31,153.33	14,345.02	18,588.31
3381 -- Unrealized Gain/Loss Invstmnts	-2,486.92	-17,574.36	11,468.17
3409 -- Other Rental of Bldgs and Land	48,864.00	48,864.00	48,864.00
Use of Money and Property	77,530.41	45,634.66	78,920.48
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	51,598.87	410,534.84
4220 -- Homeowners Property Tax Relief	87,638.82	86,444.62	86,330.12
Intergovernmental Revenue-State	87,638.82	138,043.49	496,864.96
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	112,745.79	340,373.02	97,418.31
4789 -- Federal-Other	-11,995.45	0.00	0.00
Intergovernmental Revenue-Federal	100,750.34	340,373.02	97,418.31
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	253,031.26	176,566.96	229,389.10
Miscellaneous Revenue	253,031.26	176,566.96	229,389.10

Last Updated: 4/12/2015 4:01 AM

Financial Trend

As of: 6/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2012 Year-To-Date Actual	6/30/2013 Year-To-Date Actual	6/30/2014 Year-To-Date Actual
Revenues	13,592,363.45	14,065,941.46	15,014,856.55
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	5,983,343.31	6,148,494.41	6,297,210.97
6300 -- Overtime	531,139.12	1,101,751.02	974,411.99
6400 -- Retirement Contribution	1,912,656.14	1,679,001.54	1,729,446.29
6475 -- Retiree Medical OPEB	849,899.00	0.00	1,175,856.00
6550 -- FICA/Medicare	78,840.54	92,538.89	93,281.32
6600 -- Health Insurance Contrib	1,142,130.04	1,204,743.82	1,219,298.92
6700 -- Unemployment Ins Contribution	10,021.96	9,027.95	9,000.68
6900 -- Workers Compensation	488,684.14	562,258.71	620,412.41
Salaries and Employee Benefits	10,996,714.25	10,797,816.34	12,118,918.58
Services and Supplies			
7030 -- Clothing and Personal	19,339.11	7,441.16	20,874.75
7050 -- Communications	71,919.40	74,850.38	78,272.14
7060 -- Food	1,297.64	356.40	1,245.48
7070 -- Household Expense	25,394.25	21,099.35	25,340.55
7090 -- Insurance	33,312.00	29,628.73	29,867.10
7120 -- Maintenance - Equipment	87,393.14	101,616.74	114,800.52
7200 -- MTC-Struct/Impr & Grounds	44,527.06	29,803.26	32,175.03
7322 -- Consulting & Mgmt Fees	2,928.62	2,931.84	2,931.84
7324 -- Audit and Accounting Fees	28,500.00	28,500.00	24,705.00
7400 -- Medical, Dental and Lab	7,345.84	9,376.37	15,971.82
7430 -- Memberships	3,139.00	2,489.00	2,552.00
7440 -- Miscellaneous Expense	108,278.45	66,266.92	87,420.18
7450 -- Office Expense	16,495.51	21,712.93	27,616.41
7460 -- Professional & Special Service	227,388.25	305,307.62	296,769.99

Last Updated: 4/12/2015 4:01 AM



Financial Trend

As of: 6/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2012 Year-To-Date Actual	6/30/2013 Year-To-Date Actual	6/30/2014 Year-To-Date Actual
7506 -- Administrative Expense (SBC)	178,322.00	164,500.00	150,687.00
7507 -- ADP Payroll Fees	5,488.20	5,575.55	6,215.88
7530 -- Publications & Legal Notices	471.52	85.28	1,660.24
7580 -- Rents/Leases-Structure	2,256.00	2,358.60	4,782.20
7630 -- Small Tools & Instruments	11,687.94	31,159.16	212,472.15
7650 -- Special Departmental Expense	27,519.12	40,962.29	31,306.50
7653 -- Training Fees & Supplies	2,510.07	2,271.08	1,105.60
7671 -- Special Projects	9,281.11	6,471.83	6,438.60
7730 -- Transportation and Travel	15,257.05	8,880.33	11,065.86
7731 -- Gasoline-Oil-Fuel	41,091.67	53,404.60	54,814.81
7732 -- Training and Travel	42,930.54	23,876.92	49,877.92
7760 -- Utilities	41,681.61	44,337.25	44,955.38
Services and Supplies	1,055,755.10	1,085,263.59	1,335,924.95
Capital Assets			
8300 -- Equipment	33,973.67	73,227.54	92,066.65
Capital Assets	33,973.67	73,227.54	92,066.65
Expenditures	12,086,443.02	11,956,307.47	13,546,910.18
Other Financing Sources & Uses			
Other Financing Sources	105.00	613.00	150.00
5919 -- Sale Capital Assets-Prsnl Prop	105.00	613.00	150.00
Other Financing Sources	105.00	613.00	150.00
Other Financing Uses			
7901 -- Oper Trf (Out)	2,243,280.00	1,127,735.00	959,440.80
Other Financing Uses	2,243,280.00	1,127,735.00	959,440.80
Other Financing Sources & Uses	-2,243,175.00	-1,127,122.00	-959,290.80

Financial Trend

As of: 6/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2012 Year-To-Date Actual	6/30/2013 Year-To-Date Actual	6/30/2014 Year-To-Date Actual
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	11,771.77	8,309.85	0.00
Decrease to Restricted	11,771.77	8,309.85	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	0.00	17,470.00	4,386.00
Increase to Nonspendables	0.00	17,470.00	4,386.00
Increase to Restricted			
9797 -- Unrealized Gains	9,284.85	4,256.29	0.00
Increase to Restricted	9,284.85	4,256.29	0.00
Changes to Fund Balances	2,486.92	-13,416.44	-4,386.00
Montecito Fire Protection Dist	-734,767.65	969,095.55	504,269.57
Net Financial Impact	-734,767.65	969,095.55	504,269.57

Agenda

Item #10



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee

Prepared by: Chief Hickman

Date: April 13, 2015

Topic: Station 3 Capital Needs

Summary

In March, the Finance Committee requested estimated figures for the land, building construction and apparatus for Station 3 in order to start developing a capital plan and budget. The figures stated below are estimates, but a good starting point for moving forward.

Land:	\$ 3,500,000
Building construction:	7,500,000 – Estimate received in July 2011
Type 1 engine:	615,000 – Fully funded in Fund 3652
Type 3 engine:	400,000 – Partially funded in Fund 3652
Total:	\$ 12,015,000