

## MONTECITO FIRE PROTECTION DISTRICT

### Agenda for the Regular Meeting of the Board of Directors

March 22, 2021 at 2:00 p.m.

The Regular meeting will be held via teleconference connection as permitted under the Governor's Executive Order N-29-20, dated March 17, 2020 due to concerns of COVID-19 ("Executive Order").

Members of the public will be able to observe the Regular meeting and provide public comments via Zoom: <https://zoom.us/j/97294741585>, or by calling 1-669-900-6833, meeting ID: 972 9474 1585. Any member of the public who would like to provide public input on an item listed on the agenda may utilize the "Raise Hand" feature through the Zoom App or enter "\*9" if participating by telephone only. The host will be notified and you will be recognized to speak on the agenda item in the order such requests are received by the District.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Board 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 allotted for this discussion.)
2. Receive presentation from Craig Fechter of Fechter & Company regarding the Annual Financial Report for Fiscal Year Ended June 30, 2020. (Strategic Plan Goal 9.1)
  - a. Consider recommendation for approval of the report.
3. That the Board of Directors direct the Fire Chief to complete and return the LAFCO Municipal Service Review Survey and Questionnaire no later than May 7, 2021. (Strategic Plan Goal 4)
  - a. Staff report presented by Fire Chief Taylor.
  - b. Presentation from Mike Prater, Executive Officer of the Santa Barbara LAFCO.
4. Receive Fire Prevention Bureau Overview and Update from Fire Marshal Briner. (Strategic Plan Goal 2)
5. Report from the Finance Committee. (Strategic Plan Goal 9.1)
  - a. Consider recommendation to approve the GASB 75 Actuarial Valuation Report of the retiree health insurance program as of June 30, 2020 prepared by DFA, LLC.

- b. Consider recommendation to approve January and February 2021 financial statements.
  - c. Review PARS Post-Employment Benefits Trust statement for January 2021.
6. Approval of Minutes of the February 22, 2021 Regular Meeting.
  7. Fire Chief's report.
  8. Board of Director's report.
  9. Suggestions from Directors for items other than regular agenda items to be included for the April 26, 2021 Regular Board meeting.

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950 and the Executive Order. The date of the posting is March 18, 2021.



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Kevin Taylor, Fire Chief

# Agenda

## Item #2





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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** Kevin Taylor, Fire Chief *KT*  
**Prepared by:** Araceli Nahas, Accountant *AN*  
**Date:** March 22, 2021  
**Topic:** Audited Financial Statements for June 30, 2020

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### Summary

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The following report provides a brief description of the various sections included in the District's audited financial statements for June 30, 2020.

### Discussion

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The District engaged with independent audit firm, Fechter & Company ("Fechter"), to perform an annual audit and issue financial statements. Firm partner, Craig Fechter, will provide a thorough review of the financials during the Zoom meeting.

### Management Report for the Year Ended June 30, 2020

This report consists of required communications for the Board of Directors. If deemed necessary, Fechter would also include comments on internal control weaknesses and suggestions for improvements, but there were no findings to that effect during this audit.

### Annual Financial Report for the Year Ended June 30, 2020

### **Independent Auditor's Report (Pg. 1)**

In this report, Fechter communicates Management's responsibility for the financial statements, the Auditor's responsibility, and the audit process. In the last paragraph, Fechter renders an opinion they have concluded that the financial statements present fairly and according to generally accepted accounting principles.

### **Management's Discussion and Analysis (Pg. 3-9)**

The Management's Discussion and Analysis ("MD&A") section of the report is produced internally by Chief Taylor and Araceli. Fechter reviews the MD&A for accuracy, but the information is not part of the audit testing.

### **Balance Sheet (Pg. 10-11) and Statement of Activities (Pg. 12-13)**

The starting figures for the financial statements are derived from the District's FIN accounting system and required journal entries are reflected in the "Adjustments" column to ensure that the final reporting numbers follow Generally Accepted Accounting Principles ("GAAP") and statements issued by the Governmental Accounting Standards Board ("GASB"). Fechter and Araceli review all adjustments prior to posting.

### **Notes to the Financial Statements and Required Supplementary Information (Pg. 14-36)**

The notes are required to accompany the financial statements and provide details on significant financial transactions and adjustments.

### **Conclusion**

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Staff recommends that the Board accept and file the Annual Financial Report for June 30, 2020 as recommended by the Finance Committee.

### **Attachments**

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1. Management Report for the Year Ended June 30, 2020
2. Annual Financial Report for the Year Ended June 30, 2020

### **Strategic Plan Reference**

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Strategic Plan Goal #9, Ensure Financial Accountability & Transparency

**MONTECITO  
FIRE PROTECTION DISTRICT  
MANAGEMENT REPORT  
FOR THE YEAR ENDED JUNE 30, 2020**

**MONTECITO FIRE PROTECTION DISTRICT**

Management Report  
For the Year Ended June 30, 2020

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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, 2020, 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 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".

Sacramento, California  
March 8, 2021

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

As stated in our engagement letter, 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.

- 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 required 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.

The District’s risk assessment process is an extremely important activity the board and management should undertake. Every organization, public or private, faces business risks on a day to day basis. Identifying those risks and then acting on them in a timely manner may prevent future problems from becoming completely unmanageable.

Management should consistently attempt to identify risks that exist and then present those risks to the board for action. It is impossible for us to identify every potential risk that exists but either way; it is a responsibility of management and the board to proactively identify risks that could adversely affect the District's operations.

*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.

*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
- Actuarial study to determine the net pension liability

## **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
- Posting of all GASB 68 and GASB 75 entries on behalf of the District

## **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**

**ANNUAL FINANCIAL REPORT  
WITH  
INDEPENDENT AUDITOR'S REPORT THEREON**

**JUNE 30, 2020**

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## **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 and each major fund of the Montecito Fire Protection District (the District) as of and for the year ended June 30, 2020, 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.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Montecito Fire Protection District as of June 30, 2020, 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.



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

## **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, budgetary comparison, and pension information on pages 4-10 and 34-37, 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



Sacramento, California  
March 8, 2021

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)**

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, 2020. 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 provide 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.

### 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**

|                               | 2020                 | 2019                 | Dollar<br>Change    | Percent<br>Change |
|-------------------------------|----------------------|----------------------|---------------------|-------------------|
| <b>Assets:</b>                |                      |                      |                     |                   |
| Current and other assets      | \$ 31,886,168        | \$ 33,989,378        | \$ (2,103,210)      | -6.19%            |
| Capital assets                | 11,032,262           | 9,152,963            | 1,879,299           | 20.53%            |
| Total assets                  | <u>\$ 42,918,430</u> | <u>\$ 43,142,341</u> | <u>\$ (223,911)</u> | -0.52%            |
| <b>Liabilities:</b>           |                      |                      |                     |                   |
| Current and other liabilities | \$ 5,514,185         | \$ 8,634,659         | \$ (3,120,474)      | -36.14%           |
| Long-term liabilities         | <u>26,653,362</u>    | <u>25,210,674</u>    | <u>1,442,688</u>    | 5.72%             |
| Total liabilities             | <u>32,167,547</u>    | <u>33,845,333</u>    | <u>(1,677,786)</u>  | -4.96%            |
| <b>Net Position:</b>          |                      |                      |                     |                   |
| Invested in capital assets    | 11,032,262           | 9,152,963            | 1,879,299           | 20.53%            |
| Unrestricted                  | <u>(281,379)</u>     | <u>144,045</u>       | <u>(425,424)</u>    | -295.34%          |
| Total net position            | <u>\$ 10,750,883</u> | <u>\$ 9,297,008</u>  | <u>\$ 1,453,875</u> | 15.64%            |

Total assets decreased by \$223,911, or -.52%, when compared to the prior year. The change in current and other assets is primarily a result of a decrease to cash and investments, and deposits of \$1.2 million each, along with a net increase in capital assets of \$1.8 million.

Total liabilities decreased by \$1,677,786, or -4.96%. The change in current liabilities is primarily a result of a decrease to accounts payable of \$3.7 million and an increase in the deferred inflows of resources of \$550,000 for pension and OPEB. The increase to long-term liabilities is a result of pension and OPEB liability increases of \$1,860,000. The pension and OPEB liabilities are based on separate actuarial reports.

Net position over time is a useful indicator of a government's financial position. For Montecito Fire Protection District, assets exceed liabilities by \$10,750,883 at the close of the current fiscal year. The increase of \$1,453,875, 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).

**Table 2 – Montecito Fire Protection District Change in Net Position**

|                          | 2020                 | 2019                | Dollar<br>Change    | Percent<br>Change |
|--------------------------|----------------------|---------------------|---------------------|-------------------|
| <b>Revenues:</b>         |                      |                     |                     |                   |
| Property taxes           | \$ 18,024,039        | \$ 17,130,784       | \$ 893,255          | 5.21%             |
| Investment income        | 366,175              | 555,004             | (188,829)           | -34.02%           |
| Rental income            | 12,900               | 6,450               | 6,450               | 100.00%           |
| Intergovernmental        | 1,022,095            | 8,462,837           | (7,440,742)         | -87.92%           |
| Miscellaneous            | 1,452,736            | 653,764             | 798,972             | 122.21%           |
| Total revenues           | <u>20,877,945</u>    | <u>26,808,839</u>   | <u>(5,930,894)</u>  | -22.12%           |
| <b>Expenses:</b>         |                      |                     |                     |                   |
| Salaries and benefits    | 15,813,604           | 17,879,049          | (2,065,445)         | -11.55%           |
| Services and supplies    | 2,114,206            | 5,773,877           | (3,659,671)         | -63.38%           |
| GASB 68 adjustment       | 1,900,800            | 2,945,461           | (1,044,661)         | -35.47%           |
| GASB 75 adjustment       | (877,573)            | (183,179)           | (694,394)           | 379.08%           |
| Depreciation             | 473,033              | 444,350             | 28,683              | 6.46%             |
| Total expenses           | <u>19,424,070</u>    | <u>26,859,558</u>   | <u>(7,435,488)</u>  | -27.68%           |
| Change in net position   | 1,453,875            | (50,719)            | 1,504,594           | -2966.53%         |
| Net Position – Beginning | <u>9,297,008</u>     | <u>9,347,727</u>    | <u>(50,719)</u>     | -0.54%            |
| Net Position – Ending    | <u>\$ 10,750,883</u> | <u>\$ 9,297,008</u> | <u>\$ 1,453,875</u> | 15.64%            |

The District's total revenues decreased by \$5,930,894, or -22.12%, in the current fiscal year. The total decrease is primarily attributed to the following factors:

- Intergovernmental revenue decreased significantly because in the prior year, the District collected disaster recovery funds of \$6.5 million as a result of the damage caused by the Thomas Fire (December 2017) and Debris Flow (January 2018). State and federal disaster declarations allowed the District to recuperate a majority of the emergency costs incurred during the events.

The District's total expenses decreased by \$7,435,488, or 27.68%, in the current fiscal year. The total decrease is primarily attributed to the following factors:

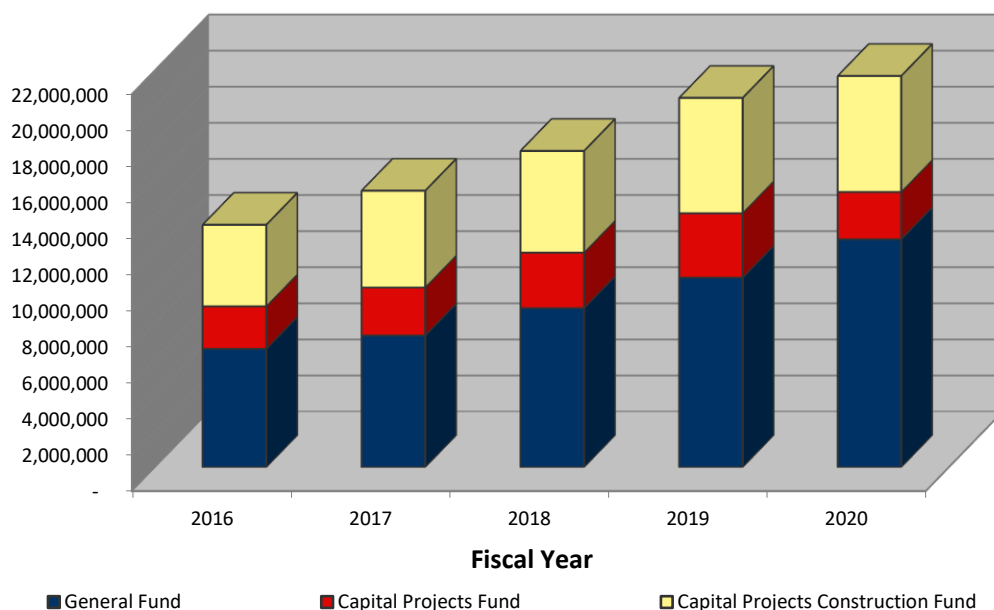
- Under salaries and benefits, pension supplemental contributions were \$2.2 million less than the prior year.

- Under services and supplies, the District paid Cal Fire \$3.9 million for firefighting efforts in our jurisdiction as part of the Thomas Fire cost apportionment agreement in the prior year.
- Under GASB 68 and 75 adjustments, net decreases of \$1.7 million in expenses were calculated using independent actuarial reports for pension and OPEB plans.

**Analysis of Fund Balances of Individual Funds**

The chart below displays the fiscal year end (2016 to 2020) fund balances for the District’s General Fund (annual operational account), Capital Projects Fund (equipment pre-funding account), and Capital Projects Construction Fund (land and building account).

**Fund Balances – 5 Year Trend**



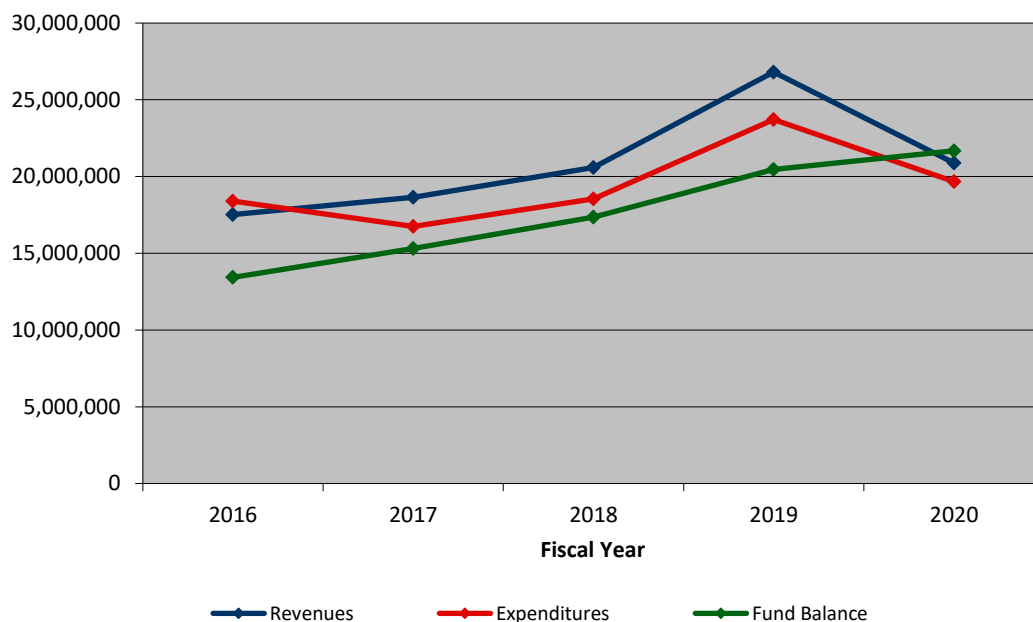
Total fund balance has increased steadily from fiscal year 2016 to 2020. The General Fund balance includes \$6,878,000 in Board-approved reserves: catastrophic and economic uncertainties, and an additional \$1,000,000 in a committed funds to be used for supplemental pension contributions in fiscal year 2021.

### 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. Revenue has exceeded expenditures and fund balance has steadily increased since fiscal year 2016.

Over the last five years, revenue has steadily increased from \$17.5 million in 2016 to a peak of \$26.8 million in 2019, then down to \$20.8 million in 2020. Total combined expenditures have also seen in upward trend since 2016, with a peak of \$23.7 million in 2019, then down to \$21.7 million in 2020. The peaks in 2019 are due to one-time revenues and expenses resulting from the Thomas Fire and 1-9 Debris Flow.

**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 2019-20 fiscal year operating budget in September of 2019 on a modified accrual basis. As adopted for the General Fund, budgeted revenues totaled \$20,914,000, while projected expenditures totaled \$20,701,400. Operating transfers to the Capital Projects Fund were \$440,000.

The District formally amended its originally adopted budget in June of 2020. As amended for the General Fund, revised budgeted revenues decreased by \$342,000 to \$20,572,000, projected expenditures decreased by \$1,575,000 to \$19,126,400, and operating transfers remained unchanged.

Actual revenues for the year were \$127,864 more than budgeted and actual expenditures were \$993,383 lower than the final amended budget on a modified accrual basis. Refer to the required supplementary information on page 35 for the Budgetary Comparison Schedule.

### **Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2020, amounted to \$11,032,262 (net of accumulated depreciation). This investment in capital assets includes land, 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**

|                                | 2020                 | 2019                | Dollar<br>Change    | Percent<br>Change |
|--------------------------------|----------------------|---------------------|---------------------|-------------------|
| Land                           | \$ 2,577,530         | \$ 2,577,530        | \$ -                | 0.00%             |
| Construction in progress       | 609,563              | 529,436             | 80,127              | 15.13%            |
| Structures & improvements      | 7,841,087            | 7,254,712           | 586,375             | 8.08%             |
| Equipment                      | 6,449,481            | 5,074,349           | 1,375,132           | 27.10%            |
| Total cost                     | <u>17,477,661</u>    | <u>15,436,027</u>   | <u>2,041,634</u>    | <u>13.23%</u>     |
| Less: accumulated depreciation | <u>(6,445,399)</u>   | <u>(6,283,064)</u>  | <u>(162,335)</u>    | <u>2.58%</u>      |
| Total capital assets - net     | <u>\$ 11,032,262</u> | <u>\$ 9,152,963</u> | <u>\$ 1,879,299</u> | <u>20.53%</u>     |

Significant capital asset activity during fiscal year 2019-20 includes the following:

- The District's building improvements included a roof replacement to the Headquarters/Station 1 building, new vehicle exhaust systems to both stations, and a generator replacement for power back-up at Station 1. The building improvement projects totaled \$586,000.
- The District also placed into service two new engines and three staff vehicles, totaling \$1.4 million.
- The District recognized \$473,033 in depreciation expense.



### **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. We are committed to being open and accessible in our operations and governance. If you have any questions regarding this report or need additional financial information, please visit our website at [Montecitofire.com](http://Montecitofire.com).



**BASIC FINANCIAL STATEMENTS**

**MONTECITO FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET**  
**JUNE 30, 2020**

|  | <u>General<br/>Fund</u> | <u>Pension<br/>Obligation<br/>Fund</u> | <u>Capital<br/>Project<br/>Fund</u> | <u>Capital Project<br/>Construction<br/>Fund</u> |
|--|-------------------------|--|-------------------------------------|--|
| <b>Assets:</b>                               |                         |  |                                     |  |
| Cash and investments                         | \$ 12,453,272           | \$ 856                                 | \$ 2,630,271                        | \$ 6,406,608                                     |
| Accounts receivable                          | 529,925                 | -                                      | -                                   | -  |
| Interest receivable                          | 38,967                  | 3                                      | 6,902                               | 19,607   |
| Other assets                                 | -                       | -                                      | -                                   | -  |
| Capital assets, net                          | -                       | -                                      | -                                   | -  |
| Total Assets                                 | <u>\$ 13,022,164</u>    | <u>\$ 859</u>                          | <u>\$ 2,637,173</u>                 | <u>\$ 6,426,215</u>                              |
| <b>Deferred Outflows of Resources</b>        |                         |  |                                     |  |
| <b>Deferred Outflows of Resources - OPEB</b> |                         |  |                                     |  |
| <b>Liabilities:</b>                          |                         |  |                                     |  |
| Accounts payable                             | \$ 358,623              | \$ -                                   | \$ 18,440                           | \$ 2,175   |
| Salaries and benefits payable                | 29,424                  | -                                      | -                                   | -  |
| Long-term liabilities:                       |                         |  |                                     |  |
| Net Pension liability                        | -                       | -                                      | -                                   | -  |
| Net OPEB liability                           | -                       | -                                      | -                                   | -  |
| Compensated absences                         | -                       | -                                      | -                                   | -  |
| Total Liabilities                            | <u>388,047</u>          | <u>-</u>                               | <u>18,440</u>                       | <u>2,175</u>                                     |
| <b>Fund Balances/Net Position:</b>           |                         |  |                                     |  |
| <b>Fund Balances:</b>                        |                         |  |                                     |  |
| Nonspendable                                 | -                       | -                                      | 427,351                             | -  |
| Committed                                    | -                       | -                                      | -                                   | -  |
| Assigned                                     | 7,878,500               | -                                      | -                                   | 853  |
| Unassigned                                   | 4,755,616               | 859                                    | 2,191,382                           | 6,423,187  |
| Total Fund Balances                          | <u>12,634,116</u>       | <u>859</u>                             | <u>2,618,733</u>                    | <u>6,424,040</u>                                 |
| Total Liabilities, Fund Balances             | <u>\$ 13,022,163</u>    | <u>\$ 859</u>                          | <u>\$ 2,637,173</u>                 | <u>\$ 6,426,215</u>                              |
| <b>Deferred Inflows of Resources</b>         |                         |  |                                     |  |
| <b>Deferred Outflows of Resources - OPEB</b> |                         |  |                                     |  |
| <b>Net Position:</b>                         |                         |  |                                     |  |
| Invested in capital assets                   |                         |  |                                     |  |
| Unrestricted                                 |                         |  |                                     |  |
| Total Net Position                           |                         |  |                                     |  |

**MONTECITO FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET**  
**JUNE 30, 2020**

| <b>Total<br/>Memorandum<br/>Only</b> | <b>Adjustments</b>   | <b>Statement of<br/>Net Position</b> |  |
|--------------------------------------|----------------------|--------------------------------------|--|
| \$ 21,491,007                        | \$ -                 | \$ 21,491,007                        | <b>Assets:</b>                               |
| 529,925                              | -                    | 529,925                              | Cash and investments                         |
| 65,479                               | -                    | 65,479                               | Accounts receivable                          |
| -                                    | 45,092               | 45,092                               | Interest receivable                          |
| -                                    | 11,032,262           | 11,032,262                           | Other assets                                 |
| <u>\$ 22,086,411</u>                 | <u>\$ 11,077,354</u> | <u>\$ 33,163,765</u>                 | Capital assets, net                          |
|                                      |                      |                                      | Total Assets                                 |
| -                                    | \$ 7,707,526         | \$ 7,707,526                         | <b>Deferred Outflows of Resources</b>        |
| -                                    | 2,047,139            | 2,047,139                            | <b>Deferred Outflows of Resources - OPEB</b> |
| \$ 379,238                           | \$ -                 | \$ 379,238                           | <b>Liabilities:</b>                          |
| 29,424                               | -                    | 29,424                               | Accounts payable                             |
|                                      |                      |                                      | Salaries and benefits payable                |
| -                                    | 22,903,885           | 22,903,885                           | Long-term liabilities:                       |
| -                                    | 2,204,104            | 2,204,104                            | Net Pension liability                        |
| -                                    | 1,545,373            | 1,545,373                            | Net OPEB liability                           |
| <u>408,662</u>                       | <u>26,653,362</u>    | <u>27,062,024</u>                    | Compensated absences                         |
|                                      |                      |                                      | Total Liabilities                            |
| 427,351                              | (427,351)            | -                                    | <b>Fund Balances/Net Position:</b>           |
| -                                    | -                    | -                                    | <b>Fund Balances:</b>                        |
| 7,879,353                            | (7,879,353)          | -                                    | Nonspendable                                 |
| 13,371,044                           | (13,371,044)         | -                                    | Committed                                    |
| <u>21,677,748</u>                    | <u>(21,677,748)</u>  | <u>-</u>                             | Assigned                                     |
| <u>\$ 22,086,410</u>                 |                      |                                      | Unassigned                                   |
|                                      |                      |                                      | Total Fund Balances                          |
|                                      |                      |                                      | Total Liabilities, Fund Balances             |
|                                      | 4,396,488            | 4,396,488                            | <b>Deferred Inflows of Resources</b>         |
|                                      | <u>709,034</u>       | <u>709,034</u>                       | <b>Deferred Outflows of Resources - OPEB</b> |
|                                      | 11,032,262           | 11,032,262                           | <b>Net Position:</b>                         |
|                                      | (281,379)            | (281,379)                            | Invested in capital assets                   |
|                                      | <u>\$ 10,750,883</u> | <u>\$ 10,750,883</u>                 | Unrestricted                                 |
|                                      |                      |                                      | Total Net Position                           |

**MONTECITO FIRE PROTECTION DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

|  | <u>General<br/>Fund</u> | <u>Pension<br/>Obligation<br/>Fund</u> | <u>Capital<br/>Project<br/>Fund</u> | <u>Capital Projects<br/>Construction<br/>Fund</u> |
|--|-------------------------|--|-------------------------------------|---|
| <b>Revenues:</b>   |                         |  |                                     |   |
| Property taxes   | \$ 18,024,039           | \$ -                                   | \$ -                                | \$ -  |
| Investment income  | 193,286                 | 17                                     | 47,593                              | 125,279   |
| Rental income  | 12,900                  | -                                      | -                                   | -   |
| Intergovernmental  | 1,022,095               | -                                      | -                                   | -   |
| Proceeds from sale of assets/gain on sale                    | -                       | -                                      | 7,800                               | -   |
| Miscellaneous  | 1,447,543               | -                                      | -                                   | -   |
| Total Revenues   | <u>20,699,864</u>       | <u>17</u>                              | <u>55,393</u>                       | <u>125,279</u>                                    |
| <b>Expenditures:</b>   |                         |  |                                     |   |
| Salaries and benefits  | 15,195,081              | -                                      | -                                   | -   |
| Services and supplies  | 2,110,420               | -                                      | -                                   | 3,786   |
| Depreciation   | -                       | -                                      | -                                   | -   |
| Capital outlay   | 827,516                 | -                                      | 1,447,297                           | 80,127  |
| Total Expenditures/Expenses                                  | <u>18,133,017</u>       | <u>-</u>                               | <u>1,447,297</u>                    | <u>83,913</u>                                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | 2,566,847               | 17                                     | (1,391,904)                         | 41,366  |
| <b>Other Financing Sources (Uses):</b>                       |                         |  |                                     |   |
| Transfers in   | -                       | -                                      | 440,000                             | -   |
| Transfers out  | (440,000)               | -                                      | -                                   | -   |
| Total other financing sources (uses)                         | <u>(440,000)</u>        | <u>-</u>                               | <u>440,000</u>                      | <u>-</u>  |
| Net change in fund balances                                  | 2,126,847               | 17                                     | (951,904)                           | 41,366  |
| Change in net position                                       |                         |  |                                     |   |
| <b>Fund Balances/Net Position - Beginning</b>                | <u>10,507,269</u>       | <u>842</u>                             | <u>3,570,637</u>                    | <u>6,382,674</u>                                  |
| <b>Fund Balances/Net Position - Ending</b>                   | <u>\$ 12,634,116</u>    | <u>\$ 859</u>                          | <u>\$ 2,618,733</u>                 | <u>\$ 6,424,040</u>                               |

**MONTECITO FIRE PROTECTION DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

| <b>Total<br/>Memorandum<br/>Only</b> | <b>Adjustments</b>    | <b>Statement of<br/>Activities</b> |  |
|--------------------------------------|-----------------------|------------------------------------|--|
| \$ 18,024,039                        | \$ -                  | \$ 18,024,039                      | <b>Revenues:</b>   |
| 366,175                              | -                     | 366,175                            | Property taxes   |
| 12,900                               | -                     | 12,900                             | Investment income  |
| 1,022,095                            | -                     | 1,022,095                          | Rental income  |
| 7,800                                | (2,608)               | 5,192                              | Intergovernmental  |
| 1,447,543                            | -                     | 1,447,543                          | Proceeds from sale of assets/gain on sale                    |
| <u>20,880,553</u>                    | <u>(2,608)</u>        | <u>20,877,945</u>                  | Miscellaneous  |
|                                      |                       |                                    | Total Revenues   |
| 15,195,081                           | 1,641,750             | 16,836,831                         | <b>Expenditures:</b>   |
| 2,114,206                            | -                     | 2,114,206                          | Salaries and benefits  |
| -                                    | 473,033               | 473,033                            | Services and supplies  |
| 2,354,940                            | (2,354,940)           | -                                  | Depreciation   |
| <u>19,664,227</u>                    | <u>(240,157)</u>      | <u>19,424,070</u>                  | Capital outlay   |
|                                      |                       |                                    | Total Expenditures/Expenses                                  |
| 1,216,326                            | 237,549               | 1,453,875                          | Excess (deficiency) of revenues<br>over (under) expenditures |
| 440,000                              | (440,000)             | -                                  | <b>Other Financing Sources (Uses):</b>                       |
| (440,000)                            | 440,000               | -                                  | Transfers in   |
| <u>-</u>                             | <u>-</u>              | <u>-</u>                           | Transfers out  |
|                                      |                       |                                    | Total other financing sources (uses)                         |
| 1,216,326                            | (1,216,326)           | -                                  | Net change in fund balances                                  |
|                                      | 1,453,875             | 1,453,875                          | Change in net position                                       |
| <u>20,461,422</u>                    | <u>(11,164,414)</u>   | <u>9,297,008</u>                   | <b>Fund Balances/Net Position - Beginning</b>                |
| <u>\$ 21,677,748</u>                 | <u>\$ (9,710,539)</u> | <u>\$ 10,750,883</u>               | <b>Fund Balances/Net Position - Ending</b>                   |

**NOTES TO THE BASIC FINANCIAL STATEMENTS**



**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.

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

**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 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 uncollectible. All receivables are deemed to be collectible at June 30, 2020, and, as such, the District has no allowance for uncollectible accounts for these receivables.

**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, buildings, 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.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued****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.
- *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.
- *Restricted fund balance* – This fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- *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.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued****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.

**Prior Year Change in Accounting Principles – Other Post Employment Benefits**

During the year ended June 30, 2018, the District adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (GASB 75)*. This statement requires the Agency recognize in its financial statements the total Postemployment Benefits Other Than Pensions (OPEB) liability for the health benefits provided to retirees, less the amounts held in an irrevocable trust account.

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 75 on a prospective basis.

GASB 75 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.

**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, 2020 the District had cash on deposit with the County Treasurer in the amount of \$21,491,007.

**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.

**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, 2020, is as follows:

|  | <u>July 1, 2019</u> | <u>Additions</u>   | <u>Deletions</u>  | <u>June 30, 2020</u> |
|--|---------------------|--------------------|-------------------|----------------------|
| Capital assets, not being depreciated:       |                     |                    |                   |                      |
| Land   | \$ 2,577,530        | \$ -               | \$ -              | \$ 2,577,530         |
| Construction in progress                     | 529,436             | 80,127             | -                 | 609,563              |
| Total capital assets, not being depreciated  | <u>3,106,966</u>    | <u>80,127</u>      | <u>-</u>          | <u>3,187,093</u>     |
| Capital assets, being depreciated:           |                     |                    |                   |                      |
| Structures and improvements                  | 7,254,712           | 586,375            | -                 | 7,841,087            |
| Equipment                                    | 5,071,808           | 1,688,438          | (310,765)         | 6,449,481            |
| Total capital assets, being depreciated      | <u>12,326,520</u>   | <u>2,274,813</u>   | <u>(310,765)</u>  | <u>14,290,568</u>    |
| Less accumulated depreciation for:           |                     |                    |                   |                      |
| Structures and improvements                  | (3,017,974)         | (183,322)          | -                 | (3,201,296)          |
| Equipment                                    | (3,262,549)         | (289,711)          | 308,157           | (3,244,103)          |
| Total accumulated depreciation               | <u>(6,280,523)</u>  | <u>(473,033)</u>   | <u>308,157</u>    | <u>(6,445,399)</u>   |
| Total capital assets, being depreciated, net | <u>6,045,997</u>    | <u>1,801,780</u>   | <u>(2,608)</u>    | <u>7,845,169</u>     |
| Total capital assets, net                    | <u>\$ 9,152,963</u> | <u>\$1,881,907</u> | <u>\$ (2,608)</u> | <u>\$ 11,032,262</u> |

Depreciation expense amounted to \$473,033 for the fiscal year ended June 30, 2020.

**NOTE 4: LONG-TERM LIABILITIES**

Changes to the District's long-term liabilities for the year ended June 30, 2020, are as follows:

|                       | <u>July 1, 2019</u>  | <u>Additions</u>    | <u>Deletions</u>  | <u>June 30, 2020</u> |
|-----------------------|----------------------|---------------------|-------------------|----------------------|
| Compensated absences  | \$ 1,548,213         | \$ -                | \$ (2,840)        | \$ 1,545,373         |
| Net pension liability | 21,248,084           | 1,655,801           | -                 | 22,903,885           |
|                       | <u>\$ 22,796,297</u> | <u>\$ 1,655,801</u> | <u>\$ (2,840)</u> | <u>\$ 24,449,258</u> |

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



**NOTE 5: INTERFUND TRANSFERS**

Interfund transfers in the District's fund financial statements made during the year ended June 30, 2020, are as follows:

| Funds            | Inter-Fund        |                   |
|------------------|-------------------|-------------------|
|                  | Transfers In      | Transfers Out     |
| Major Funds:     |                   |                   |
| General          | \$ -              | \$ 440,000        |
| Capital projects | 440,000           | -                 |
| Total            | <u>\$ 440,000</u> | <u>\$ 440,000</u> |

During the fiscal year ended June 30, 2020, the District transferred \$440,000 from the General Fund to the capital outlay funds to finance fixed asset purchases.

**NOTE 6: 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 \$32,345 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 Argonaut Insurance Company.

**NOTE 7: RETIREMENT PLAN****Plan Description**

The District contributes to the Public Agency portion of the California Public Employees Retirement System (CalPERS), an agent 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. Benefit provisions and all other requirements are established by State statute and District ordinance. Copies of CalPERS' annual financial report may be obtained from its Executive Office at 400 P Street, Sacramento, CA 95814.

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 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 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.

On January 1, 2013, the Public Employee Pension Reform Act of 2013 (PEPRA) became effective, which made numerous changes to public pension provisions for agencies contracting with CalPERS. A new tier level was created for new public agency employees, which includes a different retirement benefit formula as well as different employer and member contribution rates as compared to current public agency employees.

CalPERS issues a separate comprehensive annual financial report, copies of which may be obtained from the CalPERS webpage at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**NOTE 7: RETIREMENT PLAN - continued****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. 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. The employer contribution rates of annual covered payroll are as follows:

| <u>Tier</u> | <u>Safety</u> | <u>Non-Safety</u> |
|-------------|---------------|-------------------|
| Tier 1      | 21.748%       | 16.652%           |
| PEPRA       | 13.786%       | 7.070%            |

In addition, the District also makes unfunded liability payments annually to help make up for the shortfall in the pension plan. This is also actuarially determined. The following represents the unfunded liability payments made during the 2020 fiscal year:

| <u>Tier</u> | <u>Safety</u> | <u>Non-Safety</u> |
|-------------|---------------|-------------------|
| Tier 1      | \$ 1,234,551  | \$ 143,988        |
| PEPRA       | 1,641         | 325               |

**Funding Policy**

At June 30, 2020, the District reported a liability of \$22,903,885 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$4,564,099 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

**NOTE 7: RETIREMENT PLAN – continued****Actuarial Assumptions**

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions; total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees:

- Discount Rate/Rate of Return – 7.15%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service
- COLA Increases – up to 2.75%
- Post-Retirement Mortality – Derived using CalPERS’ Membership Data for all Funds

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2018. The long-term expected rate of return on pension plan investments (7.15%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class         | Target Allocations | Real Return Years 1-10 | Real Return Years 11+ |
|---------------------|--------------------|------------------------|-----------------------|
| Global Equity       | 50.00              | 4.80%                  | 5.98%                 |
| Global Fixed Income | 28.00              | 1.00%                  | 2.62%                 |
| Inflation Sensitive | 0                  | .77%                   | 1.81%                 |
| Private Equity      | 8.00               | 6.30%                  | 7.23%                 |
| Real Estate         | 13.00              | 3.75%                  | 4.93%                 |
| Liquidity           | 1.0                | 0                      | (.92)%                |

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund’s fiduciary net position was projected to be available

**NOTE 7: RETIREMENT PLAN - continued****Actuarial Assumptions - (continued)**

to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) than the current rate:

|  | 1% Decrease<br>6.15% | Discount Rate<br>7.15% | 1% Increase<br>8.15% |
|--|----------------------|------------------------|----------------------|
| District's proportionate share of<br>the net pension liability | \$ 36,659,211        | \$ 22,903,885          | \$ 11,618,791        |

Detailed information about the pension fund's fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report, which may be obtained by contacting CalPERS.

**NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (OPEB)****Plan Description and Funding Policy**

The District provides retiree healthcare benefits for employees who retire with CalPERS pension benefits immediately upon termination of employment from the District. The District contracts with CalPERS 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 CalPERS 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 \$2,725 per month for 2020, and 100% of the premiums for retiree dental and vision coverage. CalPERS issues a separate comprehensive annual financial report, copies of which may be obtained from the CalPERS webpage at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued****Plan Description and Funding Policy - (continued)**

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.

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 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.

**Employees Covered by Benefit Terms**

At the OPEB liability measurement date of June 30, 2019, the following employees were covered by the benefit terms:

- Retired employees – 49
- Active employees – 45

**Total OPEB liability**

The District's total OPEB liability was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                    |                |
|--------------------|----------------|
| Inflation          | 3.00%          |
| Salary increases   | 4.00%          |
| Medical cost trend | 5-6% increases |
| Discount rate      | 6.5%           |

**NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued**

|                                  | <u>2020</u>         |
|----------------------------------|---------------------|
| Total OPEB liability - 6/30/2019 | \$ 2,414,377        |
| Service cost                     | 427,392             |
| Interest                         | 879,400             |
| Expected return on plan assets   | (687,583)           |
| Less benefit paid                | (886,355)           |
| Administrative costs             | 56,873              |
| Total OPEB liability - 6/30/2020 | <u>\$ 2,204,104</u> |

**Sensitivity of the District's Net OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

|                                    | <u>1% Decrease</u> | <u>Discount Rate</u> | <u>1% Increase</u> |
|------------------------------------|--------------------|----------------------|--------------------|
|                                    | 5.5%               | 6.5%                 | 7.5%               |
| District's net OPEB plan liability | \$ 3,817,919       | \$ 2,204,104         | \$ 850,099         |

**Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost-trend rate that is 1 percentage point lower or 1 percentage point higher than the healthcare cost-trend rate:

|                                    | <u>1% Decrease</u> | <u>Current Trend</u> | <u>1% Increase</u> |
|------------------------------------|--------------------|----------------------|--------------------|
|                                    |                    | Rate                 |                    |
| District's net OPEB plan liability | \$ 680,196         | \$ 2,204,104         | \$ 3,862,921       |

**OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2020 the District recognized OPEB expense of \$621,363. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions.

**NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued****OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - (continued)**

At June 30, 2020, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

|   | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|---|---|--|
| Net differences between expected<br>and actual experience | \$ 1,095,704                              | \$ -                                     |
| Change in assumptions                                     | -   | 453,196                                  |
| Net differences between<br>project and actual earnings    | 73,862                                    | 255,838                                  |
| Contributions subsequent to<br>measurement date           | <u>877,573</u>                            | <u>-</u>                                 |
|   | <u>\$ 2,047,139</u>                       | <u>\$ 709,034</u>                        |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u>     |
|-----------------------------|-------------------|
| 2021                        | \$ 136,232        |
| 2022                        | 136,232           |
| 2023                        | 169,604           |
| 2024                        | <u>18,464</u>     |
| Total                       | <u>\$ 460,532</u> |

**NOTE 9: WORKFORCE HOUSING**

The District had a Housing Committee that researched 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 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.

In January of 2018, one property was destroyed and two were severely damaged rendering them uninhabitable. Since then, one property was repaired and was occupied by an employee of the District. The other two properties are in the repair and rebuilding phase.



**NOTE 10: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

Pursuant to GASB Statement No. 63, the District recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the District that is applicable to a future reporting period. The District has one item that is reportable on the Government-Wide Statement of Net Position as Deferred Outflows of Resources which is related to pensions that are the CalPERS premiums for the 2020 fiscal year which will be recognized in a subsequent reporting period. The total for this is \$2,663,298.

The District is also reporting deferred outflows of resources relating to differences between projected and actual investment earnings, change in employer proportions and differences between the employer's contributions and their proportionate share of contributions. The total of these amounts at year-end were \$5,044,225 and they will be amortized over a 3.8 year period.

The District also recognized deferral inflows of resources in the government-wide financial statements. These are related to differences between expected and actual experience, changes of assumptions, and differences between employers and the District's proportionate share of contributions. This amount totaled \$4,394,575 and will be amortized over a 3.8 year period.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u>     |
|-----------------------------|-------------------|
| 2021                        | \$ 848,355        |
| 2022                        | (443,560)         |
| 2023                        | 181,571           |
| 2024                        | 63,284            |
| Total                       | <u>\$ 649,650</u> |

**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:<br>Capital assets used in Governmental Activities are not financial resources and, therefore; are not reported in the funds.  | \$ 11,032,262          |
| Certain long-term assets, such as deferred outflows of resources, create long-term assets.   | 9,754,665              |
| Long-term liabilities, including compensated absences are not due and payable in the current period and, therefore; are not reported in the funds.   | (1,545,373)            |
| Other long-term liabilities, such as the net pension liability and deferred inflows of resources, are not due and payable in the current period and, therefore; are not reported in the funds.   | <u>(30,213,511)</u>    |
| Combined Adjustment  | <u>\$ (10,971,957)</u> |
| Amounts reported for governmental activities in the Statement of Activities 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, plus gain on disposal. | \$ 1,884,515           |
| Changes in the compensated absences, net pension liability, and OPEB liabilities are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.   | <u>(1,641,750)</u>     |
| Combined Adjustment  | <u>\$ 242,765</u>      |

**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.

**NOTE 13: SUBSEQUENT EVENTS**

Subsequent events have been reviewed through December 31, 2020, the date the financial statements were available to be issued. In January 2020, the virus SARS-CoV-2 was transmitted to the United States from overseas sources. This virus, responsible for the Coronavirus disease COVID-19, has proven to be extremely virulent with transmission rates as yet unknown. The economic impact on the State of California and the County of Santa Barbara as yet has not been determined and, therefore, any potential impact on the District is not yet known.

**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

**MONTECITO FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (Unaudited)  
FOR THE YEAR ENDED JUNE 30, 2020**

|                                      | <u>Budgeted Amounts</u> |                     | <u>Actual</u>        | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------|-------------------------|---------------------|----------------------|---|
|                                      | <u>Original</u>         | <u>Final</u>        |                      | <u>Actual</u>   |
| <b>Revenues</b>                      |                         |                     |                      |   |
| Property taxes                       | \$ 17,896,000           | \$ 17,896,000       | \$ 18,024,039        | \$ 128,039  |
| Investment income                    | 180,000                 | 180,000             | 193,286              | 13,286  |
| Rental income                        | 20,000                  | 20,000              | 12,900               | (7,100)   |
| Intergovernmental                    | 2,473,000               | 829,500             | 1,022,095            | 192,595   |
| Miscellaneous                        | 345,000                 | 1,646,500           | 1,447,543            | (198,957)   |
| Total revenues                       | <u>20,914,000</u>       | <u>20,572,000</u>   | <u>20,699,864</u>    | <u>127,864</u>  |
| <b>Expenditures</b>                  |                         |                     |                      |   |
| Salaries and benefits                | 17,661,400              | 16,161,400          | 15,195,081           | 966,319   |
| Services and supplies                | 2,272,500               | 2,122,500           | 2,110,420            | 12,080  |
| Capital outlay                       | 767,500                 | 842,500             | 827,516              | 14,984  |
| Total expenditures                   | <u>20,701,400</u>       | <u>19,126,400</u>   | <u>18,133,017</u>    | <u>993,383</u>  |
| Excess of revenues over expenditures |                         |                     |                      |   |
| Other Financing Uses:                |                         |                     |                      |   |
| Transfers out (net)                  | <u>(440,000)</u>        | <u>(440,000)</u>    | <u>(440,000)</u>     | <u>-</u>  |
| Total other financing uses           | <u>(440,000)</u>        | <u>(440,000)</u>    | <u>(440,000)</u>     | <u>-</u>  |
| Net changes in fund balances         | <u>\$ (227,400)</u>     | <u>\$ 1,005,600</u> | <u>2,126,847</u>     |   |
| Fund balances - Beginning            |                         |                     | <u>10,507,269</u>    |   |
| Fund balances - Ending               |                         |                     | <u>\$ 12,634,116</u> |   |

**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 June of 2020.

|   | <u>2020</u>         | <u>2019</u>         | <u>2018</u>         |
|---|---------------------|---------------------|---------------------|
| Total OPEB liability - beginning  | \$ 2,414,377        | \$ 1,601,486        | \$ 2,052,103        |
| Service cost  | 427,392             | 472,727             | 644,394             |
| Interest  | 879,400             | 753,337             | 712,627             |
| Expected return on plan assets  | (687,583)           | (794,397)           | (1,175,914)         |
| Experience differences  | -                   | 405,816             | -                   |
| Changes in assumptions  | -                   | (167,851)           | -                   |
| Benefit paid  | (886,355)           | -                   | -                   |
| Change in deferred outflows and inflows                                 | -                   | 195,809             | (682,741)           |
| Administrative costs  | 56,873              | (52,550)            | (51,017)            |
| Total OPEB liability - ending   | <u>\$ 2,204,104</u> | <u>\$ 2,414,377</u> | <u>\$ 1,499,452</u> |
| <br>  |                     |                     |                     |
| Covered Payroll   | \$ 9,550,994        | \$ 10,410,655       | \$ 6,836,000        |
| <br>  |                     |                     |                     |
| Total OPEB liability as a percentage of covered payroll                 | 23.08%              | 23.19%              | 23.43%              |
| <br>  |                     |                     |                     |
| Plan fiduciary net position as a percentage of the total OPEB liability | 84.21%              | 82.17%              | 86.63%              |

## Last 10 Fiscal Years\*:

|   | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| District's proportion of the net pension liability  | 0.310696%      | 0.310636%      | 0.374780%      | 0.217400%      | 0.220500%      | 0.223520%      |
| District's proportionate share of the net pension liability   | \$ 13,163,696  | \$ 11,522,916  | \$ 18,462,053  | \$ 21,524,106  | \$ 21,248,085  | \$ 22,903,886  |
| District's covered employee payroll   | 6,597,160      | 6,998,926      | 6,784,400      | 6,983,314      | 7,517,960      | 7,537,293      |
| District's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 199.53%        | 164.64%        | 272.13%        | 308.22%        | 282.63%        | 303.87%        |
| Plan Fiduciary net position as a percentage of the total pension liability                                  | 81.59%         | 83.99%         | 76.68%         | 75.48%         | 77.40%         | 77.23%         |

\* Amounts presented above were determined as of 6/30.  
Additional years will be presented as they become available.

## CALPERS - Schedule of District Contributions

## Last 10 Fiscal Years\*:

|   | <u>FY 2015</u>     | <u>FY 2016</u>     | <u>FY 2017</u>   | <u>FY 2018</u>   | <u>FY 2019</u>     | <u>FY 2019</u>     |
|---|--------------------|--------------------|------------------|------------------|--------------------|--------------------|
| Actuarially determined contribution                       | \$ 1,192,280       | \$ 1,192,280       | \$ 934,063       | \$ 772,837       | \$ 2,788,692       | \$ 2,663,298       |
| Total action contribution                                 | <u>(1,192,280)</u> | <u>(1,192,280)</u> | <u>(934,063)</u> | <u>(772,837)</u> | <u>(2,788,692)</u> | <u>(2,663,298)</u> |
| Contribution deficiency (excess)                          | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>        | <u>\$ -</u>        |
| District's covered-employee payroll                       | \$ 6,597,160       | \$ 6,998,926       | \$ 6,784,400     | \$ 6,983,314     | \$ 7,517,960       | \$ 7,537,293       |
| Contributions as a percentage of covered employee payroll | 18.07%             | 17.04%             | 13.77%           | 11.07%           | 37.09%             | 35.33%             |



# Agenda

## Item #3






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## STAFF REPORT

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**To:** Board of Directors  
**From:** Kevin Taylor, Fire Chief   
**Date:** March 22, 2021  
**Topic:** Santa Barbara Local Agency Formation Commission

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### Summary

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The District was notified by the Santa Barbara Local Agency Formation Commission (LAFCO) on March 8, 2021 that they are conducting a program to update spheres of influence and municipal service review.

### Discussion

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LAFCO was established in 1963 by the Knox-Nisbet Act and modified by the Cortese/Knox Local Government Reorganization Act in 1985. The purpose of LAFCO is to rationalize growth and development through local control of the formation, expansion, and alteration of agencies within each county. The law requires that LAFCO update spheres of influence every five years. Part of this update includes a Municipal Services Review (MSR).

The MSR includes services related to fire protection, law enforcement, crime and safety, and emergency medical services. Because our organization provides some of these services directly, we are included in the MSR.

### Conclusion

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Staff recommends that the Board of Directors direct the Fire Chief to complete and return the LAFCO Municipal Service Review Survey and Questionnaire no later than May 7, 2021.

### Attachments

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1. LAFCO Letter, Survey, and Questionnaire dated March 8, 2021.
2. LAFCO Executive Officer Mike Prater Work Program Presentation.

### Strategic Plan Reference

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1. Strategic Plan Goal #4, Deliver Exceptional Emergency Service to our Community.

# LAFCO

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**Santa Barbara Local Agency Formation Commission**  
105 East Anapamu Street ♦ Santa Barbara CA 93101  
805/568-3391 ♦ FAX 805/568-2249  
www.sblafco.org ♦ lafco@sblafco.org

March 8, 2021

Kevin Taylor, Fire Chief  
Montecito FPD  
595 San Ysidro Road  
Montecito, CA. 93108  
ktaylor@montecitofire.com

## **Program to Update Spheres of Influence and Municipal Service Review**

Dear Kevin:

The law requires that Spheres of Influence be updated every five years. The Santa Barbara Local Agency Formation Commission (LAFCO) received a report from its staff regarding a proposed program and schedule to review and update Spheres of Influence for the cities and special districts in Santa Barbara County.

After receiving the report and discussing the update program on March 4, 2021, the Commission directed me to prepare a new Municipal Service Reviews (MSR) to update the Spheres of Influence. Updates will be prepared to include services related to fire protection, law enforcement, crime and safety, and emergency medical services. Since your Agency provides some of these services directly, indirectly, or by contract, I am requesting information to assist our preparation in a new Municipal Service Review and Sphere of Influence.

In this regard, please complete the attached Santa Barbara LAFCO Municipal Service Review Survey and Questionnaire (**Attachment A**). The information contained in your response will be the basis for preparing a new Municipal Service Review and either readopting the agencies existing Sphere of Influence or adding or deleting areas from the agencies Sphere of Influence.

Please provide the requested information **no later than May 7, 2021**. I am available and willing to meet with you, other members of your staff, and attend a Board meeting to discuss this matter.

Enc:

Sincerely,



Mike Prater  
Executive Officer

March 22, 2021

**LOCAL AGENCY FORMATION COMMISSION OF SANTA BARBARA COUNTY**

**Comprehensive Fire/Law Enforcement/Safety/EMS Service &  
Sphere Review (Survey Questions – Deadline is May 7, 2021)**

**\*\*Please refer to page 7 for information on how to respond to this survey\*\***

| <b>Survey Questions</b>   | <b>Agency Response</b> |
|---|------------------------|
| <p><b>A. Overview:</b></p> <ol style="list-style-type: none"> <li>1) Administrative Office Address and Mailing Address (if different)</li> <li>2) Website Address</li> <li>3) Contact Information of LAFCO Liaison (for any follow-up questions)</li> <li>4) Number of Employees related to the service review functions. Please indicate whether employees are full-time, part-time, seasonal, on-call, etc.</li> <li>5) Staffing experience and tenure to the service review functions. Please indicate # years in the industry and years with the agency.</li> <li>6) Current Board/Council Members and Term Limits. Please indicate who is the current Board Chair/President.</li> <li>7) Board/Council Members background and years on the board. Background example indicate educator, finance, etc.</li> <li>8) Current Fire/Police Chief. Please indicate the number of years serving as the current chief.</li> <li>9) Regular Board meeting date and location.</li> <li>10) Would you be able to participate in an online short survey as well or encourage further citizen participation in an online survey?</li> </ol> |                        |

**B. Boundaries:**

- 1) Does your agency desire to change its existing jurisdictional boundary? If yes, please indicate the area(s) and reason(s).
- 2) Does your agency desire to change its existing sphere of influence boundary? If yes, please indicate the area(s) and reason(s).
- 3) Does your agency plan to or currently provide services outside its existing boundaries? If yes, please indicate the area(s) and reason(s).
- 4) Are there any overlaps or duplicate services being provided by another agency within your agency's boundaries?
- 5) Have consolidation or reorganization with others been considered in the past 5 years? Would this evaluation benefit your agency?

**C. Service Provisions**

Please indicate which services your agency provides related to the service review of Fire/Law Enforcement/Safety/EMS. Examples include

- 1) Advanced Life Support (ALS)
- 2) Ambulance Transportation
- 3) Ambulance Transportation (Non-Emergency)
- 4) Basic Life Support (BLS)
- 5) Basic Rescue
- 6) Community Education
- 7) Construction Plan Check
- 8) Fire Code Enforcement
- 9) Fire Code Permitting
- 10) Fire Investigation
- 11) Fire Suppression
- 12) Haz Mat Administration
- 13) Public Awareness/Information
- 14) Technical Rescue
- 15) Vegetation Management
- 16) Water Rescue
- 17) Police/Law Enforcement
- 18) Crime and Safety investigations
- 19) Other(s)?

Please indicate whether your agency provides these services in-house or by-contract with another agency within your boundaries, and whether your agency provides a service outside your boundaries.

**D. Dispatch Services**

- 1) Does your agency provide dispatch services in-house or by contract? If by contract, please indicate which organization provides the service.
- 2) How are 911 calls fielded?
- 3) Any plans to improve or upgrade your current dispatch services? Any recent changes?
- 4) Any ideas or suggestions to improve dispatch services within your agency or countywide?

**E. Population**

- 1) Please provide population estimates for the following years: 2020, 2025, 2030, 2035, and 2040. If a population forecast is unavailable, please provide the current population amount.

Do you believe future population or housing will affect your agency's service capacity?

- 2) Is your agency aware of any disadvantage communities within or adjacent to your boundary?

**F. Training**

Please indicate whether your employees' training consist any of the following or as related to department:

- 1) Administrative
- 2) Advanced Life Support (ALS)
- 3) Auto Extrication
- 4) Basic Life Support (BLS)
- 5) Confined Space Awareness
- 6) Fire Prevention & Inspection
- 7) Hazardous Materials
- 8) Ocean Rescue
- 9) Physical Fitness
- 10) Rapid Intervention
- 11) Rescue Systems
- 12) Surf Rescue
- 13) Swiftwater Rescue
- 14) Technical Rescue (i.e. low angle rescue)
- 15) Transport
- 16) Truck Company Operations
- 17) Other(s)?

**G. Fire/Police/Sherriff Stations**

Please provide information for the following:

- 1) Number of and type of stations
- 2) Name and location of stations
- 3) Built date of stations
- 4) Current condition of stations
- 5) Staffing and hourly positions for stations
- 6) Number of volunteers within stations

Are there any plans to upgrade current stations or construct new stations?

**H. Finances**

Please provide information for the following:

- 1) Adopted Financial Statements (2017 to 2020)
- 2) Adopted/Proposed Budgets (2020 and 2021)
- 3) Capital Improvement Plans (if applicable)
- 4) Any Pension/OPEB Obligations and payments
- 5) Ending Fund Balance for 2020
- 6) Total Fund Balance/Annual Revenue for 2020
- 7) Revenue sources



**I. Inventory**

Please indicate which type of vehicles or apparatus at each station: Examples include:

- 1) Air & Light
- 2) Aircraft Rescue
- 3) Battalion
- 4) Brush Patrol
- 5) Chief Officer
- 6) Command
- 7) EMS (Medic Vehicle)
- 8) Fire Captain Vehicle
- 9) Fire Engine (Type 1)
- 10) Fire Engine (Type 3)
- 11) Fire Engine (Type 5)
- 12) Fire Engine (Type 6)
- 13) Fire Engine (Parade)
- 14) Medium Rescue
- 15) Heavy Rescue
- 16) Medic Engine
- 17) MCI Trailer
- 18) Mobile Fire Pump Testing & Training Unit
- 19) Rescue Squad (Riot, Explosive Disposal)
- 20) Truck (4x4)
- 21) Truck (Ladder, Medic, Pickup, Rescue, Tanker)
- 22) Squad Patrol Vehicle (K-9,
- 23) Motorcycle Patrol
- 24) Response Car
- 25) Unmarked Car (Decoy, Surveillance)
- 26) Truck (Training, Demonstration)
- 27) Utility (SUV, Multi-purpose)
- 28) Urban Search and Rescue (USAR)
- 29) Water Craft
- 30) Water Tank
- 31) Other(s)?

**J. Shared Services**

Please indicate whether your agency collaborates with other organizations through any of the following:

- 1) Automatic Aid Agreement
- 2) Mutual Aid Agreement
- 3) Memorandum of Understanding
- 4) Joint Power Authorities/Agreements
- 5) Other Contracts?

Please name the organizations and purpose that your agency collaborates with and provide documents, if possible. LAFCO would like to highlight these partnerships and joint efforts.

**K. Call Data**

Please indicate whether your agency addressed the following call types during FY 2015 to 2020. Also indicate how many times that call type was addressed for FY 2015-2020:

- 1) EMS (non-vehicle)
- 2) False Alarm
- 3) Good Intent Call
- 4) Haz Mat
- 5) Mutual Aid
- 6) Service Call
- 7) Special Incident
- 8) Structure Fire
- 9) Vegetation and Trash Fire
- 10) Vehicle Accident/Fire
- 11) Wildland Fire
- 12) Other(s)?
- 13) Violent Crimes
- 14) Assaults
- 15) Property Crimes

Please indicate the target and average response time for each type of call.

**L. Other Information**

Please provide the following:

- 1) Clearance rate of Crimes listed above.
- 2) ISO Rating
- 3) Does your agency have a Hazard Mitigation Program? If so, please provide a copy/link to review the document.
- 4) Does your agency have an evacuation and/or recovery plan? If so please provide a copy/link to review the document.
- 5) Which Hazard Severity Zone is your agency currently in?
- 6) How has the recent fires affected your agency?
- 7) Has climate change affected your agency?
- 8) How is your agency preparing for future service needs/demands? What strategies are used to direct growth/service demands where infrastructure is or will be available?

**L. Other Information (continued)**

- 9) Are there any new or pending laws that have affected your agency? If so, please provide information on such laws/bills.
- 10) List agencies to which your agency is required to report and for what. Do you prepare or receive annual reports or inspections?
- 11) Describe your agencies efforts regarding Public Outreach?
- 12) How are the operations of your agency routinely evaluated, and by whom? Any procedures, customer feedback, etc.?
- 13) Are there any best practices or recent success stories you would like LAFCO to highlight in the upcoming service review?
- 14) Are there any specific topics you would like LAFCO to analyze as part of the upcoming service review?

## LAFCO Staff Comments

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**Survey Responses:** If the requested information is available on the agency's website or online, please provide the hyperlink and direct us to the proper location. We understand that your time is limited, and LAFCO staff can retrieve the information if pointed in the right direction.

Thank you for participating in LAFCO's survey. Please send your responses to LAFCO no later than **Friday, May 7, 2021**. Responses can be sent by email at [lafco@sblafco.org](mailto:lafco@sblafco.org). Feel free to contact LAFCO staff if you have any questions. The LAFCO office number is 805-568-3391.

# Santa Barbara LAFCO

Work Program:

Fire/Police/Emergency/Safety  
MSR-SOI Outline & Scope

March 22, 2021

# Fire/Police/Emergency/Safety MSR-SOI

- Agencies Covered in the Review
- Comprehensive Service Review
- Proposed Outline
- Chapter 3 Agency Profile
- Next Steps
- Q and A

**MSR Document Volume**

**Community Included in Volume**

Reg. Mtg. Pg. 70

LAFCO

Santa Barbara  
Local Agency  
Formation  
Commission

**Fire/Police/Emergency/Safety**

County Service Areas of CSA 32

Community Services Districts of Isla Vista

Cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria & Solvang

County Fire

Fire Districts of Montecito & Carpinteria/Summerland

**Water/Wastewater/Stormwater**

Community Services Districts of Los Alamos, Los Olivos, Santa Ynez, Mission Hills, Vandenberg, Casmalia & Cuyama

Cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria & Solvang

County Service Areas of CSA 12

County Water Agency

County Flood Control

Water Districts of San Antonio & Cuyama Basin

Water Conservation District of Santa Maria Valley & Santa Ynez River & Imp District #1

Sanitary Districts of Carpinteria, Goleta, Goleta West & Montecito

## MSR Document Volume

## Community Included in Volume

Reg. Mtg. Pg. 71

LAFCO

Santa Barbara  
Local Agency  
Formation  
Commission

### Transportation/Parking/St Sweep & Beauty/Lighting/Transit/Airport

County Service Areas of CSA 3, 11, 31 & 41  
Community Services Districts of Vandenberg, Santa Ynez, Mission Hills, Santa Rita Hills & Isla Vista  
Cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria & Solvang  
Santa Maria Airport  
SB Metro Transit

### Parks/O.S./Library/Fac Rentals

County Service Areas of CSA 3, 4 & 5  
Community Services Districts of Isla Vista  
Cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria & Solvang  
Cachuma RCD  
Isla Vista Rec & Park

### Other Services

Cemeteries  
Community Services Districts of Isla Vista  
Cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria & Solvang  
Lompoc Valley Hospital  
SB Mosquito & Vector District  
Embarcadero Municipal

| <b>MSR Document Volume</b>          | <b>Community Included in Volume</b>  |
|-------------------------------------|--|
| <b>Fire/Police/Emergency/Safety</b> | County Service Areas of CSA 32   |
|                                     | Community Services Districts of Isla Vista   |
|                                     | Cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria & Solvang |
|                                     | County Fire  |
|                                     | Fire Districts of Montecito & Carpinteria/Summerland   |



# Fire/Police/Emergency/Safety MSR-SOI

## **Collectively Analyze 13 Agencies**

- ongoing operations
- current financial performance
- existing governance structure
- ability to provide services; and
- agency importance within the area
- Include Determination required by State Law

# Fire/Police/Emergency/Safety MSR-SOI

## Proposed Outline

- Executive Summary – Overview & Key Findings
- Chapter One - Service Review Determination
- Chapter Two - Sphere of Influence Determinations
  - for single purpose agencies
- Chapter Three – Agency Profiles
- Appendix – Acknowledgements & Relationship to other Service Reviews

# Fire/Police/Emergency/Safety MSR-SOI

## Proposed Outline

- Chapter Three – Agency Profiles
  - Operations
  - Opportunities & Challenges
  - Sphere Boundary
  - Services & Attributes
  - Finances & Governance
  - Short Community Survey (8 questions)

# Fire/Police/Emergency/Safety MSR-SOI

## Next Steps

- Sent out Survey/Questionnaire to 13 Agencies
- Response deadline May 7, 2021
- Community Survey on LAFCO Website (open)  
**[www.sblafco.org](http://www.sblafco.org)**
- Administrative Draft by September 2021
- Public Review & Comments
- Adoption by December 2021

Thank You.  
Do you have questions?



# Agenda

## Item #4





# Fire Prevention Bureau Overview & Update

March 22, 2021



MONTECITO FIRE DEPARTMENT

An Independent Fire District

# Prevention Bureau Team

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Wildland Specialist – Nic Elmquist

Wildland Specialist – Maeve Juarez

Engineer Inspector – Dana St. Oegger

Assistant Fire Marshal – Alex Broumand

Fire Marshal – Aaron Briner



Fire Prevention Bureau

# Overview

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- The eFPC process was implemented allowing for electronic submission, review, approval, and storage of Fire Protection Certificate Applications and plan submittals.
- All FEMA large projects related to the Thomas Fire and Debris Flow were closed out and the Single Audit was completed.
- Montecito Hazard Mitigation Plan Annex annual update.
- Updated Development Standards to create consistency across the local AHJ's in building code requirements and enforcement.



# Overview Cont'd

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- Created an Access & Functional Needs flyer in order to identify community members who have additional needs during a District-Wide emergency.
- The Engineer-Inspector position was reinstated in 2020.
- Completed 100% of the state-mandated occupancy inspections.
- Expanded Fulcrum - Updated the Defensible Space Survey and Weed Abatement App and now use Fulcrum for Burn Permits, Tent Permits, and Hydrant Maintenance.



# Committees

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## Internal

- Blue Card Command Cadre
- Draeger Live-Burn Cadre
- Apparatus Committee
- Equipment Committee

## External

- Fire Safe Council Board Member
- IAFC Rep on NWCG Executive Board
- SBC Subdivision/Development Review Committee
- SBC LHMP Mitigation Advisory Committee
- SBC Arson Taskforce
- SBC Traffic Engineering Committee
- Public Safety Homeless Task Force
- SBC Environmental Task Force



# Building & Development

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- Planning & Development - eFPC
- Inspections
- Code Enforcement
- Complaints
- Fire Investigation



Fire Prevention Bureau

# Planning & Development - eFPC

- Conceptual Review/Approval
- eFPC & Plan Submittal
- Site Visit
- Sprinkler Plan Review (if needed)
- Plan Review/Approval
- Condition Letter
- Inspections/Final Occupancy

SANTA BARBARA COUNTY  
FIRE PROTECTION CERTIFICATE APPLICATION (FPC)

**COMPLETE AND RETURN form to the Building Department.**  
This form must be signed by the applicant and accompanied by the required fee, one copy of the floor plan and three copies of the site plan indicating water for fire protection and project access. Application needs to be completed and certificate approved prior to issuance of building permit. The Fire Department will review the Certificate and forward the application with conditions to the Building Department and mail one copy to the property owner or applicant.

**ALL FIELDS MUST BE COMPLETED.**

1. Building permit # \_\_\_\_\_ APN \_\_\_\_\_ Date \_\_\_\_\_
2. Building site address \_\_\_\_\_ City \_\_\_\_\_
3. Applicant \_\_\_\_\_ Phone \_\_\_\_\_  
Mailing address \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ E-mail \_\_\_\_\_
4. Property owner \_\_\_\_\_ Phone \_\_\_\_\_  
Mailing address \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ E-mail \_\_\_\_\_
5. Mail FPC, condition letter and applicable standards to: Applicant  or Property Owner
6. Project description \_\_\_\_\_
7. If this project is a modification to an existing structure, provide gross square footage of the existing structure (include non-habitable space) \_\_\_\_\_  
Does existing structure have a fire sprinkler system? Yes  No
8. Gross square footage of this new construction (include non-habitable space) \_\_\_\_\_  
Total square footage of final structure \_\_\_\_\_
9. After project completion, will hazardous or flammable material be on premises?  
Yes  No  If yes, describe fully \_\_\_\_\_
10. Describe project water source for fire protection (well or district, private water, etc.) \_\_\_\_\_  
Include name and address of purveyor if applicable \_\_\_\_\_

I HEREBY CERTIFY THE ABOVE IS TRUE AND CORRECT AND THE PROJECT DESCRIBED ABOVE SHALL COMPLY WITH ALL APPLICABLE DEVELOPMENT STANDARDS AND CODES.

Applicant Name (print) \_\_\_\_\_ Applicant Signature \_\_\_\_\_

**Fire Department Completes This Section**

Approved with Fire Department Conditions.  
Project shall comply with Santa Barbara County Fire Department condition letter

No FPC required. Finance to issue refund  
Finance to issue refund \_\_\_\_\_

Date \_\_\_\_\_ Signed \_\_\_\_\_ Title \_\_\_\_\_

Comments \_\_\_\_\_

F-46 Rev 3/10/20







# FPC Statistics

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## 2020

- Reviewed 105 FPC Applications
- Issued approximately 75 condition letters
- Performed approximately 35 conceptual reviews
- 2020 average turnaround – 6.6 days

## 2019

- Reviewed 286 FPC Applications
- Issued approximately 175 condition letters
- Performed over 50 conceptual reviews
- 2019 average turnaround – 20.3 days
- 2019 last 6 mos turnaround – 12.4 days



# Wildfire Prevention Main Program Elements

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There are 3 key components of the Vegetation Management and Wildfire Prevention Program:

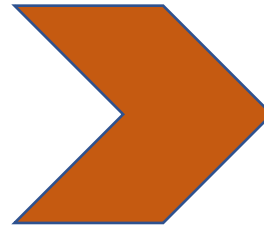
1. Wildfire Mitigation Projects
2. Planning
3. Public Education and Outreach



# Wildfire Mitigation Projects

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- Neighborhood Fire Prevention
- Neighborhood “Tag and Trim”
- Roadside Fuels Reduction
- Fuel Treatment Network
- Dead Tree Removal
- Home Hardening Assistance Program



California Climate Investments  
Prevention Grant  
\$450,000 (2021-2023)



Fire Prevention Bureau

# Wildfire Mitigation Project Statistics

- 315 tons were removed during NFP
- 14 miles of roads and trailheads weed whipped
- 35 acres TX with RX herbivory
- 8 miles of roadways tag & trimmed
- 15 acres of the FTN treated
- 30 dead trees removed
- 33 DSI's
- Implemented the HHA



**MONTECITO FIRE DEPARTMENT**  
2021 Vent Retrofit Program  
Home Hardening Assistance Grant

Newly designed vents provide excellent ventilation while trapping flames and embers BEFORE they enter the home. This new ember resistant design will keep embers OUT and reduce structural ignitions during a wildfire.

**How to Apply:**  
Complete Application Online at:  
[www.montecitofire.com](http://www.montecitofire.com)  
Selected applicants will be notified by April 12, 2021

**Examples of ember resistant vent upgrades**

|                                       |                                    |
|---------------------------------------|------------------------------------|
| <br><small>014-ember-vent.com</small> | <br><small>1-800-ember.com</small> |
| <br><small>014-ember-vent.com</small> | <br><small>1-800-ember.com</small> |

In order to be eligible for this program, parcels must meet all defensible space requirements of the Montecito Fire Code. These requirements can be found at [www.montecitofire.com/developmentstandards](http://www.montecitofire.com/developmentstandards). Developments Standard #2. Ember resistant vent information can be found at Brandguard Vents, [www.brandguardvents.com](http://www.brandguardvents.com). For more information please contact Mariee Juarez or Nic Elmquist at (805) 969-7762.



Fire Prevention Bureau

# Public Education and Outreach

- Ready! Set! Go! Mailer
- Story Map
- Weed Abatement Program
- Defensible Space Surveys
- Fire Danger Rating Signs
- Prevention Review MTO Journal



**THANK YOU MONTECITO FOR ANOTHER YEAR OF WILDFIRE PREPAREDNESS!**

The community of Montecito is recognized across the nation as a leader in community wildfire protection and the Montecito Fire Department would like to thank all of our residents for their continued contributions in preparing for wildfires. The Montecito Fire Department has partnered with district residents to prepare for approaching wildfire seasons through the Neighborhood Fire Prevention Project for almost two decades. The project focuses on reducing the density of vegetation along strategic portions of roadways and private properties. The main goal is to assist community members in increasing what is referred to as "defensible space" around infrastructure most at risk from wildfire. Creating defensible space around these areas has shown to greatly decrease the odds of sustaining damage to community values during a wildfire. Vegetation reduction is encouraged along driveways and roadways to provide safer evacuation corridors for community members. Reducing the amount of combustible material near roadways and homes provides first responders safe access and limits the fire intensity in areas they will be working during a wildfire event.

This program, which provides no-cost chipping to strategic neighborhoods to assist homeowners in maintaining defensible space is based on a "you cut, we chip" model and is often referred to as the "Neighborhood Chipping Program". Home owners are responsible for cutting and gathering vegetation from around their homes and piling it at a roadside location. The annual project starts with each property owner receiving a Neighborhood Fire Prevention Project mailer identifying the specific dates the project will be in each participating neighborhood. The mailer provides specific instructions identifying the responsibilities of the property owner, such as where to prioritize their efforts and how best to prepare their trimmings for removal. One week prior to the start of the project the Department places signs throughout the participating neighborhoods and delivers Marling roll-off dumpsters to designated locations. Signs placed next to each dumpster explain that it is provided strictly for vegetation unsuitable for the chipper such as palm fronds, succulents, vines, grasses, and leaves. The Department contracts with a local vendor, Eco Tree Works, which chips all appropriate material and then hauls the chips away from the property. By providing free on-site chipping, the Montecito Fire Department empowers community members to take concrete steps that protect their homes from wildfire.

**2020 NEIGHBORHOOD FIRE PREVENTION RESULTS**

In its 21st year, the program yielded outstanding results, surpassing the already strong participation and total volume of material collected in years past. When the Fire Prevention Bureau staff compared participation maps from previous years, they observed that wildfire mitigation activities are contagious!



Your Personal Wildfire Action Plan

**Ready!  
Set!  
Go!**



**2020 CHIPPING BY THE NUMBERS**

**Chipping Program Participants:** 320 households  
**Participation Increase:** Over 2019: 60% increase in participation and a 40% increase in the weight of vegetation removed  
**Vegetation Piles:** 900 piles  
**Service Areas:** 9 neighborhoods, all within the Very High Fire Severity Zone  
**Passes through the Community:** Chipping crews spent 340 days in each neighborhood  
**Project Duration:** The program ran for ten weeks beginning on March 2nd and ending on July 2nd  
**Results:** Reduction of 315 tons of woody biomass were chipped and 55 tons of vegetation were removed through the roll-off dumpsters



**NEIGHBORHOOD FIRE PREVENTION PROJECTS MOVING FORWARD**

The chipping program has been funded by the Montecito Fire Department's annual Wildland Fire Prevention budget with the exception of a grant received in 2012. The Department recently received notice that the Neighborhood Fire Prevention Project was selected to receive three years of funding through the California Climate Investments Fire Prevention Grant Program. The state grant aims to invest funds in projects that reduce risk of wildland fires to habitable structures and communities, while maximizing carbon sequestration in healthy wildland habitats. The Department was successful in receiving the grant funding due, in large part, to the tremendous community support for the Neighborhood Fire Prevention Project. Currently, this program is only for "selected neighborhoods within the Very High Fire Severity Zones. The Department will utilize the supplemental funding to continue to expand the project into additional neighborhoods in 2021. If you wish to have a chipping day for your neighborhood, please contact one of the Wildland Fire Specialists, Nic Elmquist or Maeve Juarez at (805) 969-1762.

The Montecito Fire Department would like to extend our gratitude to all participants who made the 2020 Neighborhood Fire Prevention Project a great success! Our partnership is helping create a more fire adaptive Montecito while continuing to increase the resiliency of our adjacent wildland landscapes. In our continuing effort to prevent wildfires, we would like to remind you that fireworks are never allowed within the district.

For more information regarding wildfire preparedness and/or to provide comments on the project, please visit <http://www.montecitofire.com>.



**Fire Prevention Bureau**



# Planning

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Continue to learn and incorporate new science as we adapt our management to changing conditions

- Community Emergency Evacuation Analysis
- 10-year Vegetation Management Plan
- District Monitoring Plots – Partnerships with UCSB and Westmont



Fire Prevention Bureau



# Questions?



MONTECITO FIRE DEPARTMENT

An Independent Fire District





# Agenda

## Item #5



# Attachment

# A





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## STAFF REPORT

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**To:** Montecito Fire Protection District Board of Directors  
**From:** Kevin Taylor, Fire Chief *KT*  
**Prepared by:** Araceli Nahas, Accountant *AN*  
**Date:** March 22, 2021  
**Topic:** GASB 75 Actuarial Valuation Report as of June 30, 2020

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### Summary

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The Montecito Fire Protection District offers its employees and retirees a post-retirement health care benefit that is administered by CalPERS. Every two years, an actuarial valuation report is required to detail the liability associated with the post-retirement benefit. The District engaged DFA, LLC (DFA) to prepare an actuarial valuation report as of June 30, 2020. The report meets the requirements set forth by the Governmental Accounting Standards Board, Statement No. 75 (GASB 75), which requires disclosure of Other Post-Employment Benefits (OPEB).

The District's Net OPEB Liability as of June 30, 2020 is \$3,521,734, resulting in a plan funded status of 78%.

### Background

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To perform the June 30, 2020 valuation report, Staff provided the actuaries with the following information for the period of July 1, 2019 to June 30, 2020:

- Census data for active employees and retirees
- Insurance premiums and enrollment data
- PARS Trust statements and investment allocation

The detailed valuation data and actuarial assumptions start on page 15 of the report.

### Discussion

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The Total OPEB Liability as of June 30, 2020 is \$15,923,820, an increase of 18% from the July 1, 2018 valuation of \$13,538,041. A summary of the factors affecting the change is provided on page 5 of the report.

The Total OPEB Liability is offset by the assets held in the District's irrevocable trust set up for pre-funding retiree healthcare benefits. In October of 2009, the Board of Directors established the PARS OPEB Trust account. Since then, the account balance has increased significantly from \$650,000 (the initial contribution) to over \$13.5 million in assets. For purposes of this report, the

total Plan Assets on June 30, 2020 were \$12,402,086, resulting in a Net OPEB Liability of \$3,521,734.

The table on page 7 of the report details the plan's funded status as of June 30, 2020, along with a sensitivity analysis showing how the OPEB liability would change if there were +1/-1% change to the discount rate, or healthcare cost trend rates.

### Funding Progress

The following chart highlights the District's OPEB funding progress by comparing the data from the last four valuation reports.

|                                    | <b>6/30/13</b>   | <b>6/30/16</b>   | <b>6/30/18</b>   | <b>6/30/20</b>   |
|------------------------------------|------------------|------------------|------------------|------------------|
| <b>A. Total OPEB Liability</b>     | 10,082,480       | 11,299,488       | 13,538,041       | 15,923,820       |
| <b>B. Plan Assets</b>              | 2,746,320        | 9,247,387        | 11,123,664       | 12,402,086       |
| <b>C. Net OPEB Liability (A-B)</b> | <b>7,336,160</b> | <b>2,052,101</b> | <b>2,414,377</b> | <b>3,521,734</b> |
| <b>Plan Funded Status (B/A)</b>    | <b>27.2%</b>     | <b>81.8%</b>     | <b>82.2%</b>     | <b>77.9%</b>     |

It is important to note that the discount rate decreased to 5.5% in this valuation report to reflect the change to the PARS Moderately Conservative Investment Strategy that went into effect December 2019. The prior three valuations used a 6.5% discount rate which was reflective of the PARS Balanced Investment Strategy expected returns.

### Conclusion

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Staff recommends that the Board accept and file the GASB 75 Actuarial Valuation Report as of June 30, 2020 as recommended by the Finance Committee.

### Attachments

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1. GASB 75 Valuation Report

### Strategic Plan Reference

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Strategic Plan Goal #9, Ensure Financial Accountability & Transparency



February 15, 2021

Mr. Kevin Taylor  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Road  
Santa Barbara, CA 93108

Re: Montecito Fire Protection District ("District") GASB 75 Valuation

Dear Mr. Taylor:

This report sets forth the results of our GASB 75 actuarial valuation of the District's retiree health insurance program as of June 30, 2020.

In June 2004, the Governmental Accounting Standards Board (GASB) issued its accrual accounting standards for retiree healthcare benefits, GASB 43 and GASB 45. GASB 43/45 require public employers such as the District to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and the trust, if any, set aside to pre-fund these liabilities. In June 2015, GASB released new accounting standards for postretirement benefit programs, GASB 74 and GASB 75, which replace GASB 43 and GASB 45, respectively.

The District selected DFA, LLC (DFA) to perform an actuarial valuation of the retiree health insurance program as of June 30, 2020. This report may be compared with the valuation performed by DFA as of July 1, 2018, to see how the liabilities have changed since the last valuation.

### **Basis for Actuarial Valuation**

To perform the valuation, we relied on the following information provided by the District:

- Census data for active employees and retirees
- Claims, premium, expense, and enrollment data
- Copies of relevant sections of healthcare documents, and
- (If applicable) trust statements prepared by the trustee

We also made certain assumptions regarding rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. Our assumptions are based on a standard set of assumptions used for similar valuations, modified as appropriate for the District.

A complete description of the actuarial assumptions used in the valuation is set forth in the Actuarial Assumptions section.

Montecito Fire Protection District  
 February 15, 2021  
 Page 2

### **Certification**

The actuarial certification, including a caveat regarding limitations of scope, if any, is contained in the Actuarial Certification section.

We have enjoyed working with the District on this project and are available to answer any questions you may have concerning any information contained herein.

### **Disclosure of Risk**

Considering recent events, it is important to call attention to the external risk factors associated with actuarial projections. An event like the COVID-19 pandemic has the potential to affect future measurements that would deviate from current long-term expectations. The following is a list of specific factors that impact OPEB liabilities:

- Census – retirement, turnover, and mortality experience different than expected.
- Medical coverage – premiums, participation, and level of coverage different than expected.
- Municipal bond rates – changes in applicable rates (rates are currently declining and may result in increased liabilities). Under GASB 75, the municipal rate may affect the discount rate. The quantitative effect of changes in the discount rate can be seen in the sensitivity results.
- Investment performance – (for funded plans) investment performance different than the long-term expected return. Investment performance may also affect the discount rate.

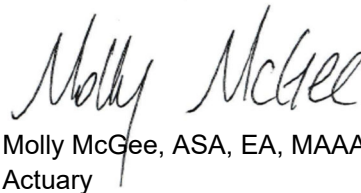
The current environment's impact on these factors will continue to unfold. We are available to discuss both short-term and long-term impact upon request.

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Sincerely,  
 DFA, LLC



Carlos Diaz, ASA, EA, MAAA  
 Actuary



Molly McGee, ASA, EA, MAAA  
 Actuary



## Financial Results

In this section, we present financial results based on a long-term expected return on plan investments of 5.50%. This rate is based on our best estimate of expected long-term plan experience for funded plans such as the District's. The rate reflects the District's adoption of the Moderately Conservative strategy (a change from the Balanced strategy in December 2019).

Results for purposes of GASB 75 reporting are presented in the next section.

We have determined that the present value of all benefits expected to be paid by the District for its current and future retirees is \$20,597,332 as of June 30, 2020. If the District were to place this amount in a fund earning interest at the rate of 5.50% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits.

When we apportion the \$20,597,332 into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the Total OPEB Liability is \$15,923,820 as of June 30, 2020. This represents the present value of all benefits accrued through the valuation date if each employee's liability is expensed from hire date until retirement date as a level percentage of pay. The \$15,923,820 is comprised of liabilities of \$4,531,093 for active employees and \$11,392,727 for retirees.



The District has adopted an irrevocable trust for the pre-funding of retiree healthcare benefits. As of June 30, 2020, the trust balance, or Plan Fiduciary's Net Position (GASB 75) is \$12,402,086.

The Net OPEB Liability, equal to the Total OPEB Liability over the Plan Fiduciary's Net Position, is \$3,521,734.

This valuation includes benefits for 56 retirees and 42 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

### **ASOP 6 – Age-Specific Costs and Implicit Subsidy**

The valuation reflects the value of an implicit subsidy equal to \$1,802,961.

The implicit subsidy represents the value of age-specific claims over average premiums. To determine age-specific claims, we used an age-specific claim cost matrix fitted to the average premium charged by the District.

Actuarial Standard of Practice No. 6 (ASOP 6), revised in May 2014, provides guidance in measuring OPEB obligations and determining periodic costs or actuarially determined contributions. The standard specifies that in (almost all instances), the actuary should use age-specific costs in the development of the initial per capita costs and in the projection of future benefit plan costs.

When claims experience of both active employees and retirees are pooled in determining healthcare premiums, a retiree may pay an amount based on a blended pool of members that, on average, is younger and healthier. In a pooled environment, retiree claims are covered by premiums charged to the retiree plus an added cost included in active premiums. Blended premium charged represents an "explicit" cost, while the added cost represents an "implicit" cost.

## Financial Results (continued)

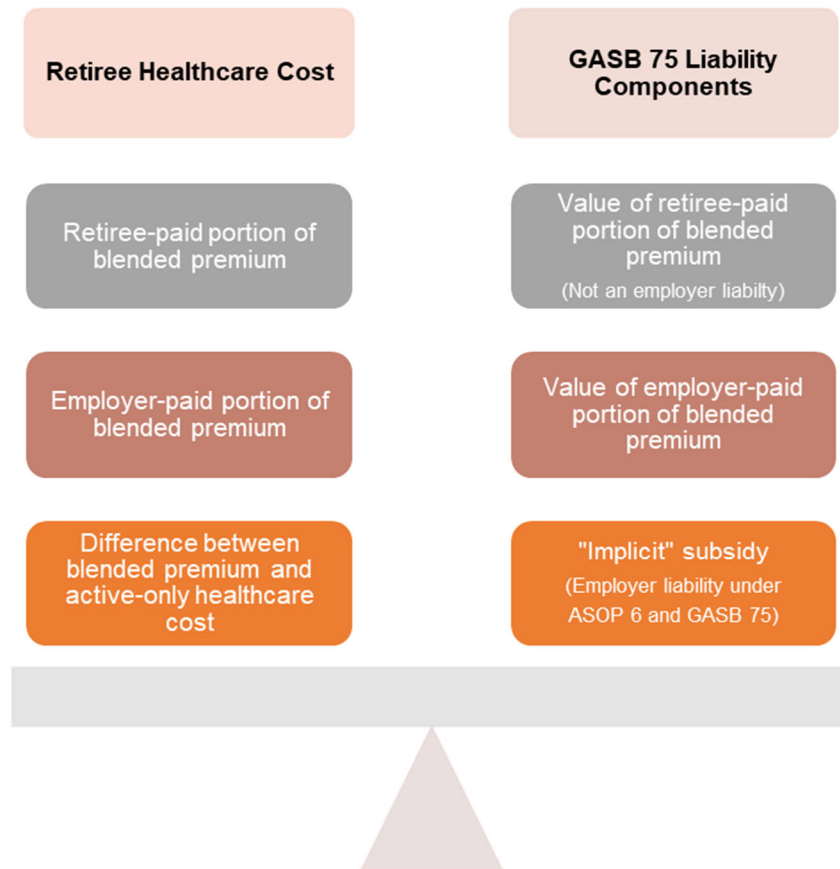
GASB 75, Paragraph B49 states:

Generally, the inclusion of inactive employees in the same pool as active employees for purposes of determining health insurance rates for the pool increases the blended premium rate charged for each active employee in the pool. This increase is a result of the relationship between healthcare claims costs and age.

However, if active and inactive employees are segregated into separate pools and premiums are calculated for each pool, the blended premium rate for active employees generally would be lower than the blended premium rate for inactive employees.

Therefore, if an employer provides inactive employees with the opportunity to participate in the same health insurance pool as active employees, the premiums paid for coverage of active employees are higher than what the premiums would be if the active employees were rated separately. The total amount by which the premiums are higher for active employees when they are pooled with inactive employees than when the active employees are separately rated, is sometimes referred to as an implicit rate subsidy in relation to the benefits for the inactive employees.

The (GASB) Board believes the difference in premiums if there is an implicit rate subsidy might be significant and that the blended premium does not reflect (a) the actual cost of providing the current benefit to the active employees (by overstating the costs incurred during the period) and (b) the cost of the OPEB (the future benefit payments) provided to active employees as part of the current period employment exchange (by not attributing any costs to the current period). Therefore, this Statement requires that claims costs, or age-adjusted premiums approximating claims costs be used to project benefit payments.



## Financial Results (continued)

### Differences from Prior Valuation

The most recent prior valuation was completed as of July 1, 2018 by DFA. The Total OPEB Liability as of that date was \$13,538,041, compared to \$15,923,820 as of June 30, 2020 (determined using a discount rate of 5.50%).

Several factors have caused the Total OPEB Liability to change since 2018:

- An increase as employees accrue more service and get closer to receiving benefits.
- A decrease from a release of benefits.
- Changes in the plan census from new employees and differences between actual and expected retirement, terminations, and deaths.
- Changes in healthcare costs from differences between actual and expected healthcare trend; and
- Changes in actuarial assumptions and methodology for the current valuation.

To summarize, the most important changes were as follows:

1. An increase of \$782,085 resulting from a passage of time (service cost and interest cost, net of benefits paid since 2018).
2. An increase of \$1,205,175 resulting from population experience (terminations, retirements, and mortality) different than expected.
3. A decrease of \$897,554 from changes in healthcare premiums different than expected.
4. An increase of \$39,343 from changes in employer-paid cap different than expected.
5. An increase of \$569 from a change in PEMHCA administrative-fee percentages different than expected.
6. A decrease of \$741,204 from a change in healthcare trend rates (pre-Medicare rates: 4.00% for 2020-2023, 5.20% for 2024-2069, and 4.00% for 2070 and after; Medicare rate: 3.50% for all years).
7. An increase of \$385,716 from an update to the mortality assumption.
8. An increase of \$1,611,649 from a change in the long-term expected rate of return from 6.50% to 5.50% (reflecting a change from the balanced to the moderately conservative strategy).

The estimated changes from July 1, 2018 to June 30, 2020 are as follows:

|  |              |
|--|--------------|
| Total OPEB Liability as of July 1, 2018  | \$13,538,041 |
| Passage of time                          | 782,085      |
| Change in census                         | 1,205,175    |
| Change in premium rates                  | (897,554)    |
| Change in employer cap                   | 39,343       |
| Change in statutory provisions           | 569          |
| Change in trend rate                     | (741,204)    |
| Change in mortality                      | 385,716      |
| Change in discount rate                  | 1,611,649    |
| Total OPEB Liability as of June 30, 2020 | \$15,923,820 |

## GASB 75 Results

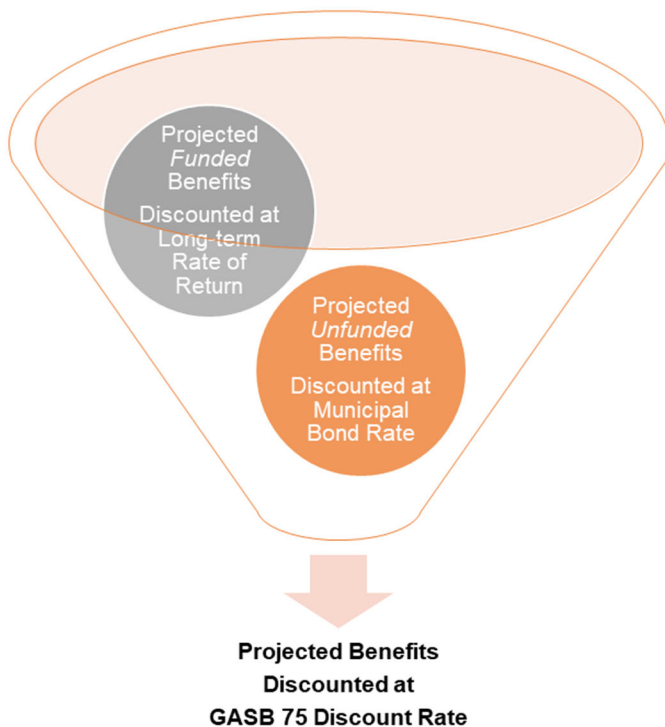
For financial reporting purposes, GASB 75 requires a discount rate that reflects the following:

- a. The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan’s fiduciary net position is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.
- b. A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

The amount of the plan’s projected fiduciary net position and the amount of projected benefit payments should be compared in each period of projected benefit payments.

Based on these requirements and the following information, we have determined a discount rate of 5.50% for GASB 75 reporting purposes:

|   |       |
|---|-------|
| Long-Term Expected Return on Assets                               | 5.50% |
| Fidelity General Obligations AA - 20 Years Index at June 30, 2020 | 2.45% |
| GASB 75 Discount Rate   | 5.50% |



**GASB 75 Results (continued)**

**Montecito Fire Protection District  
Net OPEB Liabilities and Expense Under  
GASB 75 Accrual Accounting Standard**

|  | June 30, 2020 <sup>1</sup>       |                                  |                                  |
|--|----------------------------------|----------------------------------|----------------------------------|
|  | Long-Term Return                 | Municipal<br>Bond Index          | GASB 75 Rate                     |
| Discount Rate  | 5.50%                            | 2.45%                            | 5.50%                            |
| Present Value of Future Benefits                     |                                  |                                  |                                  |
| Active   | \$9,204,605                      | \$18,335,919                     | \$9,204,605                      |
| Retired  | 11,392,727                       | 15,993,109                       | 11,392,727                       |
| Total  | \$20,597,332                     | \$34,329,028                     | \$20,597,332                     |
| Total OPEB Liability<br>(Actuarial Liability)        |                                  |                                  |                                  |
| Active   | \$4,531,093                      | \$7,270,166                      | \$4,531,093                      |
| Retired  | 11,392,727                       | 15,993,109                       | 11,392,727                       |
| Total  | \$15,923,820                     | \$23,263,275                     | \$15,923,820                     |
| Plan Fiduciary Net Position<br>(Plan Assets)         | \$12,402,086                     | \$12,402,086                     | \$12,402,086                     |
| Net OPEB Liability<br>(Unfunded Actuarial Liability) | \$3,521,734                      | \$10,861,189                     | \$3,521,734                      |
| Sensitivity Analysis                                 |                                  |                                  |                                  |
| 1% Decrease in Discount Rate                         | 4.50%                            | 1.45%                            | 4.50%                            |
| Net OPEB Liability                                   | \$5,458,703                      | \$14,491,896                     | \$5,458,703                      |
| 1% Increase in Discount Rate                         | 6.50%                            | 3.45%                            | 6.50%                            |
| Net OPEB Liability                                   | \$1,910,085                      | \$7,941,581                      | \$1,910,085                      |
| 1% Decrease in Trend Rate                            | 3.00% in 2020,<br>3.00% ultimate | 3.00% in 2020,<br>3.00% ultimate | 3.00% in 2020,<br>3.00% ultimate |
| Net OPEB Liability                                   | \$1,802,911                      | \$7,763,916                      | \$1,802,911                      |
| 1% Increase in Trend Rate                            | 5.00% in 2020,<br>5.00% ultimate | 5.00% in 2020,<br>5.00% ultimate | 5.00% in 2020,<br>5.00% ultimate |
| Net OPEB Liability                                   | \$5,518,819                      | \$14,591,570                     | \$5,518,819                      |

<sup>1</sup> For the District's financial statements, DFA will provide separate schedules with supplemental GASB 75 information.

## GASB 75 Results (continued)

### Net OPEB Expense

We have determined the following components of the District's Net OPEB Expense for the measurement year ending June 30, 2021: Service Cost, Interest Cost, Expected Return on Assets, and Deferred Outflows and Inflows (determined as of the valuation date).

- Service Cost represents the present value of benefits accruing in the current year.
- Interest Cost represents the interest on the Total OPEB Obligation and interest on the Service Cost.
- Expected Return on Assets is the expected return based on a 5.50% investment rate of return.
- Deferred Outflows and Inflows of Resources (determined as of the valuation date) are changes in the Net OPEB Liability resulting from differences between projected and actual plan experience, from differences between projected and actual OPEB plan investments, and from changes in assumptions.

The Net OPEB Expense will reflect additional Deferred Outflows and Inflows that will be determined based on the Net OPEB Obligation as of June 30, 2021.

We summarize results in the table on the next page. For comparative purposes, we provide service cost and interest cost at three discount rates (the expected return on assets, the municipal bond index, and the GASB 75 rate, discussed above). We determine Deferred Outflows and Inflows solely on the applicable GASB 75 rate. All amounts are net of expected future retiree contributions, if any.

DFA will be available to assist the District and its auditors in preparing the footnotes and required supplemental information for compliance with GASB 75 (and GASB 74, if applicable). In the meantime, we are available to answer any questions the District may have concerning the report.

### Actuarially Determined Contribution and Pay-As-You-Go with Implied Subsidy

We have calculated an actuarially determined contribution representing the Service Cost and a 30-year amortization (as a level percent of pay) of the Net OPEB Liability. We include the results in the table on the next page. We provide results at three discount rates (the expected long-term expected return on assets, the municipal bond index, and the GASB 75 rate).

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. We provide the amounts for illustrative purposes.

The actuarially determined contribution may be compared to the pay-as-you-go payment. The table shows the pay-as-you-go payment along with the projected implied subsidy payment.

The Funding Schedules section provides additional prefunding alternatives.



**GASB 75 Results (continued)**

**Montecito Fire Protection District  
Net OPEB Liabilities and Expense Under  
GASB 75 Accrual Accounting Standard**

|  | <b>July 1, 2020</b>     |                             |                     |
|--|-------------------------|-----------------------------|---------------------|
|  | <b>Long-Term Return</b> | <b>Municipal Bond Index</b> | <b>GASB 75 Rate</b> |
| Discount Rate  | 5.50%                   | 2.45%                       | 5.50%               |
| Components of Net OPEB Expense for 2020-21           |                         |                             |                     |
| Service Cost (beginning of year)                     | \$540,465               | \$1,002,777                 | \$540,465           |
| Interest Cost  | 880,523                 | 583,294                     | 880,523             |
| Expected Return on Assets                            | (682,115)               | (682,115)                   | (682,115)           |
| Total <sup>2</sup>                                   | \$738,873               | \$903,956                   | \$738,873           |
| Actuarially Determined Contribution (2020-21)        |                         |                             |                     |
| Service Cost (mid-year)                              | \$555,129               | \$1,014,987                 | \$555,129           |
| Amortization of Net OPEB Liability <sup>3</sup>      | 147,268                 | 292,274                     | 147,268             |
| Total <sup>4</sup>                                   | \$702,397               | \$1,307,261                 | \$702,397           |
| Pay-As-You-Go Payment with Implied Subsidy (2020-21) |                         |                             |                     |
| Projected Pay-As-You-Go                              | \$817,485               | \$817,485                   | \$817,485           |
| Projected Implied Subsidy                            | 104,393                 | 104,393                     | 104,393             |
| Total  | \$921,878               | \$921,878                   | \$921,878           |

<sup>2</sup> Additional components are shown on the following pages. Deferred Outflows/Inflows of Resources will also include changes determined based on the Total OPEB Obligation and Plan Fiduciary Net Position as June 30, 2021.

<sup>3</sup> 30-year amortization (as a level percent of pay).

<sup>4</sup> Estimated Actuarially Determined Contribution for subsequent year:

|   | <b>Long-Term Return</b> | <b>Municipal Bond Index</b> | <b>GASB 75 Rate</b> |
|---|-------------------------|-----------------------------|---------------------|
| Actuarially Determined Contribution (2021-22) | \$730,493               | \$1,359,551                 | \$730,493           |

**GASB 75 Results (continued)****Schedule of Changes in Net OPEB Liability (July 1, 2019 to June 30, 2020)**

|   |              |
|---|--------------|
| 1. Total OPEB Liability   |              |
| a. Total OPEB Liability at July 1, 2019 <sup>5</sup>                    | \$13,958,478 |
| b. Service Cost <sup>6</sup>  | 447,974      |
| c. Interest Cost  | 904,833      |
| d. Benefit Payments <sup>7</sup>  | (987,445)    |
| e. Changes in plan provisions <sup>8</sup>                              | 0            |
| f. Difference between expected and actual experience <sup>9</sup>       | 343,819      |
| g. Changes in assumptions and other inputs <sup>9</sup>                 | 1,256,161    |
| h. Total OPEB Liability at June 30, 2020                                | \$15,923,820 |
|   |              |
| 2. Plan Fiduciary Net Position  |              |
| a. Plan Fiduciary Net Position at July 1, 2019 <sup>5</sup>             | \$11,754,374 |
| b. Contributions <sup>7</sup>   | 987,445      |
| c. Expected Investment Income   | 764,034      |
| d. Benefit Payments <sup>7</sup>  | (987,445)    |
| e. Difference between actual and expected return on assets <sup>9</sup> | (116,322)    |
| f. Plan Fiduciary Net Position at June 30, 2020                         | \$12,402,086 |
|   |              |
| 3. Net OPEB Liability: (1h) - (2f)                                      | \$3,521,734  |
|   |              |
| 4. Discount Rate  |              |
| a. July 1, 2019   | 6.50%        |
| b. June 30, 2020  | 5.50%        |
|   |              |
| 5. Long-Term Expected Return  |              |
| a. July 1, 2019   | 6.50%        |
| b. June 30, 2020  | 5.50%        |

<sup>5</sup> From June 30, 2020 disclosure report, based on the July 1, 2018 actuarial valuation.

<sup>6</sup> Discounted from June 30, 2020 valuation.

<sup>7</sup> Includes credit toward implicit subsidy (if applicable).

<sup>8</sup> Included in Net OPEB Expense.

<sup>9</sup> Deferred (Outflow)/Inflow of Resources established as of June 30, 2020.



**GASB 75 Results (continued)****Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

| <b>Type</b>   | <b>Initial Amount</b> | <b>Date Established</b> | <b>Period (Years)</b> | <b>Annual Recognition<sup>10</sup></b> |
|---|-----------------------|-------------------------|-----------------------|--|
| Difference between expected/actual experience       | 0                     | 06/30/2017              | 0.0                   | 0                                      |
| Difference between expected/actual return on assets | (523,817)             | 06/30/2017              | 5.0                   | (104,763)                              |
| Changes in assumptions or other inputs              | 0                     | 06/30/2017              | 0.0                   | 0                                      |
| Difference between expected/actual experience       | 1,907,336             | 06/30/2018              | 4.7                   | 405,816                                |
| Difference between expected/actual return on assets | (77,182)              | 06/30/2018              | 5.0                   | (15,436)                               |
| Changes in assumptions or other inputs              | (788,898)             | 06/30/2018              | 4.7                   | (167,851)                              |
| Difference between expected/actual experience       | 0                     | 06/30/2019              | 0.0                   | 0                                      |
| Difference between expected/actual return on assets | 92,328                | 06/30/2019              | 5.0                   | 18,466                                 |
| Changes in assumptions or other inputs              | 0                     | 06/30/2019              | 0.0                   | 0                                      |
| Difference between expected/actual experience       | 343,819               | 06/30/2020              | 4.5                   | 76,404                                 |
| Difference between expected/actual return on assets | 116,322               | 06/30/2020              | 5.0                   | 23,264                                 |
| Changes in assumptions or other inputs              | 1,256,161             | 06/30/2020              | 4.5                   | 279,147                                |

<sup>10</sup> Charge/(Credit) included in Net OPEB Expense.

## Funding Schedules

There are many ways to approach the pre-funding of retiree healthcare benefits. In the previous section, we determined the annual expense for all District-paid benefits. The expense is an orderly methodology, developed by the GASB, to account for retiree healthcare benefits. However, the GASB 75 expense has no direct relation to amounts the District may set aside to pre-fund healthcare benefits.

The table on the next page provides the District with three alternative schedules for funding (as contrasted with expensing) retiree healthcare benefits. The schedules all assume that the retiree fund earns, or is otherwise credited with, 5.50% per annum on its investments, a starting Trust value of \$12,402,086 as of June 30, 2020, and that contributions and benefits are paid mid-year.

The schedules are:

1. A level contribution amount for the next 20 years.
2. A level percent of the Unfunded Accrued Liability.
3. A constant percentage (4.00%) increase for the next 20 years.

We provide these funding schedules to give the District a sense of the various alternatives available to it to pre-fund its retiree healthcare obligation. The three funding schedules are simply three different examples of how the District may choose to spread its costs.

By comparing the schedules, you can see the effect that early pre-funding has on the total amount the District will eventually have to pay. Because of investment earnings on fund assets, the earlier contributions are made, the less the District will have to pay in the long run. Of course, the advantages of pre-funding will have to be weighed against other uses of the money.

The table on the following page shows the required annual outlay under the pay-as-you-go method and each of the above schedules. **The three funding schedules include the "pay-as-you-go" costs; therefore, the amount of pre-funding is the excess over the "pay-as-you-go" amount.**

### Treatment of Implicit Subsidy

We exclude the implicit subsidy from these funding schedules because we do not recommend that the District pre-fund for the full age-adjusted costs reflected in the liabilities shown in the first section of this report. If the District's premium structure changes in the future to explicitly charge under-age 65 retirees for the full actuarial cost of their benefits, this change will be offset by a lowering of the active employee rates (all else remaining equal), resulting in a direct reduction in District operating expenses on behalf of active employees from that point forward. For this reason, among others, we believe that pre-funding of the full GASB liability would be redundant.

## Funding Schedules (continued)

### Sample Funding Schedules (Closed Group) Starting Trust Value of \$12,402,086 as of June 30, 2020

| <b>Year Beginning</b> | <b>Pay-as-you-go</b> | <b>Level Contribution for 20 years</b> | <b>Level % of Unfunded Liability</b> | <b>Constant Percentage Increase for 20 years</b> |
|-----------------------|----------------------|--|--------------------------------------|--|
| 2020                  | \$817,485            | \$465,006                              | \$202,265                            | \$334,708  |
| 2021                  | 849,742              | 465,006                                | 226,832                              | 348,096  |
| 2022                  | 870,758              | 465,006                                | 249,984                              | 362,020  |
| 2023                  | 886,345              | 465,006                                | 271,466                              | 376,500  |
| 2024                  | 898,471              | 465,006                                | 291,210                              | 391,560  |
| 2025                  | 925,816              | 465,006                                | 309,217                              | 407,223  |
| 2026                  | 958,001              | 465,006                                | 325,897                              | 423,512  |
| 2027                  | 966,782              | 465,006                                | 341,365                              | 440,452  |
| 2028                  | 996,937              | 465,006                                | 355,161                              | 458,070  |
| 2029                  | 1,008,030            | 465,006                                | 367,770                              | 476,393  |
| 2030                  | 1,025,216            | 465,006                                | 378,852                              | 495,449  |
| 2031                  | 1,039,826            | 465,006                                | 388,582                              | 515,267  |
| 2032                  | 1,083,829            | 465,006                                | 396,958                              | 535,877  |
| 2033                  | 1,119,947            | 465,006                                | 404,467                              | 557,313  |
| 2034                  | 1,174,440            | 465,006                                | 410,932                              | 579,605  |
| 2035                  | 1,214,151            | 465,006                                | 416,558                              | 602,789  |
| 2036                  | 1,238,624            | 465,006                                | 421,064                              | 626,901  |
| 2037                  | 1,299,835            | 465,006                                | 424,234                              | 651,977  |
| 2038                  | 1,342,699            | 465,006                                | 426,454                              | 678,056  |
| 2039                  | 1,385,526            | 465,006                                | 427,433                              | 705,178  |
| 2040                  | 1,425,366            | 0                                      | 427,114                              | 0  |
| 2041                  | 1,432,111            | 0                                      | 425,421                              | 0  |
| 2042                  | 1,447,726            | 0                                      | 422,089                              | 0  |
| 2043                  | 1,462,786            | 0                                      | 417,230                              | 0  |
| 2044                  | 1,388,082            | 0                                      | 410,870                              | 0  |
| 2045                  | 1,398,014            | 0                                      | 402,676                              | 0  |
| 2046                  | 1,360,551            | 0                                      | 393,202                              | 0  |
| 2047                  | 1,306,374            | 0                                      | 382,369                              | 0  |
| 2048                  | 1,242,856            | 0                                      | 370,314                              | 0  |
| 2049                  | 1,196,198            | 0                                      | 357,231                              | 0  |
| 2050                  | 1,147,367            | 0                                      | 337,271                              | 0  |
| 2055                  | 872,591              | 0                                      | 240,025                              | 0  |
| 2060                  | 688,296              | 0                                      | 170,830                              | 0  |
| 2065                  | 535,029              | 0                                      | 121,595                              | 0  |
| 2070                  | 371,007              | 0                                      | 86,555                               | 0  |
| 2075                  | 209,268              | 0                                      | 61,606                               | 0  |
| 2080                  | 87,195               | 0                                      | 87,195                               | 0  |

Note to auditor: when calculating the employer OPEB contribution for the year ending on the statement date, we recommend multiplying the actual District-paid premiums on behalf of retirees by a factor of 1.1277 to adjust for the implicit subsidy.

## Funding Schedules (continued)

The table below provides an alternative comparison of the funding schedules. The present value (or time-value) of payments for each alternative is \$5,703,335 and represents the difference between the present value of projected pay-as-you-go payments and the current trust value.

The difference between total contributions and present value of contributions is the total interest cost associated with each alternative. As discussed above, the advantages of pre-funding should be weighed against other financial considerations.

|   | <b>Pay-as-you-go</b> | <b>Level Contribution for 20 years</b> | <b>Level % of Unfunded Liability</b> | <b>Constant Percentage Increase</b> |
|---|----------------------|--|--------------------------------------|-------------------------------------|
| Present value of contributions <sup>a</sup> | \$5,703,335          | \$5,703,335                            | \$5,703,335                          | \$5,703,335                         |
| Total interest cost                         | 25,044,503           | 3,596,785                              | 10,229,708                           | 4,263,611                           |
| Total contributions <sup>b</sup>            | \$30,747,838         | \$9,300,120                            | \$15,933,043                         | \$9,966,946                         |

<sup>a</sup> Based on a discount rate of 5.50%.

<sup>b</sup> Reflects no prefunding of implicit subsidy.

## Plan Provisions

This report analyzes the actuarially projected costs of the Montecito Fire Protection District's retiree health insurance program.

### Active Employee Coverage

Integrated medical/prescription drug coverage is provided through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA). Employees can choose from a variety of PPO and HMO options offered by PEMHCA, including PORAC. Delta Dental Premier and Vision Service Plan are also provided at the District's expense.

The District sets a maximum monthly contribution for medical/Rx coverage on behalf of active employees and retirees through periodic negotiations with the Montecito Firemen's Association and Staff employees. The monthly maximum is \$2,725 for 2020. The Fire Chief is entitled to the same health benefits as represented employees.

### Post-Retirement Coverage

The District offers the same medical, dental and vision plans to its retirees as to its active employees, with the exception that once a retiree becomes eligible for Medicare (that is, reaches age 65), he or she must join a Medicare HMO or a Medicare Supplement plan under PEMHCA. Dental and vision coverage (including dependent coverage) are fully District-paid for retirees. The District also pays a percentage-of-premium administrative charge for all retirees (0.24% for 2020).

### Premiums

The following table shows selected January 1, 2020 monthly PERS Health (PEMHCA) premiums for retirees within Region 2 (Central California and San Diego) and Region 3 (Los Angeles, Riverside and San Bernardino):

|                               | Single   | 2-Party    | Family     |
|-------------------------------|----------|------------|------------|
| <b>Anthem Traditional HMO</b> |          |            |            |
| Region 2                      | \$934.95 | \$1,869.90 | \$2,430.87 |
| Region 3                      | 902.63   | 1,805.26   | 2,346.84   |
|                               |          |            |            |
| <b>Blue Shield Access+</b>    |          |            |            |
| Region 2                      | 909.87   | 1,819.74   | 2,365.66   |
| Region 3                      | 813.17   | 1,626.34   | 2,114.24   |
|                               |          |            |            |
| <b>PERS Choice</b>            |          |            |            |
| Region 2                      | 736.28   | 1,472.56   | 1,914.33   |
| Region 3                      | 710.29   | 1,420.58   | 1,846.75   |
|                               |          |            |            |
| <b>PERS Select</b>            |          |            |            |
| Region 2                      | 451.54   | 903.08     | 1,174.00   |
| Region 3                      | 435.74   | 871.48     | 1,132.92   |
|                               |          |            |            |
| <b>PERS Care</b>              |          |            |            |
| Region 2                      | 986.66   | 1,973.32   | 2,565.32   |
| Region 3                      | 931.12   | 1,862.24   | 2,420.91   |
|                               |          |            |            |
| <b>PORAC</b>                  |          |            |            |
| All Regions                   | 699.00   | 1,399.00   | 1,894.00   |

## Valuation Data

### Retiree Census - Age distribution of retirees included in the valuation

| Age         | Total |
|-------------|-------|
| Under 55    | 4     |
| 55-59       | 14    |
| 60-64       | 11    |
| 65-69       | 7     |
| 70-74       | 6     |
| 75-79       | 4     |
| 80-84       | 3     |
| 85+         | 7     |
| All Ages    | 56    |
| Average Age | 67.8  |

### Active Census - Age/service distribution of active employees included in the valuation

| Age      | Years of Service |     |       |       |       |       |       |     | Total |
|----------|------------------|-----|-------|-------|-------|-------|-------|-----|-------|
|          | 0-4              | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35+ |       |
| <25      | 0                | 0   | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 25-29    | 1                | 0   | 0     | 0     | 0     | 0     | 0     | 0   | 1     |
| 30-34    | 5                | 1   | 0     | 0     | 0     | 0     | 0     | 0   | 6     |
| 35-39    | 3                | 3   | 2     | 0     | 0     | 0     | 0     | 0   | 8     |
| 40-44    | 4                | 3   | 4     | 1     | 0     | 0     | 0     | 0   | 12    |
| 45-49    | 1                | 1   | 0     | 2     | 2     | 0     | 0     | 0   | 6     |
| 50-54    | 0                | 1   | 1     | 1     | 1     | 0     | 0     | 0   | 4     |
| 55-59    | 1                | 1   | 0     | 0     | 1     | 0     | 0     | 0   | 3     |
| 60-64    | 1                | 0   | 0     | 1     | 0     | 0     | 0     | 0   | 2     |
| 65+      | 0                | 0   | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| All Ages | 16               | 10  | 7     | 5     | 4     | 0     | 0     | 0   | 42    |

Average Age: 43.7  
Average Service: 9.2

## Actuarial Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date: June 30, 2020

Actuarial Cost Method: Entry Age, Level Percent of Pay

Discount Rate:

|                           |       |
|---------------------------|-------|
| Long-term Expected Return | 5.50% |
| Municipal Bond Index      | 2.45% |
| GASB 75                   | 5.50% |

Salary Increases: 4.00%

Withdrawal: Crocker-Sarason Table T5 less mortality, decreased by 50% at all ages.  
Sample Rates:

| Age | Rate |
|-----|------|
| 25  | 4.0% |
| 35  | 3.1  |
| 45  | 2.0  |
| 55  | 0.5  |

Pre-retirement Mortality:

Miscellaneous

Pre-retirement Mortality Rates from CalPERS Experience Study (1997-2015).

Safety

Pre-retirement Mortality Rates for Public Agency Fire from 2017 CalPERS Experience Study.

Post-retirement Mortality:

Miscellaneous

Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (1997-2015).

Safety

Post-retirement Mortality Rates for Public Agency Fire from 2017 CalPERS Experience Study.

**Actuarial Assumptions (continued)**

Retirement:

| Age | Rate |
|-----|------|
| 50  | 10%  |
| 51  | 11%  |
| 52  | 12%  |
| 53  | 15%  |
| 54  | 18%  |
| 55  | 22%  |
| 56  | 25%  |
| 57  | 28%  |
| 58  | 30%  |
| 59  | 35%  |
| 60  | 40%  |
| 61  | 45%  |
| 62  | 50%  |
| 63  | 50%  |
| 64  | 50%  |
| 65  | 100% |

Medical Claim Cost:

Annual Per Retiree or Spouse

| Age | Medical | Dental and Vision |
|-----|---------|-------------------|
| 50  | \$9,663 | \$1,153           |
| 55  | 11,202  | 1,153             |
| 60  | 12,986  | 1,153             |
| 64  | 14,616  | 1,153             |
| 65  | 4,060   | 1,153             |
| 70  | 4,374   | 1,153             |
| 75  | 4,712   | 1,153             |

Percent Electing Coverage:

95%

Spouse Coverage:

Future retirees: 65%  
 Current retirees: Actual dependent data used.  
 Female spouses are assumed to be three years younger than male spouses (unless actual dependent data is used).

Medical Trend:

Sample Rates:

| Year      | Pre-Medicare | Medicare | Dental and Vision |
|-----------|--------------|----------|-------------------|
| 2020-2023 | 4.00%        | 3.50%    | 3.50%             |
| 2024-2069 | 5.20%        | 3.50%    | 3.50%             |
| 2070+     | 4.00%        | 3.50%    | 3.50%             |

Increase in CalPERS minimum:

3.00%



## Actuarial Certification

The results set forth in this report are based on our actuarial valuation of the health and welfare benefit plans of the Montecito Fire Protection District ("District") as of June 30, 2020.

The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District, and (when applicable) trust statements prepared by the trustee and provided to us by the District.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 74 and GASB 75, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits.

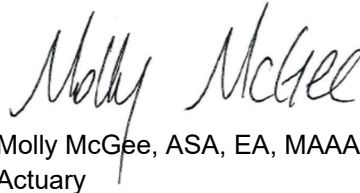
Throughout the report, we have used unrounded numbers, because rounding and the reconciliation of the rounded results would add an additional, and in our opinion unnecessary, layer of complexity to the valuation process. By our publishing of unrounded results, no implication is made as to the degree of precision inherent in those results. Clients and their auditors should use their own judgment as to the desirability of rounding when transferring the results of this valuation report to the clients' financial statements.

Each undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:



Carlos Diaz, ASA, EA, MAAA  
Actuary



Molly McGee, ASA, EA, MAAA  
Actuary



# Attachment B



**Variance Report**  
**Finance Committee - March 15, 2021**

| <b>Report</b>           | <b>Line Item</b> | <b>Variance Explanation</b>  |
|-------------------------|------------------|--|
| 1 Balance Sheet         | 0115             | Fair market value adjustments posted by the County on a quarterly basis. The balancing entry falls under Equity in line item 2120 Fund Balance - Restricted for all funds.   |
| 2 Balance Sheet         | 0211             | Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled. The receivable amount is expected to be released this fiscal year.   |
| 3 Balance Sheet         | 1015 & 1210      | The EFT and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.   |
| 4 Balance Sheet         | 2110             | Fund Balance - Nonspendable is for property tax impounds posted by the Auditor-Controller's Office.  |
| 5 Balance Sheet         | 2130             | Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$7,040,000.   |
| 6 Financial Status      | Taxes            | Property tax revenue is in line with past years - we expect to collect 55% of total budgeted revenue by December month-end, and 95% by April month-end.  |
| 7 Financial Status      | 3750 & 4476      | The State- and Federal-Emergency Assistance line items include all fire assignment revenue. The Mutual Aid Billing report details the cumulative \$3.2 million in revenue expected this fiscal year.   |
| Financial Status        | 5768             | This line item is used to capture funds received from the worker's compensation administrators on behalf of employees out on work injuries.  |
| 8 Financial Status      | 5769             | This account is showing a negative amount of \$11k because in the prior year we accounted for a reimbursement from CalOES Communications in the amount of \$195k for the Emergency 9-1-1 phone system in Dispatch, but the actual reimbursed amount was \$184k, a difference of \$11k. |
| 9 Financial Status      | 6301             | Overtime - Reimbursable is significantly higher this fiscal year because of a busy fire season. This expense is offset by the \$3.2 million in fire assignment revenue, as mentioned in Note #7 above.   |
| 10 Financial Status     | 7546             | Property Tax Administration fees paid to the County of SB, will be collected in April/May. The total expense for this FY will be approx. \$200,000.  |
| 11 Financial Status     | 8200             | Budgeted projects which have not been completed include new flooring and updates to the HVAC system.   |
| 12 Financial Status     | 8300             | Expenses totaling \$516,000 were incurred in March for the SCBA equipment and the ALS cardiac monitor. Additional budgeted equipment which has not been purchased includes the Radio Communication Simulcast System (\$590k) and Thermal Imager Cameras (\$20k).                       |
| 13 Revenue Transactions | 3750 & 4476      | Fire reimbursements received for assignments from this fiscal year. The Mutual Aid Billing report details all payments received year-to-date.  |

**Variance Report**  
**Finance Committee - March 15, 2021**

|           | <b>Report</b>     | <b>Line Item</b> | <b>Variance Explanation</b>   |
|-----------|-------------------|------------------|---|
| <b>14</b> | Financial Trend   | 7205             | The Wildland Specialists adjusted their schedule this fiscal year to engage in more projects earlier in the fiscal year, which explains the higher than average expense year-to-date. Additionally, the revenue from Cal Fire grant has allowed for the expansion of various mitigation projects. |
| <b>15</b> | Financial Trend   | 7363             | Year to date expenses are higher this fiscal year due to major repairs to engines and significantly higher usage of all apparatus and staff vehicles due to a busy fire season.   |
| <b>16</b> | Expenditure Trend | 7030             | PPE expenses for February included \$47,000 in turnout sets budgeted for this fiscal year.  |

# Balance Sheet

As of: 2/28/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

|  | Beginning Balance<br>7/1/2020 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>2/28/2021 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>               |                               |                        |                         |                             |
| <b>Assets</b>                                  |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                       | 12,357,871.12                 | 22,871,679.31          | 25,861,567.78           | 9,367,982.65                |
| 0115 -- Treasury FMV Adjustment                | 85,919.27                     | 10,847.52              | 58,600.30               | 38,166.49 <b>1</b>          |
| 0120 -- Imprest Cash                           | 500.00                        | 0.00                   | 0.00                    | 500.00                      |
| 0130 -- Cash with Fiscal Agents                | 8,981.46                      | 0.00                   | 1,258.45                | 7,723.01                    |
| 0211 -- Prop Tax Impounds Receivable           | 206,229.00                    | 0.00                   | 0.00                    | 206,229.00 <b>2</b>         |
| 0230 -- Accounts Receivable                    | 323,696.00                    | 0.00                   | 323,696.00              | 0.00                        |
| 0240 -- Interest Receivable                    | 38,966.76                     | 22,879.42              | 61,846.18               | 0.00                        |
| Total Assets                                   | 13,022,163.61                 | 22,905,406.25          | 26,306,968.71           | 9,620,601.15                |
| Total Assets & Other Debits                    | 13,022,163.61                 | 22,905,406.25          | 26,306,968.71           | 9,620,601.15                |
| <b>Liabilities, Equity &amp; Other Credits</b> |                               |                        |                         |                             |
| <b>Liabilities</b>                             |                               |                        |                         |                             |
| 1010 -- Warrants Payable                       | 0.00                          | 564,010.71             | 564,010.71              | 0.00                        |
| 1015 -- EFT Payable                            | 0.00                          | 6,142,100.95           | 6,248,851.91            | 106,750.96 <b>3</b>         |
| 1020 -- Salaries & Benefits Payable            | 29,424.00                     | 29,424.00              | 0.00                    | 0.00                        |
| 1210 -- Accounts Payable                       | 353,360.99                    | 6,819,524.20           | 6,493,849.00            | 27,685.79 <b>3</b>          |
| 1240 -- Accrued Expenses                       | 5,262.00                      | 5,262.00               | 0.00                    | 0.00                        |
| 1730 -- Unidentified Deposits                  | 0.00                          | 1,063,955.82           | 1,063,955.82            | 0.00                        |
| Total Liabilities                              | 388,046.99                    | 14,624,277.68          | 14,370,667.44           | 134,436.75                  |
| <b>Equity</b>                                  |                               |                        |                         |                             |
| 2110 -- Fund Balance-Nonspendable              | 123,260.00                    | 0.00                   | 0.00                    | 123,260.00 <b>4</b>         |
| 2120 -- Fund Balance-Restricted                | 85,919.27                     | 58,600.30              | 10,847.52               | 38,166.49 <b>1</b>          |
| 2130 -- Fund Balance-Committed                 | 7,878,500.00                  | 1,058,000.00           | 220,000.00              | 7,040,500.00 <b>5</b>       |
| 2200 -- Fund Balance-Residual                  | 4,546,437.35                  | 52,548,634.84          | 50,286,435.40           | 2,284,237.91                |
| Total Equity                                   | 12,634,116.62                 | 53,665,235.14          | 50,517,282.92           | 9,486,164.40                |

# Balance Sheet

As of: 2/28/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

|   | Beginning Balance<br>7/1/2020 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>2/28/2021 |
|---|-------------------------------|------------------------|-------------------------|-----------------------------|
| Total Liabilities, Equity & Other Credits | 13,022,163.61                 | 68,289,512.82          | 64,887,950.36           | 9,620,601.15                |



# Balance Sheet

As of: 2/28/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

|  | Beginning Balance<br>7/1/2020 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>2/28/2021 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>               |                               |                        |                         |                             |
| <b>Assets</b>                                  |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                       | 2,612,109.87                  | 49,579.76              | 116,475.55              | 2,545,214.08                |
| 0115 -- Treasury FMV Adjustment                | 18,160.94                     | 0.00                   | 8,888.10                | 9,272.84                    |
| 0240 -- Interest Receivable                    | 6,902.44                      | 7,827.32               | 14,729.76               | 0.00                        |
| Total Assets                                   | 2,637,173.25                  | 57,407.08              | 140,093.41              | 2,554,486.92                |
| Total Assets & Other Debits                    | 2,637,173.25                  | 57,407.08              | 140,093.41              | 2,554,486.92                |
| <b>Liabilities, Equity &amp; Other Credits</b> |                               |                        |                         |                             |
| <b>Liabilities</b>                             |                               |                        |                         |                             |
| 1010 -- Warrants Payable                       | 0.00                          | 45.47                  | 45.47                   | 0.00                        |
| 1015 -- EFT Payable                            | 0.00                          | 103,201.19             | 103,201.19              | 0.00                        |
| 1210 -- Accounts Payable                       | 18,440.44                     | 103,246.66             | 84,806.22               | 0.00                        |
| 1730 -- Unidentified Deposits                  | 0.00                          | 4,850.00               | 4,850.00                | 0.00                        |
| Total Liabilities                              | 18,440.44                     | 211,343.32             | 192,902.88              | 0.00                        |
| <b>Equity</b>                                  |                               |                        |                         |                             |
| 2120 -- Fund Balance-Restricted                | 18,160.94                     | 8,888.10               | 0.00                    | 9,272.84                    |
| 2140 -- Fund Balance-Assigned                  | 2,600,571.87                  | 0.00                   | 0.00                    | 2,600,571.87                |
| 2200 -- Fund Balance-Residual                  | 0.00                          | 623,312.21             | 567,954.42              | -55,357.79                  |
| Total Equity                                   | 2,618,732.81                  | 632,200.31             | 567,954.42              | 2,554,486.92                |
| Total Liabilities, Equity & Other Credits      | 2,637,173.25                  | 843,543.63             | 760,857.30              | 2,554,486.92                |

**Balance Sheet**As of: 2/28/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

**Fund 3653 -- Montecito Fire Land & Building**

|  | Beginning Balance<br>7/1/2020 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>2/28/2021 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>               |                               |                        |                         |                             |
| <b>Assets</b>                                  |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                       | 6,362,372.09                  | 38,810.76              | 103,376.64              | 6,297,806.21                |
| 0115 -- Treasury FMV Adjustment                | 44,235.00                     | 0.00                   | 21,734.50               | 22,500.50                   |
| 0240 -- Interest Receivable                    | 19,607.41                     | 19,203.35              | 38,810.76               | 0.00                        |
| Total Assets                                   | 6,426,214.50                  | 58,014.11              | 163,921.90              | 6,320,306.71                |
| Total Assets & Other Debits                    | 6,426,214.50                  | 58,014.11              | 163,921.90              | 6,320,306.71                |
| <b>Liabilities, Equity &amp; Other Credits</b> |                               |                        |                         |                             |
| <b>Liabilities</b>                             |                               |                        |                         |                             |
| 1010 -- Warrants Payable                       | 0.00                          | 56,867.89              | 56,867.89               | 0.00                        |
| 1015 -- EFT Payable                            | 0.00                          | 11,233.75              | 11,233.75               | 0.00                        |
| 1210 -- Accounts Payable                       | 2,175.00                      | 68,101.64              | 69,045.27               | 3,118.63                    |
| Total Liabilities                              | 2,175.00                      | 136,203.28             | 137,146.91              | 3,118.63                    |
| <b>Equity</b>                                  |                               |                        |                         |                             |
| 2120 -- Fund Balance-Restricted                | 44,235.00                     | 21,734.50              | 0.00                    | 22,500.50                   |
| 2140 -- Fund Balance-Assigned                  | 6,379,804.50                  | 0.00                   | 0.00                    | 6,379,804.50                |
| 2200 -- Fund Balance-Residual                  | 0.00                          | 1,627,289.77           | 1,542,172.85            | -85,116.92                  |
| Total Equity                                   | 6,424,039.50                  | 1,649,024.27           | 1,542,172.85            | 6,317,188.08                |
| Total Liabilities, Equity & Other Credits      | 6,426,214.50                  | 1,785,227.55           | 1,679,319.76            | 6,320,306.71                |

# Financial Status

As of: 2/28/2021 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                        | 6/30/2021<br>Fiscal Year<br>Adjusted Budget | 2/28/2021<br>Year-To-Date<br>Actual | 6/30/2021<br>Fiscal Year<br>Variance | 6/30/2021<br>Fiscal Year<br>Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| <b>Revenues</b>                          |   |                                     |                                      |   |
| <b>Taxes</b>                             |   |                                     |                                      |   |
| 3010 -- Property Tax-Current Secured     | 17,631,000.00                               | 9,822,668.39                        | -7,808,331.61                        | 55.71 %                                   |
| 3011 -- Property Tax-Unitary             | 159,000.00                                  | 92,912.07                           | -66,087.93                           | 58.44 %                                   |
| 3015 -- PT PY Corr/Escapes Secured       | 0.00  | 57,684.86                           | 57,684.86                            | --  |
| 3020 -- Property Tax-Current Unsecd      | 669,500.00                                  | 612,811.73                          | -56,688.27                           | 91.53 %                                   |
| 3023 -- PT PY Corr/Escapes Unsecured     | 0.00  | 6,661.90                            | 6,661.90                             | --  |
| 3040 -- Property Tax-Prior Secured       | 0.00  | -2,158.49                           | -2,158.49                            | --  |
| 3050 -- Property Tax-Prior Unsecured     | 65,000.00                                   | 11,915.33                           | -53,084.67                           | 18.33 %                                   |
| 3054 -- Supplemental Pty Tax-Current     | 165,500.00                                  | 52,904.15                           | -112,595.85                          | 31.97 %                                   |
| 3056 -- Supplemental Pty Tax-Prior       | 0.00  | -369.83                             | -369.83                              | --  |
| Taxes                                    | 18,690,000.00                               | 10,655,030.11                       | -8,034,969.89                        | 57.01 % <b>6</b>                          |
| <b>Fines, Forfeitures, and Penalties</b> |   |                                     |                                      |   |
| 3057 -- PT-506 Int, 480 CIOS/CIC Pen     | 0.00  | 695.12                              | 695.12                               | --  |
| Fines, Forfeitures, and Penalties        | 0.00  | 695.12                              | 695.12                               | --  |
| <b>Use of Money and Property</b>         |   |                                     |                                      |   |
| 3380 -- Interest Income                  | 150,000.00                                  | 22,879.42                           | -127,120.58                          | 15.25 %                                   |
| 3381 -- Unrealized Gain/Loss Invstmnts   | -47,753.00                                  | -47,752.78                          | 0.22                                 | 100.00 %                                  |
| 3409 -- Other Rental of Bldgs and Land   | 10,000.00                                   | 0.00                                | -10,000.00                           | 0.00 %                                    |
| Use of Money and Property                | 112,247.00                                  | -24,873.36                          | -137,120.36                          | -22.16 %                                  |
| <b>Intergovernmental Revenue-State</b>   |   |                                     |                                      |   |
| 3750 -- State-Emergency Assistance       | 1,315,000.00                                | -21,877.83                          | -1,336,877.83                        | -1.66 % <b>7</b>                          |
| 4220 -- Homeowners Property Tax Relief   | 79,500.00                                   | 38,494.07                           | -41,005.93                           | 48.42 %                                   |
| 4310 -- State Grant                      | 150,000.00                                  | 60,289.88                           | -89,710.12                           | 40.19 %                                   |
| Intergovernmental Revenue-State          | 1,544,500.00                                | 76,906.12                           | -1,467,593.88                        | 4.98 %                                    |

# Financial Status

As of: 2/28/2021 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                        | 6/30/2021<br>Fiscal Year<br>Adjusted Budget | 2/28/2021<br>Year-To-Date<br>Actual | 6/30/2021<br>Fiscal Year<br>Variance | 6/30/2021<br>Fiscal Year<br>Pct of Budget |   |
|--|---|-------------------------------------|--------------------------------------|---|---|
| <b>Intergovernmental Revenue-Federal</b> |   |                                     |                                      |   |   |
| 4476 -- Federal Emergency Assistance     | 1,895,000.00                                | 561,545.38                          | -1,333,454.62                        | 29.63 %                                   | 7 |
| 4610 -- Federal Aid for Disaster         | 82,500.00                                   | 0.00                                | -82,500.00                           | 0.00 %                                    |   |
| Intergovernmental Revenue-Federal        | 1,977,500.00                                | 561,545.38                          | -1,415,954.62                        | 28.40 %                                   |   |
| <b>Charges for Services</b>              |   |                                     |                                      |   |   |
| 5105 -- Reimb for District Services      | 208,500.00                                  | 109,250.68                          | -99,249.32                           | 52.40 %                                   |   |
| Charges for Services                     | 208,500.00                                  | 109,250.68                          | -99,249.32                           | 52.40 %                                   |   |
| <b>Miscellaneous Revenue</b>             |   |                                     |                                      |   |   |
| 5768 -- Safety Member Reimbursement      | 60,000.00                                   | 40,151.68                           | -19,848.32                           | 66.92 %                                   |   |
| 5769 -- State Reimbursements             | 0.00  | -10,877.56                          | -10,877.56                           | --  | 8 |
| 5895 -- Other-Donations                  | 0.00  | 1,255.00                            | 1,255.00                             | --  |   |
| 5909 -- Other Miscellaneous Revenue      | 8,500.00                                    | 6,531.42                            | -1,968.58                            | 76.84 %                                   |   |
| Miscellaneous Revenue                    | 68,500.00                                   | 37,060.54                           | -31,439.46                           | 54.10 %                                   |   |
| Revenues                                 | 22,601,247.00                               | 11,415,614.59                       | -11,185,632.41                       | 50.51 %                                   |   |
| <b>Expenditures</b>                      |   |                                     |                                      |   |   |
| <b>Salaries and Employee Benefits</b>    |   |                                     |                                      |   |   |
| 6100 -- Regular Salaries                 | 8,464,000.00                                | 5,274,156.78                        | 3,189,843.22                         | 62.31 %                                   |   |
| 6300 -- Overtime                         | 184,000.00                                  | 55,175.49                           | 128,824.51                           | 29.99 %                                   |   |
| 6301 -- Overtime - Reimbursable          | 2,000,000.00                                | 1,898,079.30                        | 101,920.70                           | 94.90 %                                   | 9 |
| 6310 -- Overtime - Constant Staffing     | 950,000.00                                  | 484,935.29                          | 465,064.71                           | 51.05 %                                   |   |
| 6400 -- Retirement Contribution          | 3,280,000.00                                | 2,601,746.13                        | 678,253.87                           | 79.32 %                                   |   |
| 6450 -- Supp Retirement Contribution     | 1,000,000.00                                | 1,000,000.00                        | 0.00                                 | 100.00 %                                  |   |
| 6550 -- FICA/Medicare                    | 152,000.00                                  | 104,007.07                          | 47,992.93                            | 68.43 %                                   |   |
| 6600 -- Health Insurance Contrib         | 2,126,000.00                                | 1,321,214.69                        | 804,785.31                           | 62.15 %                                   |   |
| 6700 -- Unemployment Ins Contribution    | 6,000.00                                    | -3,817.67                           | 9,817.67                             | -63.63 %                                  |   |
| 6900 -- Workers Compensation             | 550,000.00                                  | 550,867.83                          | -867.83                              | 100.16 %                                  |   |

# Financial Status

As of: 2/28/2021 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                      | 6/30/2021<br>Fiscal Year<br>Adjusted Budget | 2/28/2021<br>Year-To-Date<br>Actual | 6/30/2021<br>Fiscal Year<br>Variance | 6/30/2021<br>Fiscal Year<br>Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| Salaries and Employee Benefits         | 18,712,000.00                               | 13,286,364.91                       | 5,425,635.09                         | 71.00 %                                   |
| Services and Supplies                  |   |                                     |                                      |   |
| 7030 -- Clothing and Personal          | 153,000.00                                  | 65,686.14                           | 87,313.86                            | 42.93 %                                   |
| 7050 -- Communications                 | 132,500.00                                  | 73,099.59                           | 59,400.41                            | 55.17 %                                   |
| 7060 -- Food                           | 2,500.00                                    | 1,827.82                            | 672.18                               | 73.11 %                                   |
| 7070 -- Household Supplies             | 33,000.00                                   | 18,330.12                           | 14,669.88                            | 55.55 %                                   |
| 7090 -- Insurance                      | 42,000.00                                   | 41,784.00                           | 216.00                               | 99.49 %                                   |
| 7120 -- Equipment Maintenance          | 50,000.00                                   | 27,662.04                           | 22,337.96                            | 55.32 %                                   |
| 7200 -- Structure & Ground Maintenance | 103,500.00                                  | 13,116.72                           | 90,383.28                            | 12.67 %                                   |
| 7205 -- Fire Defense Zone              | 385,000.00                                  | 211,268.34                          | 173,731.66                           | 54.87 %                                   |
| 7322 -- Consulting & Mgmt Fees         | 2,000.00                                    | 420.00                              | 1,580.00                             | 21.00 %                                   |
| 7324 -- Audit and Accounting Fees      | 30,000.00                                   | 8,085.00                            | 21,915.00                            | 26.95 %                                   |
| 7348 -- Instruments & Equip. < \$5000  | 132,000.00                                  | 58,711.98                           | 73,288.02                            | 44.48 %                                   |
| 7363 -- Equipment Maintenance          | 140,000.00                                  | 144,582.71                          | -4,582.71                            | 103.27 %                                  |
| 7400 -- Medical, Dental and Lab        | 83,000.00                                   | 25,427.10                           | 57,572.90                            | 30.64 %                                   |
| 7430 -- Memberships                    | 14,000.00                                   | 9,913.45                            | 4,086.55                             | 70.81 %                                   |
| 7450 -- Office Expense                 | 84,500.00                                   | 27,045.07                           | 57,454.93                            | 32.01 %                                   |
| 7460 -- Professional & Special Service | 460,500.00                                  | 268,703.25                          | 191,796.75                           | 58.35 %                                   |
| 7507 -- ADP Payroll Fees               | 8,500.00                                    | 4,164.89                            | 4,335.11                             | 49.00 %                                   |
| 7510 -- Contractual Services           | 140,000.00                                  | 87,581.61                           | 52,418.39                            | 62.56 %                                   |
| 7530 -- Publications & Legal Notices   | 6,000.00                                    | 4,066.35                            | 1,933.65                             | 67.77 %                                   |
| 7540 -- Rents/Leases-Equipment         | 4,000.00                                    | 2,717.21                            | 1,282.79                             | 67.93 %                                   |
| 7546 -- Administrative Expense         | 245,000.00                                  | 0.00                                | 245,000.00                           | 0.00 % <b>10</b>                          |
| 7580 -- Rents/Leases-Structure         | 9,500.00                                    | 7,160.52                            | 2,339.48                             | 75.37 %                                   |
| 7630 -- Small Tools & Instruments      | 14,000.00                                   | 10,781.07                           | 3,218.93                             | 77.01 %                                   |
| 7650 -- Special Departmental Expense   | 65,500.00                                   | 14,384.22                           | 51,115.78                            | 21.96 %                                   |
| 7671 -- Special Projects               | 17,500.00                                   | 0.00                                | 17,500.00                            | 0.00 %                                    |

# Financial Status

As of: 2/28/2021 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                         | 6/30/2021<br>Fiscal Year<br>Adjusted Budget | 2/28/2021<br>Year-To-Date<br>Actual | 6/30/2021<br>Fiscal Year<br>Variance | 6/30/2021<br>Fiscal Year<br>Pct of Budget |
|---|---|-------------------------------------|--------------------------------------|---|
| 7730 -- Transportation and Travel         | 35,000.00                                   | 30,942.89                           | 4,057.11                             | 88.41 %                                   |
| 7731 -- Gasoline-Oil-Fuel                 | 60,000.00                                   | 33,041.46                           | 26,958.54                            | 55.07 %                                   |
| 7732 -- Training                          | 40,000.00                                   | 19,780.54                           | 20,219.46                            | 49.45 %                                   |
| 7760 -- Utilities                         | 45,500.00                                   | 46,920.80                           | -1,420.80                            | 103.12 %                                  |
| Services and Supplies                     | 2,538,000.00                                | 1,257,204.89                        | 1,280,795.11                         | 49.54 %                                   |
| <b>Capital Assets</b>                     |   |                                     |                                      |   |
| 8200 -- Structures&Struct Improvements    | 135,000.00                                  | 19,997.01                           | 115,002.99                           | 14.81 % <b>11</b>                         |
| 8300 -- Equipment                         | 1,142,000.00                                | 0.00                                | 1,142,000.00                         | 0.00 % <b>12</b>                          |
| Capital Assets                            | 1,277,000.00                                | 19,997.01                           | 1,257,002.99                         | 1.57 %                                    |
| Expenditures                              | 22,527,000.00                               | 14,563,566.81                       | 7,963,433.19                         | 64.65 %                                   |
| <b>Other Financing Sources &amp; Uses</b> |   |                                     |                                      |   |
| <b>Other Financing Uses</b>               |   |                                     |                                      |   |
| 7901 -- Oper Trf (Out)                    | 475,000.00                                  | 0.00                                | 475,000.00                           | 0.00 %                                    |
| Other Financing Uses                      | 475,000.00                                  | 0.00                                | 475,000.00                           | 0.00 %                                    |
| Other Financing Sources & Uses            | -475,000.00                                 | 0.00                                | 475,000.00                           | 0.00 %                                    |
| <b>Changes to Fund Balances</b>           |   |                                     |                                      |   |
| <b>Decrease to Restricted</b>             |   |                                     |                                      |   |
| 9797 -- Unrealized Gains                  | 58,601.00                                   | 58,600.30                           | -0.70                                | 100.00 %                                  |
| Decrease to Restricted                    | 58,601.00                                   | 58,600.30                           | -0.70                                | 100.00 %                                  |
| <b>Decrease to Committed</b>              |   |                                     |                                      |   |
| 9850 -- Salary & Retirement Offset        | 1,000,000.00                                | 1,000,000.00                        | 0.00                                 | 100.00 %                                  |
| Decrease to Committed                     | 1,000,000.00                                | 1,000,000.00                        | 0.00                                 | 100.00 %                                  |
| <b>Increase to Restricted</b>             |   |                                     |                                      |   |
| 9797 -- Unrealized Gains                  | 10,848.00                                   | 10,847.52                           | 0.48                                 | 100.00 %                                  |

# Financial Status

As of: 2/28/2021 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account              | 6/30/2021<br>Fiscal Year<br>Adjusted Budget | 2/28/2021<br>Year-To-Date<br>Actual | 6/30/2021<br>Fiscal Year<br>Variance | 6/30/2021<br>Fiscal Year<br>Pct of Budget |
|--------------------------------|---|-------------------------------------|--------------------------------------|---|
| Increase to Restricted         | 10,848.00                                   | 10,847.52                           | 0.48                                 | 100.00 %                                  |
| Changes to Fund Balances       | 1,047,753.00                                | 1,047,752.78                        | -0.22                                | 100.00 %                                  |
| Montecito Fire Protection Dist | 647,000.00                                  | -2,100,199.44                       | -2,747,199.44                        | -324.61 %                                 |

# Financial Status

As of: 2/28/2021 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

| Line Item Account                         | 6/30/2021<br>Fiscal Year<br>Adjusted Budget | 2/28/2021<br>Year-To-Date<br>Actual | 6/30/2021<br>Fiscal Year<br>Variance | 6/30/2021<br>Fiscal Year<br>Pct of Budget |
|---|---|-------------------------------------|--------------------------------------|---|
| <b>Revenues</b>                           |   |                                     |                                      |   |
| Use of Money and Property                 |   |                                     |                                      |   |
| 3380 -- Interest Income                   | 32,500.00                                   | 7,827.32                            | -24,672.68                           | 24.08 %                                   |
| 3381 -- Unrealized Gain/Loss Invstmnts    | -8,889.00                                   | -8,888.10                           | 0.90                                 | 99.99 %                                   |
| Use of Money and Property                 | 23,611.00                                   | -1,060.78                           | -24,671.78                           | -4.49 %                                   |
| Revenues                                  | 23,611.00                                   | -1,060.78                           | -24,671.78                           | -4.49 %                                   |
| <b>Expenditures</b>                       |   |                                     |                                      |   |
| Capital Assets                            |   |                                     |                                      |   |
| 8200 -- Structures&Struct Improvements    | 0.00  | 13,228.89                           | -13,228.89                           | --  |
| 8300 -- Equipment                         | 94,000.00                                   | 54,806.22                           | 39,193.78                            | 58.30 %                                   |
| Capital Assets                            | 94,000.00                                   | 68,035.11                           | 25,964.89                            | 72.38 %                                   |
| Expenditures                              | 94,000.00                                   | 68,035.11                           | 25,964.89                            | 72.38 %                                   |
| <b>Other Financing Sources &amp; Uses</b> |   |                                     |                                      |   |
| Other Financing Sources                   |   |                                     |                                      |   |
| 5910 -- Oper Trf (In)-General Fund        | 475,000.00                                  | 0.00                                | -475,000.00                          | 0.00 %                                    |
| 5919 -- Sale Capital Assets-Prsnl Prop    | 0.00  | 4,850.00                            | 4,850.00                             | --  |
| Other Financing Sources                   | 475,000.00                                  | 4,850.00                            | -470,150.00                          | 1.02 %                                    |
| Other Financing Sources & Uses            | 475,000.00                                  | 4,850.00                            | -470,150.00                          | 1.02 %                                    |
| <b>Changes to Fund Balances</b>           |   |                                     |                                      |   |
| Decrease to Restricted                    |   |                                     |                                      |   |
| 9797 -- Unrealized Gains                  | 8,889.00                                    | 8,888.10                            | -0.90                                | 99.99 %                                   |
| Decrease to Restricted                    | 8,889.00                                    | 8,888.10                            | -0.90                                | 99.99 %                                   |
| Changes to Fund Balances                  | 8,889.00                                    | 8,888.10                            | -0.90                                | 99.99 %                                   |
| Montecito Fire Cap Outlay Res             | 413,500.00                                  | -55,357.79                          | -468,857.79                          | -13.39 %                                  |



# Financial Status

As of: 2/28/2021 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

| <u>Line Item Account</u> | <u>6/30/2021<br/>Fiscal Year<br/>Adjusted Budget</u> | <u>2/28/2021<br/>Year-To-Date<br/>Actual</u> | <u>6/30/2021<br/>Fiscal Year<br/>Variance</u> | <u>6/30/2021<br/>Fiscal Year<br/>Pct of Budget</u> |
|--------------------------|--|--|---|--|
|--------------------------|--|--|---|--|

# Financial Status

As of: 2/28/2021 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

| Line Item Account                      | 6/30/2021<br>Fiscal Year<br>Adjusted Budget | 2/28/2021<br>Year-To-Date<br>Actual | 6/30/2021<br>Fiscal Year<br>Variance | 6/30/2021<br>Fiscal Year<br>Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| <b>Revenues</b>                        |   |                                     |                                      |   |
| <b>Use of Money and Property</b>       |   |                                     |                                      |   |
| 3380 -- Interest Income                | 95,000.00                                   | 19,203.35                           | -75,796.65                           | 20.21 %                                   |
| 3381 -- Unrealized Gain/Loss Invstmnts | -21,735.00                                  | -21,734.50                          | 0.50                                 | 100.00 %                                  |
| Use of Money and Property              | 73,265.00                                   | -2,531.15                           | -75,796.15                           | -3.45 %                                   |
| Revenues                               | 73,265.00                                   | -2,531.15                           | -75,796.15                           | -3.45 %                                   |
| <b>Expenditures</b>                    |   |                                     |                                      |   |
| <b>Capital Assets</b>                  |   |                                     |                                      |   |
| 8100 -- Land                           | 200,000.00                                  | 0.00                                | 200,000.00                           | 0.00 %                                    |
| 8200 -- Structures&Struct Improvements | 1,279,500.00                                | 104,320.27                          | 1,175,179.73                         | 8.15 %                                    |
| Capital Assets                         | 1,479,500.00                                | 104,320.27                          | 1,375,179.73                         | 7.05 %                                    |
| Expenditures                           | 1,479,500.00                                | 104,320.27                          | 1,375,179.73                         | 7.05 %                                    |
| <b>Changes to Fund Balances</b>        |   |                                     |                                      |   |
| <b>Decrease to Restricted</b>          |   |                                     |                                      |   |
| 9797 -- Unrealized Gains               | 21,735.00                                   | 21,734.50                           | -0.50                                | 100.00 %                                  |
| Decrease to Restricted                 | 21,735.00                                   | 21,734.50                           | -0.50                                | 100.00 %                                  |
| <b>Decrease to Assigned</b>            |   |                                     |                                      |   |
| 9901 -- Purpose of Fund                | 1,384,500.00                                | 0.00                                | -1,384,500.00                        | 0.00 %                                    |
| Decrease to Assigned                   | 1,384,500.00                                | 0.00                                | -1,384,500.00                        | 0.00 %                                    |
| Changes to Fund Balances               | 1,406,235.00                                | 21,734.50                           | -1,384,500.50                        | 1.55 %                                    |
| Montecito Fire Land & Building         | 0.00  | -85,116.92                          | -85,116.92                           | --  |
| Net Financial Impact                   | 1,060,500.00                                | -2,240,674.15                       | -3,301,174.15                        | -211.28 %                                 |

# Revenue Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Document   | Post On  | Dept | Description  | Amount        |
|--|----------|------|--|---------------|
| Line Item Account 3010 -- Property Tax-Current Secured |          |      |  |               |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 CY Sec Annual 1% Tax (3010)      | 9,882,466.63  |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 CY Sec Pipeline 1% Tax (3010)    | 519.43        |
| AUT - PT03549  | 2/6/2021 | 894  | RVS Est Sec 1% Apportion 7-1-20 to 12-15-20 (3010) | -9,708,954.65 |
| Total Property Tax-Current Secured                     |          |      |  | 174,031.41    |
| Line Item Account 3011 -- Property Tax-Unitary         |          |      |  |               |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 CY Sec Unitary 1% Tax (3011)     | 90,820.26     |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 CY Sec Unitary RR 1% Tax (3011)  | 2,091.81      |
| Total Property Tax-Unitary                             |          |      |  | 92,912.07     |
| Line Item Account 3015 -- PT PY Corr/Escapes Secured   |          |      |  |               |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 CY Sec Escape 1% Tax (3015)      | 29,906.58     |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 CY Sec Escape 1% Tax (3015)      | 199.26        |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 CY Sec Annual 1% Tax (3015)      | -13,037.63    |
| Total PT PY Corr/Escapes Secured                       |          |      |  | 17,068.21     |
| Line Item Account 3020 -- Property Tax-Current Unsecd  |          |      |  |               |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 CY Unsec Annual 1% Tax (3020)    | 15,463.10     |
| Total Property Tax-Current Unsecd                      |          |      |  | 15,463.10     |
| Line Item Account 3023 -- PT PY Corr/Escapes Unsecured |          |      |  |               |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 CY Unsec Escape 1% Tax (3023)    | 3,610.29      |
| Total PT PY Corr/Escapes Unsecured                     |          |      |  | 3,610.29      |
| Line Item Account 3040 -- Property Tax-Prior Secured   |          |      |  |               |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 PY Sec 1% Tax (3040)             | -1,117.15     |
| Total Property Tax-Prior Secured                       |          |      |  | -1,117.15     |
| Line Item Account 3050 -- Property Tax-Prior Unsecured |          |      |  |               |
| AUT - PT03546  | 2/6/2021 | 894  | 10/01/20-12/31/20 PY Unsec 1% Tax (3050)           | 6,570.44      |
| Total Property Tax-Prior Unsecured                     |          |      |  | 6,570.44      |

Lines 3010 to 3057 are property tax revenue entries posted by the County Auditor-Controller's Office.

# Revenue Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Document   | Post On   | Dept | Description                                     | Amount     |
|--|-----------|------|---|------------|
| Line Item Account 3054 -- Supplemental Pty Tax-Current |           |      |   |            |
| AUT - PT03546  | 2/6/2021  | 894  | 10/01/20-12/31/20 CY Neg Sup 1% Tax (3054)      | -35,424.13 |
| AUT - PT03546  | 2/6/2021  | 894  | 10/01/20-12/31/20 CY Suppl 1% Tax (3054)        | 40,932.57  |
| Total Supplemental Pty Tax-Current                     |           |      |   | 5,508.44   |
| Line Item Account 3056 -- Supplemental Pty Tax-Prior   |           |      |   |            |
| AUT - PT03546  | 2/6/2021  | 894  | 10/01/20-12/31/20 PY Neg Sup Sec 1% Tax (3056)  | 101.74     |
| AUT - PT03546  | 2/6/2021  | 894  | 10/01/20-12/31/20 PY Sup Unsec 1% Tax (3056)    | 191.16     |
| AUT - PT03546  | 2/6/2021  | 894  | 10/01/20-12/31/20 PY Sup Sec 1% Tax (3056)      | -207.17    |
| Total Supplemental Pty Tax-Prior                       |           |      |   | 85.73      |
| Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen |           |      |   |            |
| AUT - PT03548  | 2/6/2021  | 894  | Unsec 506 IntPEN 10-1-2020 to 12-31-2020 (3057) | 261.93     |
| Total PT-506 Int, 480 CIOS/CIC Pen                     |           |      |   | 261.93     |
| Line Item Account 3750 -- State-Emergency Assistance   |           |      |   |            |
| DJE - 0138294  | 2/3/2021  | 894  | Mineral Fire, 7/15-7/23/20                      | 20,117.92  |
| Total State-Emergency Assistance                       |           |      |   | 20,117.92  |
| Line Item Account 4476 -- Federal Emergency Assistance |           |      |   |            |
| DJE - 0137728  | 1/29/2021 | 894  | Stagecoach Fire, 8/4-8/14/20                    | 155,835.25 |
| DJE - 0138088  | 2/11/2021 | 894  | LPF Support, 8/14-8/18/20                       | 38,306.97  |
| DJE - 0138717  | 2/11/2021 | 894  | LPF Support, 8/14-8/18/20 (remove)              | -38,306.97 |
| DJE - 0138717  | 2/11/2021 | 894  | LPF Support, 8/14-8/18/20 (corrected)           | 38,306.97  |
| DJE - 0138155  | 2/12/2021 | 894  | Dolan Fire, 8/18-10/23/20                       | 367,403.16 |
| Total Federal Emergency Assistance                     |           |      |   | 561,545.38 |
| Line Item Account 5105 -- Reimb for District Services  |           |      |   |            |
| JE - 0213223   | 1/20/2021 | 894  | INVOICE# 2021-02 STATION LOCATION STUDY         | 6,715.50   |
| DJE - 0138294  | 2/3/2021  | 894  | AMR Holdco Inc, First response pmt - 12/2020    | 26,872.09  |
| Total Reimb for District Services                      |           |      |   | 33,587.59  |

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# Revenue Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Document  | Post On   | Dept | Description  | Amount     |
|---|-----------|------|--|------------|
| Line Item Account 5768 -- Safety Member Reimbursement |           |      |  |            |
| DJE - 0138294   | 2/3/2021  | 894  | WC disability payments, 11/10/20-1/4/21            | 10,395.44  |
| Total Safety Member Reimbursement                     |           |      |  | 10,395.44  |
| Line Item Account 5895 -- Other-Donations             |           |      |  |            |
| DJE - 0138294   | 2/3/2021  | 894  | Community member donations                         | 1,255.00   |
| Total Other-Donations                                 |           |      |  | 1,255.00   |
| Line Item Account 5909 -- Other Miscellaneous Revenue |           |      |  |            |
| DJE - 0138294   | 2/3/2021  | 894  | CalCard rebate, Dec 2020                           | 760.93     |
| JE - 0210384  | 2/15/2021 | 894  | '20MFD, BOS Res. 94-526, Westmont Annex, TRA 02113 | 4,920.12   |
| Total Other Miscellaneous Revenue                     |           |      |  | 5,681.05   |
| Total Montecito Fire Protection Dist                  |           |      |  | 946,976.85 |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On                                    | Document      | Vendor/Employee Name                          | Description  | Hours | Amount     |
|--|---------------|---|--|-------|------------|
| Line Item Account 6100 -- Regular Salaries |               |   |  |       |            |
| 01/01/2021                                 | MIC - 0145598 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Employee retirement contribution, M/D/YY           | 0.00  | 39,125.09  |
| 01/04/2021                                 | CLM - 0616343 | AFLAC   | Employee paid insurance, December 2020             | 0.00  | 914.22     |
| 01/06/2021                                 | EFC - 0028589 | MASSMUTUAL                                    | Employer/employee 457 plan contributions, 12/31/20 | 0.00  | 30,570.00  |
| 01/14/2021                                 | EFC - 0028911 | WAGWORKS INC                                  | Montecito Fire FSA plan pmts, 12/29/20-1/13/21     | 0.00  | 9,654.43   |
| 01/15/2021                                 | CLM - 0619302 | MONTECITO FIREMENS ASSOC                      | Employee association dues, 1/15/21                 | 0.00  | 5,850.00   |
| 01/15/2021                                 | CLM - 0619302 | MONTECITO FIREMENS ASSOC                      | Employee paid disability insurance, 1/15/21        | 0.00  | 1,263.50   |
| 01/15/2021                                 | EFC - 0028794 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Dir Deposits, 1/15/21       | 0.00  | 275,006.72 |
| 01/15/2021                                 | EFC - 0028794 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Taxes, 1/15/21              | 0.00  | 100,071.92 |
| 01/15/2021                                 | EFC - 0028912 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 1/15/21     | 0.00  | 313.20     |
| 01/15/2021                                 | MIC - 0146836 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Employee retirement contribution, 1/15/21          | 0.00  | 41,851.22  |
| 01/19/2021                                 | EFC - 0028913 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 1/19/21     | 0.00  | 318.54     |
| 01/21/2021                                 | EFC - 0028796 | MASSMUTUAL                                    | Employer/employee 457 plan contributions, 1/15/21  | 0.00  | 26,495.50  |
| 01/25/2021                                 | EFC - 0028922 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 1/25/21     | 0.00  | 2,750.00   |
| 01/25/2021                                 | EFC - 0028923 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 1/25/21     | 0.00  | 10.00      |
| 01/26/2021                                 | EFC - 0028924 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 1/26/21     | 0.00  | 105.00     |
| 01/29/2021                                 | CLM - 0620073 | AFLAC   | Employee paid insurance, January 2021              | 0.00  | 974.28     |
| 02/01/2021                                 | EFC - 0028925 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/1/21      | 0.00  | 9.33       |
| 02/01/2021                                 | EFC - 0028977 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Dir Deposits, 2/1/21        | 0.00  | 255,546.47 |
| 02/01/2021                                 | EFC - 0028977 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Taxes, 2/1/21               | 0.00  | 75,009.96  |
| 02/01/2021                                 | JE - 0214900  |   | Overtime adjustment, 1/15/21                       | 0.00  | -19,520.82 |
| 02/01/2021                                 | JE - 0214935  |   | Overtime adjustment, 2/1/21                        | 0.00  | -66,232.48 |
| 02/01/2021                                 | MIC - 0146840 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Employee retirement contribution, 2/1/21           | 0.00  | 43,141.59  |
| 02/04/2021                                 | EFC - 0029193 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/3/21      | 0.00  | 30.00      |
| 02/08/2021                                 | EFC - 0028978 | MASSMUTUAL                                    | Employer/employee 457 plan contributions, 2/1/21   | 0.00  | 26,495.50  |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name                          | Description                                       | Hours | Amount       |
|--|---------------|---|---|-------|--------------|
| 02/08/2021   | EFC - 0029194 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/5/21     | 0.00  | 185.00       |
| 02/09/2021   | EFC - 0029195 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/9/21     | 0.00  | 39.93        |
| 02/16/2021   | CLM - 0623196 | MONTECITO FIREMENS ASSOC                      | Employee association dues, 2/16/21                | 0.00  | 5,850.00     |
| 02/16/2021   | CLM - 0623196 | MONTECITO FIREMENS ASSOC                      | Employee paid disability insurance, 2/16/21       | 0.00  | 1,268.50     |
| 02/16/2021   | EFC - 0029129 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Dir Deposits, 2/16/21      | 0.00  | 234,888.65   |
| 02/16/2021   | EFC - 0029129 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Taxes, 2/16/21             | 0.00  | 69,850.42    |
| 02/16/2021   | EFC - 0029196 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/16/21    | 0.00  | 46.20        |
| 02/16/2021   | MIC - 0147716 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Employee retirement contribution, 2/16/21         | 0.00  | 42,980.24    |
| 02/17/2021   | EFC - 0029197 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/16/21    | 0.00  | 266.68       |
| 02/19/2021   | EFC - 0029198 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/19/21    | 0.00  | 50.00        |
| 02/22/2021   | EFC - 0029199 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/22/21    | 0.00  | 80.00        |
| 02/23/2021   | EFC - 0029100 | MASSMUTUAL                                    | Employer/employee 457 plan contributions, 2/16/21 | 0.00  | 26,345.50    |
| 02/23/2021   | EFC - 0029200 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/23/21    | 0.00  | 80.33        |
| 02/25/2021   | EFC - 0029204 | WAGEWORKS INC                                 | Montecito Fire FSA 2020 plan payments, 2/25/21    | 0.00  | 106.00       |
| 02/25/2021   | EFC - 0029204 | WAGEWORKS INC                                 | Montecito Fire FSA 2020 plan payments, 2/4/21     | 0.00  | 798.50       |
| 02/26/2021   | EFC - 0029201 | WAGE WORKS INC                                | Montecito Fire FSA 2021 plan payments, 2/26/21    | 0.00  | 54.58        |
| Total Regular Salaries                                 |               |   |   | 0.00  | 1,232,643.70 |
| Line Item Account 6300 -- Overtime                     |               |   |   |       |              |
| 02/01/2021   | JE - 0214900  |   | Overtime adjustment, 1/15/21                      | 0.00  | 2,217.71     |
| 02/01/2021   | JE - 0214935  |   | Overtime adjustment, 2/1/21                       | 0.00  | 5,751.53     |
| Total Overtime   |               |   |   | 0.00  | 7,969.24     |
| Line Item Account 6301 -- Overtime - Reimbursable      |               |   |   |       |              |
| 02/01/2021   | JE - 0214935  |   | Overtime adjustment, 2/1/21                       | 0.00  | 14,178.96    |
| Total Overtime - Reimbursable                          |               |   |   | 0.00  | 14,178.96    |
| Line Item Account 6310 -- Overtime - Constant Staffing |               |   |   |       |              |
| 02/01/2021   | JE - 0214900  |   | Overtime adjustment, 1/15/21                      | 0.00  | 17,303.11    |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name                          | Description  | Hours | Amount     |
|--|---------------|---|--|-------|------------|
| 02/01/2021   | JE - 0214935  |   | Overtime adjustment, 2/1/21                        | 0.00  | 46,301.99  |
|  |               |   | Total Overtime - Constant Staffing                 | 0.00  | 63,605.10  |
| Line Item Account 6400 -- Retirement Contribution  |               |   |  |       |            |
| 01/01/2021   | MIC - 0145598 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | District retirement contributions, M/D/YY          | 0.00  | 59,884.31  |
| 01/15/2021   | MIC - 0146836 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | District retirement contributions, 1/15/21         | 0.00  | 62,030.22  |
| 02/01/2021   | MIC - 0146840 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | District retirement contributions, 2/1/21          | 0.00  | 63,957.36  |
| 02/12/2021   | CLM - 0621635 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | 2021 RBF Contribution, initial                     | 0.00  | 11,537.61  |
| 02/16/2021   | MIC - 0147716 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | District retirement contributions, 2/16/21         | 0.00  | 63,770.72  |
|  |               |   | Total Retirement Contribution                      | 0.00  | 261,180.22 |
| Line Item Account 6550 -- FICA/Medicare            |               |   |  |       |            |
| 01/15/2021   | EFC - 0028794 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SS/Medicare, 1/15/21        | 0.00  | 6,442.50   |
| 02/01/2021   | EFC - 0028977 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SS/Medicare, 2/1/21         | 0.00  | 5,775.66   |
| 02/16/2021   | EFC - 0029129 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SS/Medicare, 2/16/21        | 0.00  | 5,416.68   |
|  |               |   | Total FICA/Medicare                                | 0.00  | 17,634.84  |
| Line Item Account 6600 -- Health Insurance Contrib |               |   |  |       |            |
| 01/04/2021   | CLM - 0616468 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health insurance - active, January 2021            | 0.00  | 81,220.54  |
| 01/04/2021   | CLM - 0616468 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health insurance - retirees, January 2021          | 0.00  | 68,844.88  |
| 01/04/2021   | CLM - 0616468 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health insurance admin fee - active, January 2021  | 0.00  | 194.93     |
| 01/04/2021   | CLM - 0616468 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health insurance admin fee - retirees January 2021 | 0.00  | 165.23     |
| 01/04/2021   | CLM - 0616606 | LINCOLN NATIONAL LIFE INS                     | Life Insurance, January 2021                       | 0.00  | 707.41     |
| 01/05/2021   | CLM - 0616916 | DELTA DENTAL                                  | Dental insurance - active, January 2021            | 0.00  | 7,167.90   |



# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name                          | Description  | Hours | Amount     |
|---|---------------|---|--|-------|------------|
| 01/05/2021  | CLM - 0616916 | DELTA DENTAL                                  | Dental insurance - retirees, January 2021          | 0.00  | 6,464.04   |
| 01/08/2021  | MIC - 0145583 | Vision Service Plan-CA                        | Vision insurance - active, January 2021            | 0.00  | 1,398.79   |
| 01/08/2021  | MIC - 0145583 | Vision Service Plan-CA                        | Vision insurance - retirees, January 2021          | 0.00  | 1,789.15   |
| 01/13/2021  | CLM - 0618169 | WAGeworks INC                                 | FSA administrative fee, December 2020              | 0.00  | 93.50      |
| 01/27/2021  | CLM - 0619989 | WAGE WORKS INC                                | FSA administrative fee, January 2021               | 0.00  | 85.00      |
| 02/01/2021  | CLM - 0619391 | LINCOLN NATIONAL LIFE INS                     | Life Insurance, February 2021                      | 0.00  | 707.41     |
| 02/01/2021  | CLM - 0619979 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health insurance - active, February 2021           | 0.00  | 83,180.54  |
| 02/01/2021  | CLM - 0619979 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health insurance - retirees, February 2021         | 0.00  | 68,844.88  |
| 02/01/2021  | CLM - 0619979 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health insurance admin fee - active, February 2021 | 0.00  | 199.63     |
| 02/01/2021  | CLM - 0619979 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health insurance admin fee - retirees, Feb 2021    | 0.00  | 165.23     |
| 02/01/2021  | CLM - 0620122 | DELTA DENTAL                                  | Dental insurance - active, February 2021           | 0.00  | 7,271.68   |
| 02/01/2021  | CLM - 0620122 | DELTA DENTAL                                  | Dental insurance - retirees, February 2021         | 0.00  | 6,953.20   |
| 02/01/2021  | MIC - 0146641 | Vision Service Plan-CA                        | Vision insurance - active, February 2021           | 0.00  | 1,398.79   |
| 02/01/2021  | MIC - 0146641 | Vision Service Plan-CA                        | Vision insurance - retirees, February 2021         | 0.00  | 1,724.09   |
| 02/03/2021  | DJE - 0138294 |   | Dental insurance premium holiday, October 2020     | 0.00  | -13,702.34 |
| 02/16/2021  | CLM - 0621882 | WAGeworks INC                                 | FSA administrative fee, January 2021               | 0.00  | 68.00      |
| 02/23/2021  | CLM - 0623045 | LINCOLN NATIONAL LIFE INS                     | Life Insurance, March 2021                         | 0.00  | 707.41     |
| Total Health Insurance Contrib                          |               |   |  | 0.00  | 325,649.89 |
| Line Item Account 6700 -- Unemployment Ins Contribution |               |   |  |       |            |
| 01/15/2021  | EFC - 0028794 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SUI Taxes, 1/15/21          | 0.00  | 4,771.99   |
| 02/01/2021  | EFC - 0028977 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SUI Taxes, 2/1/21           | 0.00  | 103.10     |
| 02/16/2021  | EFC - 0029129 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll FFCRA PSL Credit, 2/16/21   | 0.00  | -9,018.01  |
| 02/16/2021  | EFC - 0029129 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SUI Taxes, 2/16/21          | 0.00  | 14.05      |
| Total Unemployment Ins Contribution                     |               |   |  | 0.00  | -4,128.87  |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name             | Description                                      | Hours | Amount    |
|---|---------------|----------------------------------|--|-------|-----------|
| Line Item Account 7030 -- Clothing and Personal |               |                                  |  |       |           |
| 01/15/2021                                      | CLM - 0618651 | ON DUTY UNIFORMS                 | Ties/Tie Bars: Neels and Hudley                  | 0.00  | 29.09     |
| 01/15/2021                                      | MIC - 0146102 | FASTENAL                         | COVID-19: PPE - Masks                            | 0.00  | 1,071.96  |
| 01/15/2021                                      | MIC - 0146132 | Life Assist Inc                  | COVID-19: PPE - gloves                           | 0.00  | 948.20    |
| 01/20/2021                                      | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Helmet shields, Div91 & BC95                     | 0.00  | 254.00    |
| 01/28/2021                                      | MIC - 0146614 | LINEGEAR FIRE & RESCUE EQUIPMENT | PPE: Black cargo pants (4)                       | 0.00  | 948.20    |
| 01/28/2021                                      | MIC - 0146614 | LINEGEAR FIRE & RESCUE EQUIPMENT | PPE: Yellow shirts (2)                           | 0.00  | 492.30    |
| 01/31/2021                                      | AUT - SUTAXJE |                                  | SUTAX JE - January 2021                          | 0.00  | 18.29     |
| 02/03/2021                                      | DJE - 0138294 |                                  | SDRMA reimb. for purchasing protection equipment | 0.00  | -1,000.00 |
| 02/17/2021                                      | MIC - 0147229 | ALLSTAR FIRE EQUIPMENT INC       | 13 Turnout sets (budgeted)                       | 0.00  | 41,868.42 |
| 02/17/2021                                      | MIC - 0147229 | ALLSTAR FIRE EQUIPMENT INC       | 2 Turnout sets (budgeted)                        | 0.00  | 5,261.43  |
| 02/22/2021                                      | CLM - 0622369 | FASTENAL                         | COVID-19: PPE Gowns and Masks                    | 0.00  | 1,496.04  |
| 02/22/2021                                      | CLM - 0622976 | ALLSTAR FIRE EQUIPMENT INC       | 12 Bib Style Fire Hoods (budgeted)               | 0.00  | 1,296.37  |
| 02/22/2021                                      | CLM - 0623022 | ON DUTY UNIFORMS                 | Uniform bugles                                   | 0.00  | 202.57    |
| 02/22/2021                                      | MIC - 0147490 | Life Assist Inc                  | COVID-19: PPE - Respirator mask (3)              | 0.00  | 1,477.90  |
| 02/28/2021                                      | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Helmet shields                                   | 0.00  | 16.20     |
| Total Clothing and Personal                     |               |                                  |  | 0.00  | 54,380.97 |
| Line Item Account 7050 -- Communications        |               |                                  |  |       |           |
| 01/05/2021                                      | CLM - 0616898 | VERIZON WIRELESS                 | Wireless service, 11/20-12/13/20                 | 0.00  | 1,809.88  |
| 01/06/2021                                      | MIC - 0145648 | TURN WIRELESS                    | Redundant internet Station 1: February 2021      | 0.00  | 88.25     |
| 01/06/2021                                      | MIC - 0145648 | TURN WIRELESS                    | Redundant internet Station 2: February 2021      | 0.00  | 88.25     |
| 01/11/2021                                      | MIC - 0145882 | FRONTIER                         | 209/097-2953.0                                   | 0.00  | 668.35    |
| 01/11/2021                                      | MIC - 0145882 | FRONTIER                         | 209/111-1529.0                                   | 0.00  | 140.47    |
| 01/11/2021                                      | MIC - 0145882 | FRONTIER                         | 805-565-9618                                     | 0.00  | 68.40     |
| 01/11/2021                                      | MIC - 0145882 | FRONTIER                         | 805-969-0318                                     | 0.00  | 72.14     |
| 01/11/2021                                      | MIC - 0145882 | FRONTIER                         | Circuit ID: 05/RTNB/002320                       | 0.00  | 46.25     |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On              | Document      | Vendor/Employee Name             | Description                                     | Hours | Amount    |
|----------------------|---------------|----------------------------------|---|-------|-----------|
| 01/11/2021           | MIC - 0145882 | FRONTIER                         | Circuit ID: 05/RTNB/655155                      | 0.00  | 46.25     |
| 01/11/2021           | MIC - 0145882 | FRONTIER                         | Circuit ID: 05/RTNB/974343                      | 0.00  | 46.25     |
| 01/11/2021           | MIC - 0145882 | FRONTIER                         | Circuit ID: 05/RTNB/974365                      | 0.00  | 46.25     |
| 01/11/2021           | MIC - 0145882 | FRONTIER                         | Circuit ID: 11/RTNB/566142                      | 0.00  | 115.71    |
| 01/11/2021           | MIC - 0145882 | FRONTIER                         | Circuit ID: 20/PLNB/200447                      | 0.00  | 46.25     |
| 01/15/2021           | CLM - 0618656 | SATCOM GLOBAL INC                | Satellite phone charges                         | 0.00  | 169.03    |
| 01/20/2021           | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | iPad vehicle mounts and accessories             | 0.00  | 325.84    |
| 01/20/2021           | MIC - 0146187 | COX COMMUNICATIONS - BUSINESS    | CAD connectivity & Internet: January 2021       | 0.00  | 1,779.97  |
| 01/20/2021           | MIC - 0146187 | COX COMMUNICATIONS - BUSINESS    | Internet Station 2: January 2021                | 0.00  | 450.00    |
| 01/27/2021           | CLM - 0619600 | IMPULSE INTERNET SERVICES        | Phone services, 2/25/21-3/24/21                 | 0.00  | 1,595.38  |
| 02/01/2021           | CLM - 0619991 | VERIZON WIRELESS                 | Wireless service, 12/14/20-1/13/21              | 0.00  | 2,806.89  |
| 02/03/2021           | CLM - 0620735 | SATCOM GLOBAL INC                | Satellite phone charges                         | 0.00  | 169.03    |
| 02/03/2021           | MIC - 0146849 | TURN WIRELESS                    | Redundant internet Station 1: March 2021        | 0.00  | 88.25     |
| 02/03/2021           | MIC - 0146849 | TURN WIRELESS                    | Redundant internet Station 2: March 2021        | 0.00  | 88.25     |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | 209/097-2953.0                                  | 0.00  | 668.35    |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | 209/111-1529.0                                  | 0.00  | 140.47    |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | 805-565-9618                                    | 0.00  | 69.26     |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | 805-969-0318                                    | 0.00  | 73.06     |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | Circuit ID: 05/RTNB/002320                      | 0.00  | 46.25     |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | Circuit ID: 05/RTNB/655155                      | 0.00  | 46.25     |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | Circuit ID: 05/RTNB/974343                      | 0.00  | 46.25     |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | Circuit ID: 05/RTNB/974365                      | 0.00  | 46.25     |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | Circuit ID: 11/RTNB/566142                      | 0.00  | 115.71    |
| 02/08/2021           | MIC - 0146927 | FRONTIER                         | Circuit ID: 20/PLNB/200447                      | 0.00  | 46.25     |
| 02/16/2021           | MIC - 0147224 | COX COMMUNICATIONS - BUSINESS    | CAD connectivity & Internet: February 2021      | 0.00  | 1,779.97  |
| 02/16/2021           | MIC - 0147224 | COX COMMUNICATIONS - BUSINESS    | Internet Station 2: February 2021               | 0.00  | 450.00    |
| 02/28/2021           | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | iPad vehicle mounts, radio programming software | 0.00  | 151.23    |
| Total Communications |               |                                  |   | 0.00  | 14,434.64 |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name             | Description  | Hours                    | Amount   |
|---|---------------|----------------------------------|--|--------------------------|----------|
| Line Item Account 7060 -- Food                  |               |                                  |  |                          |          |
| 02/28/2021                                      | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Weather upstaffing dinner for shift employees      | 0.00                     | 111.80   |
|   |               |                                  |  | Total Food               | 111.80   |
| Line Item Account 7070 -- Household Supplies    |               |                                  |  |                          |          |
| 01/15/2021                                      | MIC - 0146166 | READY REFRESH BY NESTLE          | Bottled water, Sta. 1                              | 0.00                     | 332.51   |
| 01/15/2021                                      | MIC - 0146166 | READY REFRESH BY NESTLE          | Bottled water, Sta. 2                              | 0.00                     | 90.38    |
| 01/19/2021                                      | CLM - 0618496 | Montecito Village Hardware       | Electric timer, Christmas lights, tape             | 0.00                     | 61.37    |
| 01/19/2021                                      | CLM - 0618496 | Montecito Village Hardware       | Fill caulk   | 0.00                     | 25.85    |
| 01/19/2021                                      | CLM - 0618496 | Montecito Village Hardware       | Glue and nails                                     | 0.00                     | 8.60     |
| 01/19/2021                                      | CLM - 0618496 | Montecito Village Hardware       | Tank lever   | 0.00                     | 17.23    |
| 01/19/2021                                      | MIC - 0146164 | MARBORG INDUSTRIES               | Refuse disposal, Sta. 1                            | 0.00                     | 522.80   |
| 01/19/2021                                      | MIC - 0146164 | MARBORG INDUSTRIES               | Refuse disposal, Sta. 2                            | 0.00                     | 235.56   |
| 01/20/2021                                      | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Household supplies                                 | 0.00                     | 83.45    |
| 02/01/2021                                      | MIC - 0146731 | MISSION LINEN SUPPLY             | Shop towels, Sta. 1 (Dec 2020-Jan 2021)            | 0.00                     | 765.50   |
| 02/01/2021                                      | MIC - 0146731 | MISSION LINEN SUPPLY             | Shop towels, Sta. 2 (Dec 2020-Jan 2021)            | 0.00                     | 505.64   |
| 02/17/2021                                      | CLM - 0622037 | MARBORG INDUSTRIES               | Refuse disposal, Sta. 1                            | 0.00                     | 522.80   |
| 02/23/2021                                      | MIC - 0147515 | READY REFRESH BY NESTLE          | Bottled water, Sta. 1                              | 0.00                     | 312.53   |
| 02/23/2021                                      | MIC - 0147515 | READY REFRESH BY NESTLE          | Bottled water, Sta. 2                              | 0.00                     | 78.89    |
| 02/28/2021                                      | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Dump fee - Station 2 cleanup                       | 0.00                     | 53.25    |
| 02/28/2021                                      | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Household supplies                                 | 0.00                     | 332.10   |
|   |               |                                  |  | Total Household Supplies | 3,948.46 |
| Line Item Account 7120 -- Equipment Maintenance |               |                                  |  |                          |          |
| 01/07/2021                                      | CLM - 0616983 | RUGGIERO PLUMBING                | Plumbing svc: Replace water heater pump            | 0.00                     | 660.00   |
| 01/20/2021                                      | CLM - 0618638 | SANTA BARBARA LOCKSMITHS INC     | Service entry lock                                 | 0.00                     | 145.00   |
| 01/20/2021                                      | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Maintenance: Gen. coolant, appliance rep, hydrants | 0.00                     | 473.86   |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name             | Description                                       | Hours | Amount    |
|--|---------------|----------------------------------|---|-------|-----------|
| 01/21/2021   | CLM - 0619153 | SAFETY KLEEN INC                 | Waste oil   | 0.00  | 113.50    |
| 01/22/2021   | MIC - 0146354 | Pauletto Electric                | Change fluorescent bulbs in sta. 1 kitchen to LED | 0.00  | 644.28    |
| 01/22/2021   | MIC - 0146354 | Pauletto Electric                | Check power to HVAC system at station 2           | 0.00  | 115.00    |
| 01/22/2021   | MIC - 0146354 | Pauletto Electric                | Remove faulty photo cell from exterior lighting   | 0.00  | 280.75    |
| 01/22/2021   | MIC - 0146354 | Pauletto Electric                | Replace lights in dispatch                        | 0.00  | 211.70    |
| 02/08/2021   | CLM - 0621190 | SOUTHWESTERN BAG CO              | 8,000 sand bags: storm prep                       | 0.00  | 2,474.80  |
| 02/09/2021   | CLM - 0621250 | ROGER L FORTIER DBA RLF TRUCKING | Sand for sand bags, storm prep                    | 0.00  | 2,485.90  |
| 02/12/2021   | MIC - 0147153 | JOY EQUIPMENT PROTECTION INC     | Backflow testing, Station 1                       | 0.00  | 295.00    |
| 02/12/2021   | MIC - 0147153 | JOY EQUIPMENT PROTECTION INC     | Backflow testing, Station 2                       | 0.00  | 525.00    |
| 02/16/2021   | CLM - 0621912 | RUGGIERO PLUMBING                | Toilet and coffee maker repair, Station 1         | 0.00  | 319.00    |
| 02/16/2021   | MIC - 0147172 | ANCHOR AIR SYSTEMS               | Exhaust duct installation, Station 2              | 0.00  | 3,285.00  |
| 02/16/2021   | MIC - 0147172 | ANCHOR AIR SYSTEMS               | Regular HVAC maintenance, Station 1               | 0.00  | 491.10    |
| 02/16/2021   | MIC - 0147172 | ANCHOR AIR SYSTEMS               | Regular HVAC maintenance, Station 2               | 0.00  | 325.85    |
| 02/23/2021   | CLM - 0623032 | SANTA BARBARA LOCKSMITHS INC     | Door lock maintenance, Station 1                  | 0.00  | 130.00    |
| Total Equipment Maintenance                              |               |                                  |   | 0.00  | 12,975.74 |
| Line Item Account 7200 -- Structure & Ground Maintenance |               |                                  |   |       |           |
| 01/25/2021   | MIC - 0146363 | ENVIROSCAPING INC                | Landscape maintenance, Sta. 1 January 2021        | 0.00  | 930.00    |
| 01/25/2021   | MIC - 0146363 | ENVIROSCAPING INC                | Landscape maintenance, Sta. 2 January 2021        | 0.00  | 290.00    |
| 02/12/2021   | MIC - 0147155 | Santa Barbara Steam Cleaning     | Dryer vent cleaning, Sta. 1                       | 0.00  | 405.00    |
| 02/12/2021   | MIC - 0147155 | Santa Barbara Steam Cleaning     | Dryer vent cleaning, Sta. 2                       | 0.00  | 245.00    |
| 02/22/2021   | MIC - 0147492 | ENVIROSCAPING INC                | Landscape maintenance, Sta. 1 February 2021       | 0.00  | 930.00    |
| 02/22/2021   | MIC - 0147492 | ENVIROSCAPING INC                | Landscape maintenance, Sta. 2 February 2021       | 0.00  | 290.00    |
| 02/23/2021   | MIC - 0147507 | O'CONNOR PEST CONTROL-SB         | Quarterly pest control maint., Sta. 1             | 0.00  | 208.00    |
| 02/23/2021   | MIC - 0147507 | O'CONNOR PEST CONTROL-SB         | Quarterly pest control maint., Sta. 2             | 0.00  | 75.00     |
| Total Structure & Ground Maintenance                     |               |                                  |   | 0.00  | 3,373.00  |
| Line Item Account 7205 -- Fire Defense Zone              |               |                                  |   |       |           |
| 01/11/2021   | MIC - 0145918 | MCPHERSON TREE CARE INC          | Dead tree removal: Cold Spring Rd                 | 0.00  | 20,275.00 |
| 01/19/2021   | CLM - 0618645 | ECO TREE WORKS                   | Tag and trim - Romero Cyn/Lower Hyde Rds.         | 0.00  | 5,100.00  |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name             | Description  | Hours | Amount    |
|---|---------------|----------------------------------|--|-------|-----------|
| 01/21/2021  | CLM - 0619087 | ON DUTY UNIFORMS                 | Fuel treatment network:Cal Fire Crew like for kind | 0.00  | 1,470.67  |
| 01/21/2021  | MIC - 0146300 | MCPHERSON TREE CARE INC          | Dead tree removal: Ashley Rd                       | 0.00  | 9,450.00  |
| 01/21/2021  | MIC - 0146300 | MCPHERSON TREE CARE INC          | Dead tree removal: East Mountain Dr                | 0.00  | 1,800.00  |
| 01/21/2021  | MIC - 0146300 | MCPHERSON TREE CARE INC          | Fuel treatment network: Bella Vista                | 0.00  | 1,755.00  |
| 01/25/2021  | CLM - 0619449 | FREEDOM SIGNS                    | Neighborhood chipping: dates for signs             | 0.00  | 1,303.26  |
| 02/24/2021  | CLM - 0623226 | FREEDOM SIGNS                    | Prevention signs for bonfires info (6)             | 0.00  | 782.02    |
| Total Fire Defense Zone                                 |               |                                  |  | 0.00  | 41,935.95 |
| Line Item Account 7348 -- Instruments & Equip. < \$5000 |               |                                  |  |       |           |
| 01/05/2021  | CLM - 0616898 | VERIZON WIRELESS                 | Replacement devices (2)                            | 0.00  | 31.00     |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Equipment for new E91: small tools                 | 0.00  | 73.17     |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | RAWS unit upgrade (budgeted)                       | 0.00  | 3,164.00  |
| 02/01/2021  | CLM - 0619991 | VERIZON WIRELESS                 | Cell phones: Hudley, Moran                         | 0.00  | 441.45    |
| 02/12/2021  | CLM - 0621933 | L N CURTIS & SONS                | New E91: Equipment (budgeted)                      | 0.00  | 3,429.58  |
| 02/17/2021  | MIC - 0147229 | ALLSTAR FIRE EQUIPMENT INC       | New E91: Equipment (budgeted)                      | 0.00  | 101.75    |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | New E91 equipment: Auto extrication bag            | 0.00  | 103.59    |
| Total Instruments & Equip. < \$5000                     |               |                                  |  | 0.00  | 7,344.54  |
| Line Item Account 7363 -- Equipment Maintenance         |               |                                  |  |       |           |
| 01/05/2021  | CLM - 0616925 | Kimball Midwest Corp             | Shop supply: Cloth roll                            | 0.00  | 332.95    |
| 01/15/2021  | MIC - 0146085 | SM TIRE                          | E191: Labor to swap tires around                   | 0.00  | 130.86    |
| 01/15/2021  | MIC - 0146085 | SM TIRE                          | E92: Labor to install rear tires                   | 0.00  | 290.94    |
| 01/20/2021  | CLM - 0618654 | PERRY FORD LINCOLN MAZDA         | U91: Service parts                                 | 0.00  | 488.04    |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Mechanic repair parts: emergency shutoff - E92     | 0.00  | 464.97    |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Mechanic repair parts: various                     | 0.00  | 524.31    |
| 01/20/2021  | CLM - 0619055 | Kimball Midwest Corp             | E92: Air fittings                                  | 0.00  | 345.21    |
| 01/21/2021  | MIC - 0146308 | SOUTH COAST EMERGENCY            | E91: Filter  | 0.00  | 344.40    |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On    | Document      | Vendor/Employee Name                     | Description                                    | Hours | Amount    |
|------------|---------------|--|--|-------|-----------|
| 01/21/2021 | MIC - 0146308 | VEHICLE SERVICE<br>SOUTH COAST EMERGENCY | E91: Service parts                             | 0.00  | 462.90    |
| 01/21/2021 | MIC - 0146308 | VEHICLE SERVICE<br>SOUTH COAST EMERGENCY | E92: Brake light switches                      | 0.00  | 362.55    |
| 01/21/2021 | MIC - 0146308 | VEHICLE SERVICE<br>SOUTH COAST EMERGENCY | E92: Pump air shift cylinder                   | 0.00  | 2,147.62  |
| 01/21/2021 | MIC - 0146315 | VELOCITY TRUCK CENTER<br>VENTURA COUNTY  | E191: Brake part/clamps                        | 0.00  | 79.70     |
| 01/21/2021 | MIC - 0146315 | VELOCITY TRUCK CENTER<br>VENTURA COUNTY  | E91: Filters                                   | 0.00  | 265.51    |
| 01/21/2021 | MIC - 0146315 | VELOCITY TRUCK CENTER<br>VENTURA COUNTY  | E91: Oil (15 gallons)                          | 0.00  | 1,337.46  |
| 01/21/2021 | MIC - 0146315 | VELOCITY TRUCK CENTER<br>VENTURA COUNTY  | Returned 12 gallons of oil                     | 0.00  | -1,069.97 |
| 01/25/2021 | CLM - 0619396 | SOUTH COAST EMERGENCY<br>VEHICLE SERVICE | Pumper: Door switch                            | 0.00  | 52.74     |
| 01/28/2021 | MIC - 0146620 | SOUTH COAST EMERGENCY<br>VEHICLE SERVICE | E91: door switches                             | 0.00  | 98.90     |
| 01/28/2021 | MIC - 0146620 | SOUTH COAST EMERGENCY<br>VEHICLE SERVICE | E91: Repair parts                              | 0.00  | 160.66    |
| 01/28/2021 | MIC - 0146637 | SNAP-ON INDUSTRIAL                       | Tool (budgeted)                                | 0.00  | 33.42     |
| 01/28/2021 | MIC - 0146637 | SNAP-ON INDUSTRIAL                       | Tools (budgeted)                               | 0.00  | 264.05    |
| 02/01/2021 | MIC - 0146769 | HUGO'S AUTO DETAILING                    | Car wash service, December 2020                | 0.00  | 555.00    |
| 02/01/2021 | MIC - 0146769 | HUGO'S AUTO DETAILING                    | Car wash service, January 2021                 | 0.00  | 170.00    |
| 02/08/2021 | CLM - 0621101 | McMaster-Carr Supply Co                  | E391: Clevis pins                              | 0.00  | 16.74     |
| 02/08/2021 | CLM - 0621183 | SOUTH COAST EMERGENCY<br>VEHICLE SERVICE | Pumper: Rear axle recall and various repairs   | 0.00  | 5,632.55  |
| 02/12/2021 | CLM - 0621842 | IRON HORSE AUTO BODY OF SANTA<br>BARBARA | U91: Accident repair, left bed side and bumper | 0.00  | 5,390.29  |
| 02/12/2021 | CLM - 0621933 | L N CURTIS & SONS                        | Engine nozzles (budgeted)                      | 0.00  | 9,741.02  |
| 02/19/2021 | CLM - 0622542 | Kimball Midwest Corp                     | E392: Shop supplies                            | 0.00  | 236.54    |
| 02/22/2021 | MIC - 0147339 | AUTOZONE PARTS INC                       | D91: Head light bulbs                          | 0.00  | 120.01    |
| 02/22/2021 | MIC - 0147339 | AUTOZONE PARTS INC                       | Shop supplies                                  | 0.00  | 49.21     |



# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name                    | Description                                  | Hours | Amount    |
|---|---------------|---|--|-------|-----------|
| 02/22/2021  | MIC - 0147339 | AUTOZONE PARTS INC                      | Shop supply returned, sealant                | 0.00  | -4.88     |
| 02/22/2021  | MIC - 0147339 | AUTOZONE PARTS INC                      | UTV 91: Battery returned                     | 0.00  | -125.18   |
| 02/22/2021  | MIC - 0147344 | VELOCITY TRUCK CENTER<br>VENTURA COUNTY | Exhaust clamps                               | 0.00  | 13.79     |
| 02/22/2021  | MIC - 0147344 | VELOCITY TRUCK CENTER<br>VENTURA COUNTY | Parts: E391, E392                            | 0.00  | 192.12    |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Helmets/supplies for headsets for UTV91      | 0.00  | 697.71    |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Mechanic fleet repair parts                  | 0.00  | 673.73    |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Mechanic fleet repair parts: batteries (4)   | 0.00  | 1,074.51  |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Mechanic shop stock supplies                 | 0.00  | 800.10    |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Repairs: Inverter - Medic91                  | 0.00  | 341.74    |
| Total Equipment Maintenance                       |               |   |  | 0.00  | 32,692.22 |
| Line Item Account 7400 -- Medical, Dental and Lab |               |   |  |       |           |
| 01/06/2021  | CLM - 0616932 | TELEFLEX LLC                            | Patient medical supplies                     | 0.00  | 605.13    |
| 01/06/2021  | MIC - 0145575 | Life Assist Inc                         | Patient medical supplies                     | 0.00  | 2,824.82  |
| 01/11/2021  | CLM - 0617801 | STRYKER SALES CORPORATION               | Patient medical supplies                     | 0.00  | 1,881.38  |
| 01/15/2021  | MIC - 0146099 | Life Assist Inc                         | Patient medical supplies                     | 0.00  | 348.38    |
| 01/15/2021  | MIC - 0146132 | Life Assist Inc                         | Patient medical supplies                     | 0.00  | 153.10    |
| 02/01/2021  | CLM - 0620400 | STRYKER SALES CORPORATION               | New E91 cardiac monitor data line (budgeted) | 0.00  | 1,310.44  |
| 02/12/2021  | CLM - 0622055 | TELEFLEX LLC                            | Patient medical supplies                     | 0.00  | 605.13    |
| 02/17/2021  | MIC - 0147228 | Life Assist Inc                         | Patient medical supplies                     | 0.00  | 1,395.75  |
| 02/22/2021  | MIC - 0147490 | Life Assist Inc                         | Patient medical supplies                     | 0.00  | 131.43    |
| Total Medical, Dental and Lab                     |               |   |  | 0.00  | 9,255.56  |
| Line Item Account 7450 -- Office Expense          |               |   |  |       |           |
| 01/11/2021  | CLM - 0617806 | STAPLES BUSINESS CREDIT                 | Office supplies                              | 0.00  | 380.45    |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Website domain fee and CalCard admin charge  | 0.00  | 325.53    |



# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name                     | Description  | Hours | Amount    |
|--|---------------|--|--|-------|-----------|
| 01/25/2021   | CLM - 0619361 | SANTA BARBARA NEWS PRESS                 | Subscription: 52 weeks                             | 0.00  | 233.25    |
| 02/02/2021   | CLM - 0620535 | IRON MOUNTAIN                            | Shredding service, bi-monthly fee                  | 0.00  | 101.70    |
| 02/08/2021   | CLM - 0621069 | STAPLES BUSINESS CREDIT                  | Office supplies                                    | 0.00  | 406.83    |
| 02/24/2021   | CLM - 0623473 | BOONE PRINTING & GRAPHICS                | MFD notepads (25)                                  | 0.00  | 150.66    |
| 02/25/2021   | CLM - 0623534 | The UPS Store                            | Montecito Fire Shipping Charges December 2020      | 0.00  | 82.52     |
| 02/28/2021   | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM         | GoodReader apps for engines, Annotation app (BC94) | 0.00  | 55.91     |
| 02/28/2021   | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM         | IT supplies: webcams, headsets, portable monitor   | 0.00  | 595.30    |
| 02/28/2021   | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM         | Office supplies, postage and CalCard admin fee     | 0.00  | 355.36    |
| 02/28/2021   | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM         | Website domain fees, 2 years (credit)              | 0.00  | -159.98   |
| Total Office Expense                                     |               |  |  | 0.00  | 2,527.53  |
| Line Item Account 7460 -- Professional & Special Service |               |  |  |       |           |
| 01/05/2021   | CLM - 0616919 | ATKINS NORTH AMERICA INC                 | Debris flow map update, payment 2 of 2 (budgeted)  | 0.00  | 28,647.00 |
| 01/05/2021   | CLM - 0616942 | ZWORLD GIS                               | Mapping services, December 2020                    | 0.00  | 1,250.00  |
| 01/05/2021   | CLM - 0616951 | SANSUM CLINIC OCCUPATIONAL MEDICINE      | Vaccination (1)                                    | 0.00  | 26.00     |
| 01/06/2021   | CLM - 0616978 | LIEBERT CASSIDY WHITMORE                 | Attorney fees, November 2020                       | 0.00  | 38.00     |
| 01/11/2021   | CLM - 0617865 | ROBERT D TENEYCK                         | Community Risk Survey - Professional Services      | 0.00  | 3,000.00  |
| 01/15/2021   | CLM - 0618564 | NORM KATZ PSY D                          | Pre-employment screening, 1 new hire               | 0.00  | 450.00    |
| 01/15/2021   | CLM - 0618627 | SANSUM CLINIC OCCUPATIONAL MEDICINE      | Vaccination (1)                                    | 0.00  | 67.00     |
| 01/20/2021   | CLM - 0619022 | PTRUTNER FIRE PROTECTION ENGINEERING INC | Fire sprinkler system plans review (2)             | 0.00  | 850.00    |
| 01/20/2021   | CLM - 0619063 | PRICE POSTEL & PARMA                     | Legal services, December 2020                      | 0.00  | 2,692.50  |
| 01/22/2021   | MIC - 0146312 | UNDERWOOD MANAGEMENT RESOURCES INC       | Extractor project, Station 2                       | 0.00  | 28.00     |
| 01/22/2021   | MIC - 0146312 | UNDERWOOD MANAGEMENT RESOURCES INC       | Flooring project management, Dec 2020              | 0.00  | 255.00    |
| 01/27/2021   | CLM - 0619596 | LATITUDE 34 TECHNOLOGIES INC             | IT support, February 2021                          | 0.00  | 4,600.00  |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On    | Document      | Vendor/Employee Name                     | Description  | Hours | Amount    |
|------------|---------------|--|--|-------|-----------|
| 01/28/2021 | CLM - 0620053 | SANTA BARBARA CO FIRE CHIEF ASSOC        | Peer Support Coordinator, Oct-Dec 2020             | 0.00  | 664.83    |
| 01/28/2021 | CLM - 0620156 | AP TRITON                                | Strategic Plan Outreach Survey (bilingual)         | 0.00  | 5,242.00  |
| 01/28/2021 | MIC - 0146655 | SANSUM CLINIC OCCUPATIONAL MEDICINE      | Employee physicals (2)                             | 0.00  | 2,436.00  |
| 01/28/2021 | MIC - 0146655 | SANSUM CLINIC OCCUPATIONAL MEDICINE      | Pre-employment physical (1)                        | 0.00  | 1,203.00  |
| 02/02/2021 | CLM - 0620534 | ZWORLD GIS                               | Mapping services, January 2021                     | 0.00  | 1,250.00  |
| 02/05/2021 | CLM - 0621000 | AP TRITON                                | Fire Station Location Study, payment 3 of 3        | 0.00  | 13,430.00 |
| 02/12/2021 | CLM - 0621656 | ADASTRAGOV                               | Costing software, annual fee                       | 0.00  | 5,000.00  |
| 02/12/2021 | CLM - 0621834 | NORM KATZ PSY D                          | Pre-employment screening, 4 new hires              | 0.00  | 1,800.00  |
| 02/16/2021 | CLM - 0621881 | SHAUN P DAVIS                            | S. Davis Reimb: Rapid PCR COVID test               | 0.00  | 475.00    |
| 02/16/2021 | CLM - 0621914 | PTRUTNER FIRE PROTECTION ENGINEERING INC | Fire sprinkler system plan review                  | 0.00  | 300.00    |
| 02/16/2021 | CLM - 0621932 | PRICE POSTEL & PARMA                     | Legal services, January 2021                       | 0.00  | 1,512.00  |
| 02/16/2021 | CLM - 0622050 | SANSUM CLINIC OCCUPATIONAL MEDICINE      | Employee physicals (4)                             | 0.00  | 3,202.00  |
| 02/19/2021 | CLM - 0622555 | DEMSEY FILLIGER & ASSOCIATES             | GASB 75 Valuation Report for 6/30/20               | 0.00  | 3,000.00  |
| 02/23/2021 | CLM - 0622905 | DONNOE & ASSOCIATES                      | Fire Captain custom exam                           | 0.00  | 418.00    |
| 02/23/2021 | MIC - 0147510 | UNDERWOOD MANAGEMENT RESOURCES INC       | Extractor project, Station 2                       | 0.00  | 140.00    |
| 02/23/2021 | MIC - 0147510 | UNDERWOOD MANAGEMENT RESOURCES INC       | Flooring project management, Jan 2021              | 0.00  | 180.00    |
| 02/23/2021 | MIC - 0147510 | UNDERWOOD MANAGEMENT RESOURCES INC       | HVAC project management, Jan 2021                  | 0.00  | 64.00     |
| 02/23/2021 | MIC - 0147510 | UNDERWOOD MANAGEMENT RESOURCES INC       | Solar project management, Jan 2021                 | 0.00  | 150.00    |
| 02/23/2021 | MIC - 0147518 | SANSUM CLINIC OCCUPATIONAL MEDICINE      | Employee physicals (3)                             | 0.00  | 3,216.00  |
| 02/23/2021 | MIC - 0147518 | SANSUM CLINIC OCCUPATIONAL MEDICINE      | Employee physicals (7)                             | 0.00  | 6,604.50  |
| 02/24/2021 | CLM - 0623222 | LATITUDE 34 TECHNOLOGIES INC             | IT support, March 2021                             | 0.00  | 4,600.00  |
| 02/28/2021 | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM         | Community Risk Survey - Mailing and printing costs | 0.00  | 6,453.61  |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name             | Description                                       | Hours | Amount     |
|--|---------------|----------------------------------|---|-------|------------|
| 02/28/2021                                     | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Community Risk Survey - Phone survey, 2/3 deposit | 0.00  | 6,067.00   |
| 02/28/2021                                     | CLM - 0623982 | DOCUMENT SYSTEMS                 | Accounting processing software                    | 0.00  | 5,450.00   |
| Total Professional & Special Service           |               |                                  |   | 0.00  | 114,761.44 |
| Line Item Account 7507 -- ADP Payroll Fees     |               |                                  |   |       |            |
| 01/08/2021                                     | EFC - 0028581 | ADP INC                          | ADP fees, December 2020                           | 0.00  | 545.14     |
| 02/05/2021                                     | EFC - 0028906 | ADP INC                          | ADP fees, January 2021                            | 0.00  | 523.26     |
| Total ADP Payroll Fees                         |               |                                  |   | 0.00  | 1,068.40   |
| Line Item Account 7510 -- Contractual Services |               |                                  |   |       |            |
| 01/01/2021                                     | CLM - 0616182 | AMERAVANT                        | Website hosting fee, 1/1-7/1/21                   | 0.00  | 534.00     |
| 01/06/2021                                     | CLM - 0617005 | CREWSENSE LLC                    | Online scheduling program, 1/1-12/31/21           | 0.00  | 2,913.36   |
| 01/20/2021                                     | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Evernote annual subscription, A. Nahas            | 0.00  | 69.99      |
| 01/20/2021                                     | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Fax, Zoom and apps, monthly fees                  | 0.00  | 304.84     |
| 01/21/2021                                     | CLM - 0619059 | LATITUDE 34 TECHNOLOGIES INC     | Acrobat Pro License subscription, A. Broumand     | 0.00  | 152.91     |
| 01/27/2021                                     | CLM - 0619596 | LATITUDE 34 TECHNOLOGIES INC     | Cloud back up for 2 servers, monthly fee          | 0.00  | 320.00     |
| 01/27/2021                                     | CLM - 0619596 | LATITUDE 34 TECHNOLOGIES INC     | Exchange Online; tablet command email accts       | 0.00  | 96.00      |
| 01/27/2021                                     | CLM - 0619596 | LATITUDE 34 TECHNOLOGIES INC     | Office 365 E1/E3 license subscription             | 0.00  | 756.00     |
| 02/01/2021                                     | CLM - 0620418 | CREWSENSE LLC                    | Monthly support plan: February 2021               | 0.00  | 99.00      |
| 02/17/2021                                     | CLM - 0621915 | INFORMATION STATION SPECIALISTS  | Am radio 1 year service contract                  | 0.00  | 359.40     |
| 02/23/2021                                     | CLM - 0622911 | REAL TIME NETWORKS INC           | EMS Vending Machine annual software license       | 0.00  | 1,000.00   |
| 02/24/2021                                     | CLM - 0623222 | LATITUDE 34 TECHNOLOGIES INC     | Cloud back up for 2 servers, monthly fee          | 0.00  | 280.00     |
| 02/24/2021                                     | CLM - 0623222 | LATITUDE 34 TECHNOLOGIES INC     | Exchange Online; tablet command email accts       | 0.00  | 96.00      |
| 02/24/2021                                     | CLM - 0623222 | LATITUDE 34 TECHNOLOGIES INC     | Office 365 E1/E3 license subscription             | 0.00  | 976.00     |
| 02/28/2021                                     | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | ESRI ArcGIS desktop license, annual               | 0.00  | 400.00     |
| 02/28/2021                                     | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Fax, Zoom and apps, monthly fees                  | 0.00  | 305.67     |
| 02/28/2021                                     | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | SimUshare Platinum training app, BCs              | 0.00  | 224.85     |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name                      | Description  | Hours | Amount   |
|--|---------------|---|--|-------|----------|
| SYSTEM   |               |   |  |       |          |
| Total Contractual Services                             |               |   |  | 0.00  | 8,888.02 |
| Line Item Account 7530 -- Publications & Legal Notices |               |   |  |       |          |
| 02/17/2021   | CLM - 0622049 | SANTA BARBARA NEWS PRESS                  | Public notice: RFP #2021-001                       | 0.00  | 84.36    |
| Total Publications & Legal Notices                     |               |   |  | 0.00  | 84.36    |
| Line Item Account 7540 -- Rents/Leases-Equipment       |               |   |  |       |          |
| 01/22/2021   | CLM - 0619298 | WELLS FARGO VENDOR FINANCIAL SERVICES LLC | Copier lease, January 2021                         | 0.00  | 179.44   |
| 02/22/2021   | CLM - 0622855 | WELLS FARGO VENDOR FINANCIAL SERVICES LLC | Copier lease, February 2021                        | 0.00  | 179.44   |
| Total Rents/Leases-Equipment                           |               |   |  | 0.00  | 358.88   |
| Line Item Account 7580 -- Rents/Leases-Structure       |               |   |  |       |          |
| 01/05/2021   | CLM - 0616936 | Community Radio Inc                       | Gibraltar space rental qtrly, Jan-Mar 2021         | 0.00  | 2,397.60 |
| Total Rents/Leases-Structure                           |               |   |  | 0.00  | 2,397.60 |
| Line Item Account 7630 -- Small Tools & Instruments    |               |   |  |       |          |
| 01/20/2021   | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM          | Chainsaw and saw repair parts                      | 0.00  | 1,576.37 |
| 01/20/2021   | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM          | Portable radio repairs, glucometer batteries       | 0.00  | 261.74   |
| 01/20/2021   | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM          | Radiological dosimeters for USAR91 (6)             | 0.00  | 6,150.00 |
| 02/28/2021   | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM          | Portable radio batteries (6)                       | 0.00  | 341.72   |
| Total Small Tools & Instruments                        |               |   |  | 0.00  | 8,329.83 |
| Line Item Account 7650 -- Special Departmental Expense |               |   |  |       |          |
| 02/01/2021   | JE - 0214039  |   | ProRata Share of LAFCO 20-21 Budget: Montecito FPD | 0.00  | 9,391.00 |
| 02/03/2021   | DJE - 0138294 |   | J. Villarreal reimb to MFD: shift calendars        | 0.00  | -9.50    |
| 02/08/2021   | JE - 0213884  |   | APCD Emission fees for generators, FY 20-21        | 0.00  | 918.62   |
| 02/25/2021   | JE - 0214623  |   | IN0054409, FA0014438, Business Plan, Sta. 2        | 0.00  | 757.00   |
| 02/25/2021   | JE - 0214623  |   | IN0059442, FA0014308, Business Plan, Sta. 1        | 0.00  | 464.00   |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name             | Description  | Hours | Amount    |
|---|---------------|----------------------------------|--|-------|-----------|
| Total Special Departmental Expense                  |               |                                  |  | 0.00  | 11,521.12 |
| Line Item Account 7730 -- Transportation and Travel |               |                                  |  |       |           |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | B. Bennewate: Red Salmon Complex lodging (1nt)     | 0.00  | 107.52    |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: AP Triton FS Location (2 days)   | 0.00  | 257.00    |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: Engineer exam cadre (2 days)     | 0.00  | 249.78    |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: K. Taylor, MFA L. Grant          | 0.00  | 9.05      |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: Prevention department            | 0.00  | 58.17     |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: Prevention re: evac study/grant  | 0.00  | 48.05     |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | E. Hamaker: Creek Fire asgmt lodging (1nt)         | 0.00  | 100.53    |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | J. Moran: Creek Fire asgmt meal                    | 0.00  | 8.78      |
| 01/20/2021  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM | L. Muller: Luna Fire asgmt travel expenses (NM)    | 0.00  | 1,224.11  |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: BC orientation                   | 0.00  | 77.52     |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: Firefighter oral boards (3)      | 0.00  | 171.07    |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: Paramedic assessments (3)        | 0.00  | 405.27    |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: PIO interview panel (3)          | 0.00  | 359.83    |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | Business meeting: Prevention re: FireWise planning | 0.00  | 56.24     |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | COVID-19: LCW OSHA-compliant CPP template          | 0.00  | 299.00    |
| 02/28/2021  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM | J. Moran: Rental car to transport engine from shop | 0.00  | 55.59     |
| Total Transportation and Travel                     |               |                                  |  | 0.00  | 3,487.51  |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On                                     | Document      | Vendor/Employee Name              | Description                                       | Hours | Amount   |
|---|---------------|-----------------------------------|---|-------|----------|
| Line Item Account 7731 -- Gasoline-Oil-Fuel |               |                                   |   |       |          |
| 01/05/2021                                  | CLM - 0616940 | McCormix Corporation              | Diesel fuel, 12/29/20                             | 0.00  | 2,475.18 |
| 01/13/2021                                  | CLM - 0618166 | FUEL SMART                        | Gasoline charges, December 2020                   | 0.00  | 182.84   |
| 01/20/2021                                  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM  | Gasoline charges                                  | 0.00  | 1,629.71 |
| 01/21/2021                                  | CLM - 0619071 | McCormix Corporation              | Diesel fuel, 1/13/21                              | 0.00  | 1,114.08 |
| 02/01/2021                                  | CLM - 0620432 | FUEL SMART                        | Gasoline charges, January 2021                    | 0.00  | 207.92   |
| 02/05/2021                                  | CLM - 0621055 | McCormix Corporation              | Diesel fuel, 2/3/21                               | 0.00  | 1,326.82 |
| 02/28/2021                                  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM  | Gasoline charges                                  | 0.00  | 1,023.23 |
| Total Gasoline-Oil-Fuel                     |               |                                   |   | 0.00  | 7,959.78 |
| Line Item Account 7732 -- Training          |               |                                   |   |       |          |
| 01/05/2021                                  | CLM - 0616352 | City of Santa Barbara - Fire Dept | Training cost-share with City of SB Fire Dept     | 0.00  | 5,000.00 |
| 01/07/2021                                  | CLM - 0617024 | SHAUN P DAVIS                     | S. Davis Reimb: Allan Hancock PSY 117 & BUS 130   | 0.00  | 670.09   |
| 01/11/2021                                  | CLM - 0617019 | BENJAMIN HAUSER                   | B. Hauser Reimb: Allan Hancock GEOG 101           | 0.00  | 197.99   |
| 01/20/2021                                  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM  | CPR/AED recertification for shift personnel       | 0.00  | 715.00   |
| 01/20/2021                                  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM  | T. Ederer: Human resources webinar                | 0.00  | 50.00    |
| 01/20/2021                                  | CLM - 0619033 | US BANK CORPORATE PAYMENT SYSTEM  | Training laptop IT supplies                       | 0.00  | 77.70    |
| 01/25/2021                                  | CLM - 0619093 | ROBERT GALBRAITH                  | R. Galbraith Reimb: Paramedic Recertification     | 0.00  | 225.00   |
| 01/25/2021                                  | CLM - 0619121 | SHAWN WHILT                       | S. Whilt Reimb: Paramedic Recertification         | 0.00  | 225.00   |
| 01/25/2021                                  | CLM - 0619378 | ACROSS THE STREET PRODUCTIONS     | Blue Card on-line training program, Hudley        | 0.00  | 346.50   |
| 02/16/2021                                  | CLM - 0620998 | TRAVIS EDERER                     | T. Ederer Reimb: Paramedic recertification        | 0.00  | 225.00   |
| 02/22/2021                                  | CLM - 0622738 | TREVOR BURCH                      | T. Burch Reimb: Paramedic recertification         | 0.00  | 225.00   |
| 02/22/2021                                  | CLM - 0622981 | NICHOLAS EUBANK                   | N. Eubank Reimb: Company Officer 2B               | 0.00  | 292.77   |
| 02/23/2021                                  | CLM - 0623033 | WILLIAM WRENN                     | W. Wrenn Reimb: Mastering the Fire Svc Assessment | 0.00  | 459.00   |
| 02/28/2021                                  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM  | Academy supplies: training equipment              | 0.00  | 592.64   |
| 02/28/2021                                  | CLM - 0623981 | US BANK CORPORATE PAYMENT SYSTEM  | T. Ederer: LCW HR webinar                         | 0.00  | 200.00   |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name        | Description                             | Hours | Amount       |
|--|---------------|-----------------------------|---|-------|--------------|
|  |               | SYSTEM                      |   |       |              |
|  |               |                             | Total Training                          | 0.00  | 9,501.69     |
| Line Item Account 7760 -- Utilities                      |               |                             |   |       |              |
| 01/15/2021   | MIC - 0146162 | THE GAS COMPANY             | Gas service, Sta. 1 - 01/05/21          | 0.00  | 220.95       |
| 01/15/2021   | MIC - 0146162 | THE GAS COMPANY             | Gas service, Sta. 2 - 01/06/21          | 0.00  | 192.85       |
| 01/15/2021   | MIC - 0146165 | MONTECITO WATER DISTRICT    | Water service, Sta. 1                   | 0.00  | 917.96       |
| 01/15/2021   | MIC - 0146165 | MONTECITO WATER DISTRICT    | Water service, Sta. 2                   | 0.00  | 209.10       |
| 01/22/2021   | CLM - 0619309 | SOUTHERN CALIFORNIA EDISON  | Electricity service, Sta. 1 & 2         | 0.00  | 1,938.04     |
| 01/28/2021   | CLM - 0620128 | SOUTHERN CALIFORNIA EDISON  | Electricity service, 1259 E Valley Rd   | 0.00  | 15.00        |
| 02/12/2021   | MIC - 0147122 | MONTECITO WATER DISTRICT    | Water service, Sta. 1                   | 0.00  | 801.58       |
| 02/12/2021   | MIC - 0147122 | MONTECITO WATER DISTRICT    | Water service, Sta. 2                   | 0.00  | 272.58       |
| 02/22/2021   | CLM - 0622909 | SOUTHERN CALIFORNIA EDISON  | Electricity service, Sta. 1 & 2         | 0.00  | 2,026.42     |
| 02/22/2021   | MIC - 0147489 | THE GAS COMPANY             | Gas service, Sta. 1 - 02/03/21          | 0.00  | 140.35       |
| 02/22/2021   | MIC - 0147489 | THE GAS COMPANY             | Gas service, Sta. 2 - 02/04/21          | 0.00  | 216.75       |
| 02/24/2021   | CLM - 0623531 | SOUTHERN CALIFORNIA EDISON  | Electricity service, 1259 E Valley Rd   | 0.00  | 13.30        |
|  |               |                             | Total Utilities                         | 0.00  | 6,964.88     |
| Line Item Account 8200 -- Structures&Struct Improvements |               |                             |   |       |              |
| 02/05/2021   | CLM - 0621021 | TIMBER & WOOL CUSTOM FLOORS | Flooring, Sta. 1 - 50% material deposit | 0.00  | 14,171.61    |
|  |               |                             | Total Structures&Struct Improvements    | 0.00  | 14,171.61    |
|  |               |                             | Total Montecito Fire Protection Dist    | 0.00  | 2,291,208.61 |

# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

| Post On                             | Document      | Vendor/Employee Name      | Description                          | Hours | Amount    |
|-------------------------------------|---------------|---------------------------|--------------------------------------|-------|-----------|
| Line Item Account 8300 -- Equipment |               |                           |                                      |       |           |
| 02/01/2021                          | CLM - 0620390 | TRUCKVAULT INC            | BC96 Vehicle: Command Box (budgeted) | 0.00  | 5,486.65  |
| 02/24/2021                          | CLM - 0622590 | NATIONAL AUTO FLEET GROUP | BC96 Vehicle: 2021 Dodge Ram 1500    | 0.00  | 49,319.57 |
|                                     |               |                           | Total Equipment                      | 0.00  | 54,806.22 |
|                                     |               |                           | Total Montecito Fire Cap Outlay Res  | 0.00  | 54,806.22 |



# Cost Transactions

From 1/1/2021 to 2/28/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

| Post On  | Document      | Vendor/Employee Name                             | Description  | Hours | Amount    |
|--|---------------|--|--|-------|-----------|
| Line Item Account 8200 -- Structures&Struct Improvements |               |  |  |       |           |
| 01/06/2021   | CLM - 0616580 | MONTECITO WATER DISTRICT                         | Rental property rebuild: 1255 E Valley Rd          | 0.00  | 180.00    |
| 01/07/2021   | CLM - 0616979 | KEVIN L VANDERVORT<br>STRUCTURAL ENGINEERING INC | Rental property rebuild: Engineering               | 0.00  | 537.50    |
| 01/21/2021   | CLM - 0619076 | Pacific Materials Lab Inc                        | Plan review for rental rebuild                     | 0.00  | 180.00    |
| 01/22/2021   | MIC - 0146311 | UNDERWOOD MANAGEMENT<br>RESOURCES INC            | 1257 East Valley Rd project management, Dec 2020   | 0.00  | 1,278.00  |
| 01/22/2021   | MIC - 0146311 | UNDERWOOD MANAGEMENT<br>RESOURCES INC            | 1259 East Valley Rd project management, Dec 2020   | 0.00  | 30.00     |
| 01/25/2021   | CLM - 0619426 | ASHLEY & VANCE ENGINEERING<br>INC                | Civil Engineer for 1257 E Valley Rd rebuild        | 0.00  | 750.00    |
| 01/25/2021   | CLM - 0619594 | KEVIN L VANDERVORT<br>STRUCTURAL ENGINEERING INC | Engineering for rental rebuild                     | 0.00  | 287.50    |
| 02/05/2021   | CLM - 0621027 | LITCHFIELD BUILDERS                              | Cost estimate for repairs at 1257 E Valley Rd      | 0.00  | 332.50    |
| 02/12/2021   | CLM - 0621907 | PACIFIC ARC INC ARCHITECTS                       | Architect for 1257 East Valley Road rebuild        | 0.00  | 4,690.00  |
| 02/12/2021   | CLM - 0621911 | AG MECHANICAL ENGINEERS                          | Engineering for 1255 East Valley Rd rebuild        | 0.00  | 340.00    |
| 02/12/2021   | JE - 0213955  |  | 20GRD-00155 MONT FIRE DIST INV#326360              | 0.00  | 1,343.00  |
| 02/23/2021   | MIC - 0147509 | UNDERWOOD MANAGEMENT<br>RESOURCES INC            | 1257 East Valley Rd project management, Jan 2021   | 0.00  | 1,237.50  |
| 02/23/2021   | MIC - 0147509 | UNDERWOOD MANAGEMENT<br>RESOURCES INC            | 1259 East Valley Rd project management, Jan 2021   | 0.00  | 45.00     |
| 02/28/2021   | CLM - 0623981 | US BANK CORPORATE PAYMENT<br>SYSTEM              | MSD sanitary service inspection - 1255 EVR rebuild | 0.00  | 178.94    |
| 02/28/2021   | CLM - 0623981 | US BANK CORPORATE PAYMENT<br>SYSTEM              | MSD sewer replacement permit - 1255 EVR rebuild    | 0.00  | 2,939.69  |
| Total Structures&Struct Improvements                     |               |  |  | 0.00  | 14,349.63 |
| Total Montecito Fire Land & Building                     |               |  |  | 0.00  | 14,349.63 |

## Financial Trend

As of: 2/28/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                      | 2/28/2019<br>Year-To-Date<br>Actual | 2/29/2020<br>Year-To-Date<br>Actual | 2/28/2021<br>Year-To-Date<br>Actual |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Revenues                               |                                     |                                     |                                     |
| Taxes                                  |                                     |                                     |                                     |
| 3010 -- Property Tax-Current Secured   | 8,959,331.02                        | 9,303,385.73                        | 9,822,668.39                        |
| 3011 -- Property Tax-Unitary           | 142.13                              | 2,569.89                            | 92,912.07                           |
| 3015 -- PT PY Corr/Escapes Secured     | -355.45                             | 4,007.98                            | 57,684.86                           |
| 3020 -- Property Tax-Current Unsecd    | 569,419.53                          | 629,358.17                          | 612,811.73                          |
| 3023 -- PT PY Corr/Escapes Unsecured   | 2,834.18                            | 5,481.36                            | 6,661.90                            |
| 3040 -- Property Tax-Prior Secured     | 61.95                               | 712.29                              | -2,158.49                           |
| 3050 -- Property Tax-Prior Unsecured   | -6,491.45                           | 79,546.46                           | 11,915.33                           |
| 3054 -- Supplemental Pty Tax-Current   | -18,223.07                          | 53,485.81                           | 52,904.15                           |
| 3056 -- Supplemental Pty Tax-Prior     | 2,058.29                            | 2,125.20                            | -369.83                             |
| Taxes                                  | 9,508,777.13                        | 10,080,672.89                       | 10,655,030.11                       |
| Fines, Forfeitures, and Penalties      |                                     |                                     |                                     |
| 3057 -- PT-506 Int, 480 CIOS/CIC Pen   | -4,266.11                           | 26.87                               | 695.12                              |
| Fines, Forfeitures, and Penalties      | -4,266.11                           | 26.87                               | 695.12                              |
| Use of Money and Property              |                                     |                                     |                                     |
| 3380 -- Interest Income                | 42,818.39                           | 56,163.69                           | 22,879.42                           |
| 3381 -- Unrealized Gain/Loss Invstmnts | 28,427.50                           | -24,954.11                          | -47,752.78                          |
| 3409 -- Other Rental of Bldgs and Land | 0.00                                | 7,740.00                            | 0.00                                |
| Use of Money and Property              | 71,245.89                           | 38,949.58                           | -24,873.36                          |
| Intergovernmental Revenue-State        |                                     |                                     |                                     |
| 3750 -- State-Emergency Assistance     | -418,421.04                         | 57,847.84                           | -21,877.83                          |
| 4160 -- State Aid for Disaster         | 1,854,358.01                        | 0.00                                | 0.00                                |
| 4220 -- Homeowners Property Tax Relief | 39,767.39                           | 38,871.33                           | 38,494.07                           |
| 4310 -- State Grant                    | 0.00                                | 0.00                                | 60,289.88                           |
| Intergovernmental Revenue-State        | 1,475,704.36                        | 96,719.17                           | 76,906.12                           |

## Financial Trend

As of: 2/28/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                     | 2/28/2019<br>Year-To-Date<br>Actual | 2/29/2020<br>Year-To-Date<br>Actual | 2/28/2021<br>Year-To-Date<br>Actual |
|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Intergovernmental Revenue-Federal     |                                     |                                     |                                     |
| 4476 -- Federal Emergency Assistance  | 136,965.65                          | 73,242.70                           | 561,545.38                          |
| 4610 -- Federal Aid for Disaster      | 4,651,941.00                        | 0.00                                | 0.00                                |
| Intergovernmental Revenue-Federal     | 4,788,906.65                        | 73,242.70                           | 561,545.38                          |
| Charges for Services                  |                                     |                                     |                                     |
| 5105 -- Reimb for District Services   | 97,862.69                           | 100,200.22                          | 109,250.68                          |
| Charges for Services                  | 97,862.69                           | 100,200.22                          | 109,250.68                          |
| Miscellaneous Revenue                 |                                     |                                     |                                     |
| 5768 -- Safety Member Reimbursement   | 0.00                                | 62,745.43                           | 40,151.68                           |
| 5769 -- State Reimbursements          | 0.00                                | 0.00                                | -10,877.56                          |
| 5894 -- Other-Payment for Damages     | 0.00                                | 1,176,284.41                        | 0.00                                |
| 5895 -- Other-Donations               | 300.00                              | 0.00                                | 1,255.00                            |
| 5909 -- Other Miscellaneous Revenue   | 23,814.67                           | 6,664.26                            | 6,531.42                            |
| Miscellaneous Revenue                 | 24,114.67                           | 1,245,694.10                        | 37,060.54                           |
| Revenues                              | 15,962,345.28                       | 11,635,505.53                       | 11,415,614.59                       |
| Expenditures                          |                                     |                                     |                                     |
| Salaries and Employee Benefits        |                                     |                                     |                                     |
| 6100 -- Regular Salaries              | 5,285,395.79                        | 6,349,794.97                        | 5,274,156.78                        |
| 6300 -- Overtime                      | 70,415.68                           | 48,217.53                           | 55,175.49                           |
| 6301 -- Overtime - Reimbursable       | 842,267.17                          | 76,413.47                           | 1,898,079.30                        |
| 6310 -- Overtime - Constant Staffing  | 244,349.79                          | 428,960.38                          | 484,935.29                          |
| 6400 -- Retirement Contribution       | 1,913,573.31                        | 2,320,404.34                        | 2,601,746.13                        |
| 6450 -- Supp Retirement Contribution  | 0.00                                | 0.00                                | 1,000,000.00                        |
| 6550 -- FICA/Medicare                 | 89,980.86                           | 99,473.74                           | 104,007.07                          |
| 6600 -- Health Insurance Contrib      | 1,242,321.85                        | 1,322,479.18                        | 1,321,214.69                        |
| 6700 -- Unemployment Ins Contribution | 5,875.18                            | 5,698.34                            | -3,817.67                           |

## Financial Trend

As of: 2/28/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                      | 2/28/2019<br>Year-To-Date<br>Actual | 2/29/2020<br>Year-To-Date<br>Actual | 2/28/2021<br>Year-To-Date<br>Actual |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 6900 -- Workers Compensation           | 486,157.87                          | 457,133.80                          | 550,867.83                          |
| Salaries and Employee Benefits         | 10,180,337.50                       | 11,108,575.75                       | 13,286,364.91                       |
| Services and Supplies                  |                                     |                                     |                                     |
| 7030 -- Clothing and Personal          | 45,346.94                           | 46,043.40                           | 65,686.14                           |
| 7050 -- Communications                 | 79,967.83                           | 82,971.11                           | 73,099.59                           |
| 7060 -- Food                           | 445.01                              | 132.95                              | 1,827.82                            |
| 7070 -- Household Supplies             | 17,568.15                           | 19,426.96                           | 18,330.12                           |
| 7090 -- Insurance                      | 32,017.00                           | 32,345.00                           | 41,784.00                           |
| 7120 -- Equipment Maintenance          | 48,876.59                           | 30,238.76                           | 27,662.04                           |
| 7200 -- Structure & Ground Maintenance | 25,151.97                           | 22,553.16                           | 13,116.72                           |
| 7205 -- Fire Defense Zone              | 71,517.59                           | 65,359.26                           | 211,268.34 14                       |
| 7322 -- Consulting & Mgmt Fees         | 0.00                                | 630.00                              | 420.00                              |
| 7324 -- Audit and Accounting Fees      | 14,265.00                           | 12,237.00                           | 8,085.00                            |
| 7348 -- Instruments & Equip. < \$5000  | 13,737.06                           | 29,194.59                           | 58,711.98                           |
| 7363 -- Equipment Maintenance          | 59,649.35                           | 73,404.39                           | 144,582.71 15                       |
| 7400 -- Medical, Dental and Lab        | 21,907.73                           | 22,994.81                           | 25,427.10                           |
| 7430 -- Memberships                    | 11,605.45                           | 13,007.09                           | 9,913.45                            |
| 7450 -- Office Expense                 | 12,058.91                           | 19,806.51                           | 27,045.07                           |
| 7460 -- Professional & Special Service | 181,047.10                          | 304,366.69                          | 268,703.25                          |
| 7507 -- ADP Payroll Fees               | 4,369.18                            | 7,754.63                            | 4,164.89                            |
| 7510 -- Contractual Services           | 43,878.24                           | 108,125.56                          | 87,581.61                           |
| 7530 -- Publications & Legal Notices   | 1,372.54                            | 1,350.04                            | 4,066.35                            |
| 7540 -- Rents/Leases-Equipment         | 0.00                                | 17,409.41                           | 2,717.21                            |
| 7546 -- Administrative Expense         | 0.00                                | 0.00                                | 0.00                                |
| 7580 -- Rents/Leases-Structure         | 3,897.63                            | 7,085.04                            | 7,160.52                            |
| 7630 -- Small Tools & Instruments      | 654.37                              | 6,436.90                            | 10,781.07                           |
| 7650 -- Special Departmental Expense   | 46,470.61                           | 18,381.35                           | 14,384.22                           |

## Financial Trend

As of: 2/28/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                      | 2/28/2019<br>Year-To-Date<br>Actual | 2/29/2020<br>Year-To-Date<br>Actual | 2/28/2021<br>Year-To-Date<br>Actual |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 7671 -- Special Projects               | 1,702.01                            | 2,283.76                            | 0.00                                |
| 7730 -- Transportation and Travel      | 21,518.33                           | 26,759.26                           | 30,942.89                           |
| 7731 -- Gasoline-Oil-Fuel              | 40,826.00                           | 35,731.56                           | 33,041.46                           |
| 7732 -- Training                       | 30,586.79                           | 51,890.40                           | 19,780.54                           |
| 7760 -- Utilities                      | 35,795.64                           | 32,308.17                           | 46,920.80                           |
| Services and Supplies                  | 866,233.02                          | 1,090,227.76                        | 1,257,204.89                        |
| Capital Assets                         |                                     |                                     |                                     |
| 8200 -- Structures&Struct Improvements | 0.00                                | 226,178.61                          | 19,997.01                           |
| 8300 -- Equipment                      | 61,452.08                           | 96,923.02                           | 0.00                                |
| Capital Assets                         | 61,452.08                           | 323,101.63                          | 19,997.01                           |
| Expenditures                           | 11,108,022.60                       | 12,521,905.14                       | 14,563,566.81                       |
| Other Financing Sources & Uses         |                                     |                                     |                                     |
| Other Financing Uses                   |                                     |                                     |                                     |
| 7901 -- Oper Trf (Out)                 | 0.00                                | 0.00                                | 0.00                                |
| Other Financing Uses                   | 0.00                                | 0.00                                | 0.00                                |
| Other Financing Sources & Uses         | 0.00                                | 0.00                                | 0.00                                |
| Changes to Fund Balances               |                                     |                                     |                                     |
| Decrease to Restricted                 |                                     |                                     |                                     |
| 9797 -- Unrealized Gains               | 0.00                                | 35,941.19                           | 58,600.30                           |
| Decrease to Restricted                 | 0.00                                | 35,941.19                           | 58,600.30                           |
| Decrease to Committed                  |                                     |                                     |                                     |
| 9850 -- Salary & Retirement Offset     | 0.00                                | 0.00                                | 1,000,000.00                        |
| Decrease to Committed                  | 0.00                                | 0.00                                | 1,000,000.00                        |
| Increase to Restricted                 |                                     |                                     |                                     |
| 9797 -- Unrealized Gains               | 0.00                                | 10,987.09                           | 10,847.52                           |

# Financial Trend

As of: 2/28/2021  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                  | 2/28/2019<br>Year-To-Date<br>Actual | 2/29/2020<br>Year-To-Date<br>Actual | 2/28/2021<br>Year-To-Date<br>Actual |
|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Increase to Restricted             | 0.00                                | 10,987.09                           | 10,847.52                           |
| Increase to Committed              |                                     |                                     |                                     |
| 9850 -- Salary & Retirement Offset | 0.00                                | 0.00                                | 0.00                                |
| Increase to Committed              | 0.00                                | 0.00                                | 0.00                                |
| Changes to Fund Balances           | 0.00                                | 24,954.10                           | 1,047,752.78                        |
| Montecito Fire Protection Dist     | 4,854,322.68                        | -861,445.51                         | -2,100,199.44                       |
| Net Financial Impact               | 4,854,322.68                        | -861,445.51                         | -2,100,199.44                       |

# Expenditure Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                           | 9/30/2020<br>Month-To-Date<br>Actual | 10/31/2020<br>Month-To-Date<br>Actual | 11/30/2020<br>Month-To-Date<br>Actual | 12/31/2020<br>Month-To-Date<br>Actual | 1/31/2021<br>Month-To-Date<br>Actual | 2/28/2021<br>Month-To-Date<br>Actual |
|---|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|
| <b>Expenditures</b>                         |                                      |                                       |                                       |                                       |                                      |                                      |
| <b>Salaries and Employee Benefits</b>       |                                      |                                       |                                       |                                       |                                      |                                      |
| 6100 -- Regular Salaries                    | 733,523.17                           | 1,345,632.72                          | 12,261.43                             | 978,507.27                            | 535,273.62                           | 697,370.08                           |
| 6300 -- Overtime                            | 145.13                               | 0.00                                  | 17,023.70                             | 24,649.51                             | 0.00                                 | 7,969.24                             |
| 6301 -- Overtime - Reimbursable             | 652,290.52                           | 0.00                                  | 925,550.79                            | 58,362.05                             | 0.00                                 | 14,178.96                            |
| 6310 -- Overtime - Constant Staffing        | 110,433.00                           | 0.00                                  | 121,695.03                            | 107,249.64                            | 0.00                                 | 63,605.10                            |
| 6400 -- Retirement Contribution             | 190,426.23                           | 64,257.63                             | 191,234.27                            | 247,767.48                            | 121,914.53                           | 139,265.69                           |
| 6450 -- Supp Retirement Contribution        | 500,000.00                           | 0.00                                  | 0.00                                  | 500,000.00                            | 0.00                                 | 0.00                                 |
| 6550 -- FICA/Medicare                       | 20,364.27                            | 15,352.54                             | 14,843.13                             | 17,744.18                             | 6,442.50                             | 11,192.34                            |
| 6600 -- Health Insurance Contrib            | 167,504.99                           | 179,979.82                            | 152,118.77                            | 165,277.58                            | 168,131.37                           | 157,518.52                           |
| 6700 -- Unemployment Ins Contribution       | 21.28                                | 15.20                                 | 89.76                                 | 169.76                                | 4,771.99                             | -8,900.86                            |
| 6900 -- Workers Compensation                | 0.00                                 | 0.00                                  | -81.55                                | 0.00                                  | 0.00                                 | 0.00                                 |
| <b>Total Salaries and Employee Benefits</b> | <b>2,374,708.59</b>                  | <b>1,605,237.91</b>                   | <b>1,434,735.33</b>                   | <b>2,099,727.47</b>                   | <b>836,534.01</b>                    | <b>1,082,199.07</b>                  |
| <b>Services and Supplies</b>                |                                      |                                       |                                       |                                       |                                      |                                      |
| 7030 -- Clothing and Personal               | 220.82                               | 4,894.50                              | 2,514.11                              | 499.48                                | 3,762.04                             | 50,618.93                            |
| 7050 -- Communications                      | 7,347.33                             | 14,013.10                             | 8,260.26                              | 8,493.61                              | 7,602.92                             | 6,831.72                             |
| 7060 -- Food                                | 0.00                                 | 182.96                                | 1,394.85                              | 0.00                                  | 0.00                                 | 111.80                               |
| 7070 -- Household Supplies                  | 2,085.76                             | 3,855.03                              | 3,890.91                              | 1,711.05                              | 1,377.75                             | 2,570.71                             |
| 7090 -- Insurance                           | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 |
| 7120 -- Equipment Maintenance               | 1,017.62                             | 6,997.07                              | 4,232.56                              | 1,710.98                              | 2,644.09                             | 10,331.65                            |
| 7200 -- Structure & Ground Maintenance      | 2,193.21                             | 1,226.84                              | 1,975.84                              | 1,220.00                              | 1,220.00                             | 2,153.00                             |
| 7205 -- Fire Defense Zone                   | 5,660.00                             | 28,798.02                             | 56,405.08                             | 36,166.34                             | 41,153.93                            | 782.02                               |
| 7322 -- Consulting & Mgmt Fees              | 0.00                                 | 0.00                                  | 420.00                                | 0.00                                  | 0.00                                 | 0.00                                 |
| 7324 -- Audit and Accounting Fees           | 0.00                                 | 0.00                                  | 0.00                                  | 8,085.00                              | 0.00                                 | 0.00                                 |
| 7348 -- Instruments & Equip. < \$5000       | 0.00                                 | 29,357.33                             | 253.04                                | 15,818.54                             | 3,268.17                             | 4,076.37                             |
| 7363 -- Equipment Maintenance               | 26,588.29                            | 32,769.23                             | 10,037.18                             | 8,247.85                              | 7,117.22                             | 25,575.00                            |
| 7400 -- Medical, Dental and Lab             | 2,209.15                             | 3,458.98                              | 356.11                                | 1,964.93                              | 5,812.81                             | 3,442.75                             |
| 7430 -- Memberships                         | 500.00                               | 7,955.00                              | 898.45                                | 0.00                                  | 0.00                                 | 0.00                                 |

# Expenditure Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                      | 9/30/2020<br>Month-To-Date<br>Actual | 10/31/2020<br>Month-To-Date<br>Actual | 11/30/2020<br>Month-To-Date<br>Actual | 12/31/2020<br>Month-To-Date<br>Actual | 1/31/2021<br>Month-To-Date<br>Actual | 2/28/2021<br>Month-To-Date<br>Actual |
|--|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|
| 7450 -- Office Expense                 | 517.59                               | 425.62                                | 20,637.30                             | 1,392.39                              | 939.23                               | 1,588.30                             |
| 7460 -- Professional & Special Service | 13,062.98                            | 16,257.50                             | 26,221.83                             | 63,526.00                             | 51,449.33                            | 63,312.11                            |
| 7507 -- ADP Payroll Fees               | 508.38                               | 518.96                                | 521.33                                | 518.96                                | 545.14                               | 523.26                               |
| 7510 -- Contractual Services           | 99.00                                | 11,525.59                             | 8,075.26                              | 13,222.76                             | 5,147.10                             | 3,740.92                             |
| 7530 -- Publications & Legal Notices   | 0.00                                 | 635.70                                | 844.32                                | 82.65                                 | 0.00                                 | 84.36                                |
| 7540 -- Rents/Leases-Equipment         | 254.44                               | 506.67                                | 576.94                                | 1,020.28                              | 179.44                               | 179.44                               |
| 7546 -- Administrative Expense         | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 |
| 7580 -- Rents/Leases-Structure         | 0.00                                 | 2,381.46                              | 0.00                                  | 0.00                                  | 2,397.60                             | 0.00                                 |
| 7630 -- Small Tools & Instruments      | 0.00                                 | 2,270.87                              | 0.00                                  | 0.00                                  | 7,988.11                             | 341.72                               |
| 7650 -- Special Departmental Expense   | 7,552.76                             | -126.16                               | -6,006.96                             | 1,026.35                              | 0.00                                 | 11,521.12                            |
| 7671 -- Special Projects               | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 |
| 7730 -- Transportation and Travel      | 1,367.00                             | 13,981.44                             | 6,685.92                              | 5,107.14                              | 2,062.99                             | 1,424.52                             |
| 7731 -- Gasoline-Oil-Fuel              | 0.00                                 | 7,476.57                              | 7,527.95                              | 3,697.09                              | 5,401.81                             | 2,557.97                             |
| 7732 -- Training                       | 863.93                               | 206.00                                | 4,475.00                              | 997.85                                | 7,507.28                             | 1,994.41                             |
| 7760 -- Utilities                      | 14,090.99                            | 3,501.39                              | 3,230.83                              | 12,209.16                             | 3,493.90                             | 3,470.98                             |
| Total Services and Supplies            | 86,139.25                            | 193,069.67                            | 163,428.11                            | 186,718.41                            | 161,070.86                           | 197,233.06                           |
| Capital Assets                         |                                      |                                       |                                       |                                       |                                      |                                      |
| 8200 -- Structures&Struct Improvements | 4.13                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 14,171.61                            |
| 8300 -- Equipment                      | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 |
| Total Capital Assets                   | 4.13                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 14,171.61                            |
| Total Expenditures                     | 2,460,851.97                         | 1,798,307.58                          | 1,598,163.44                          | 2,286,445.88                          | 997,604.87                           | 1,293,603.74                         |
| Other Financing Sources & Uses         |                                      |                                       |                                       |                                       |                                      |                                      |
| Other Financing Uses                   |                                      |                                       |                                       |                                       |                                      |                                      |
| 7901 -- Oper Trf (Out)                 | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 |
| Total Other Financing Uses             | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 |
| Total Other Financing Sources & Uses   | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 |



# Expenditure Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                    | 9/30/2020<br>Month-To-Date<br>Actual | 10/31/2020<br>Month-To-Date<br>Actual | 11/30/2020<br>Month-To-Date<br>Actual | 12/31/2020<br>Month-To-Date<br>Actual | 1/31/2021<br>Month-To-Date<br>Actual | 2/28/2021<br>Month-To-Date<br>Actual |
|--------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|
| Changes to Fund Balances             |                                      |                                       |                                       |                                       |                                      |                                      |
| Changes to Restricted                |                                      |                                       |                                       |                                       |                                      |                                      |
| 9797 -- Unrealized Gains             | 0.00                                 | 0.00                                  | 0.00                                  | 10,847.52                             | 0.00                                 | 0.00                                 |
| Total Changes to Restricted          | 0.00                                 | 0.00                                  | 0.00                                  | 10,847.52                             | 0.00                                 | 0.00                                 |
| Total Changes to Fund Balances       | 0.00                                 | 0.00                                  | 0.00                                  | 10,847.52                             | 0.00                                 | 0.00                                 |
| Total Montecito Fire Protection Dist | 2,460,851.97                         | 1,798,307.58                          | 1,598,163.44                          | 2,297,293.40                          | 997,604.87                           | 1,293,603.74                         |
| Total Report                         | 2,460,851.97                         | 1,798,307.58                          | 1,598,163.44                          | 2,297,293.40                          | 997,604.87                           | 1,293,603.74                         |

**Montecito Fire Department  
Mutual Aid Billing Detail  
FY 2020-21**

| Fire Name, #                                | Period Covered | Invoice #  | Invoice Date | Agency | Total Due              | Date Received | Amount Received        |
|---|----------------|------------|--------------|--------|------------------------|---------------|------------------------|
| Camp Fire US&R Assist, CA-OES-054807 (FEMA) | 11/17-11/25/18 | O-20185330 | 01/24/19     | CalOES | 470.41                 | 07/01/20      | 470.41                 |
| Saddle Ridge, CA-LFD-001582 (from FY19-20)  | 10/11-10/15/19 | O-20190786 | 02/03/20     | CalOES | 9,540.53               | 07/15/20      | 9,540.53               |
| Apple, CA-RRU-096640                        | 08/01-08/10/20 | U-20200495 | 10/05/20     | CalOES | 164,563.27             |               |                        |
| Apple, CA-RRU-096640 (M. Juarez)            | 08/01-08/10/20 | U-20200998 | 11/07/20     | CalOES | 53,682.10              | 03/01/21      | 53,682.10              |
| August Complex, CA-MNF-000753               | 08/18-08/28/20 | F-20200266 | 10/27/20     | USFS   | 63,151.56              |               |                        |
| Bobcat, CA-ANF-003687                       | 09/07-10/02/20 | F-20201189 | 12/03/20     | USFS   | 138,537.69             |               |                        |
| Bond, CA-ORC-136890                         | 12/03-12/05/20 | U-20202331 | 02/02/21     | CalOES | 30,785.02              |               |                        |
| Branch, CA-SLU-009669                       | 07/29-07/31/20 | U-20200399 | 09/23/20     | CalOES | 29,443.69              |               |                        |
| BTU Lightning, CA-BTU-009692                | 09/03-09/09/20 | U-20201661 | 11/24/20     | CalOES | 70,781.82              | 03/01/21      | 70,781.82              |
| BTU North Complex, CA-BTU-010751            | 09/13-09/28/20 | U-20201366 | 12/21/20     | CalOES | 265,624.57             |               |                        |
| Castle, CA-SQF-002541 (BB only)             | 08/23-08/31/20 | F-20200769 | 11/13/20     | USFS   | 21,482.56              |               |                        |
| Castle, CA-SQF-002541 (EK only)             | 08/26-09/13/20 | F-20200616 | 11/04/20     | USFS   | 50,142.55              |               |                        |
| Castle, CA-SQF-002541                       | 08/26-10/10/20 | F-20201506 | 12/16/20     | USFS   | 164,968.47             |               |                        |
| Castle, CA-SQF-002541                       | 09/20-10/07/20 | F-20201711 | 01/19/21     | USFS   | 64,202.26              |               |                        |
| Creek, CA-SNF-001391                        | 10/25-11/22/20 | F-20201735 | 01/28/21     | USFS   | 107,649.77             |               |                        |
| Creek South Zone, CA-SNF-001391             | 10/02-10/17/20 | F-20201373 | 12/10/20     | USFS   | 324,261.61             |               |                        |
| Dolan, CA-LPF-002428 (MJ and SC only)       | 08/19-09/03-20 | F-20200375 | 10/28/20     | USFS   | 126,376.18             |               |                        |
| Dolan, CA-LPF-002428 (NE)                   | 09/21-10/06/20 | F-20201068 | 12/02/20     | USFS   | 58,221.90              |               |                        |
| Dolan, CA-LPF-002428 (FSLA)                 | 08/18-10/23/20 | 2020-12    | 11/30/20     | USFS   | 367,403.16             | 02/12/21      | 367,403.16             |
| Dome, CA-MFP-012356                         | 08/17-08/23/20 |            |              | CalOES | 14,752.82              |               |                        |
| El Dorado, CA-BDU-012925                    | 09/14-09/29/20 | U-20201588 | 12/09/20     | CalOES | 35,522.34              |               |                        |
| Glass, CA-LNU-15947                         | 09/29-10/14/20 | U-20201928 | 12/02/20     | CalOES | 45,616.16              |               |                        |
| Holser, CA-VNC-066767                       | 08/17-08/21/20 | U-20200705 | 11/10/20     | CalOES | 67,834.95              | 03/01/21      | 67,834.95              |
| July Complex, CA-MDF-000487                 | 07/23-08/09/20 | F-20201043 | 11/24/20     | USFS   | 64,063.03              |               |                        |
| Lake, CA-ANF-003273                         | 08/12-08/22/20 | F-20200458 | 11/10/20     | USFS   | 98,744.74              |               |                        |
| LPF Support, CA-LPF-000003                  | 08/14-08/18/20 | 2020-11    | 11/30/20     | USFS   | 38,306.97              | 02/11/21      | 38,306.97              |
| Luna, NM-CAF-000631                         | 10/25-10/29/20 | F-20201563 | 12/28/20     | USFS   | 8,835.96               |               |                        |
| Mineral, CA-FKU-010219                      | 07/15-07/23/20 | U-20200100 | 08/12/20     | CalOES | 20,117.92              | 01/12/21      | 20,117.92              |
| Moc, CA-TCU-009457                          | 08/21-08/26/20 | U-20200668 | 10/20/20     | CalOES | 90,589.25              | 03/01/21      | 90,589.25              |
| North Complex USAR, CA-OES-000015           | 09/21-09/28/20 | O-20200174 | 11/23/20     | CalOES | 38,754.66              |               |                        |
| OES Pre-position, CA-XSB-200104             | 12/07-12/09/20 | O-20200551 | 02/12/21     | CalOES | 19,652.97              |               |                        |
| ONC Staging (7/23), CA-ONC-000002           | 7/23/2020      | F-20201046 | 11/24/20     | USFS   | 822.00                 |               |                        |
| OSC Staging (7/31), CA-OSC-000031           | 07/31-08/01/20 | F-20200121 | 09/28/20     | USFS   | 3,854.47               |               |                        |
| OSC Staging (8/15), CA-OSC-000004           | 08/15-08/17/20 | F-20200677 | 11/06/20     | USFS   | 5,944.36               |               |                        |
| OSC Staging (9/4), CA-OSC-000031            | 09/04-09/05/20 | F-20201022 | 11/19/20     | USFS   | 18,199.44              |               |                        |
| Pond, CA-SLU-009866                         | 08/01-08/05/20 | U-20200386 | 09/22/20     | CalOES | 32,050.37              |               |                        |
| Red Salmon Complex, CA-SRF-000656           | 10/12-10/29/20 | F-20201581 | 12/29/20     | USFS   | 44,040.93              |               |                        |
| SCU Lightning Complex, CA-SCU-005740        | 08/26-09/03/20 | U-20201054 | 11/09/20     | CalOES | 133,827.97             | 03/01/21      | 133,827.97             |
| Silverado, CA-ORC-121364                    | 10/28-10/30/20 | U-20202220 | 01/07/21     | CalOES | 36,811.58              |               |                        |
| Stagecoach, CA-CND-002309                   | 08/04-08/14/20 | I-20200072 | 09/29/20     | USFS   | 155,713.43             | 01/29/21      | 155,835.25             |
| Towsley, CA-LAC-023140                      | 01/20-01/22/21 |            |              | CalOES | 32,571.20              |               |                        |
| Valley, CA-CNF-002833                       | 09/05-09/16/20 | F-20200747 | 11/13/20     | USFS   | 127,413.18             |               |                        |
|   |                |            |              |        | <b>\$ 3,245,329.82</b> |               | <b>\$ 1,008,390.33</b> |

# Attachment C



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

**OPEB Account**

| Month          | Beginning Balance | Contributions | Earnings            | Expenses         | Ending Balance | 1-M % (net) | 3-M % (net) |
|----------------|-------------------|---------------|---------------------|------------------|----------------|-------------|-------------|
| February 2020  | 12,389,550.00     | -             | (185,791.44)        | 4,827.52         | 12,198,931.04  | -1.54%      | 0.13%       |
| March 2020     | 12,198,931.04     | -             | (886,580.40)        | 4,778.63         | 11,307,572.01  | -7.31%      | -7.90%      |
| April 2020     | 11,307,572.01     | -             | 586,080.88          | 4,547.58         | 11,889,105.31  | 5.14%       | -4.04%      |
| May 2020       | 11,889,105.31     | -             | 305,386.02          | 4,687.46         | 12,189,803.87  | 2.53%       | -0.07%      |
| June 2020      | 12,189,803.87     | -             | 217,042.41          | 4,760.78         | 12,402,085.50  | 1.74%       | 9.68%       |
| July 2020      | 12,402,085.50     | -             | 331,142.75          | 4,810.83         | 12,728,417.42  | 2.63%       | 7.06%       |
| August 2020    | 12,728,417.42     | -             | 219,074.87          | 4,890.46         | 12,942,601.83  | 1.68%       | 6.18%       |
| September 2020 | 12,942,601.83     | -             | (127,806.98)        | 4,953.35         | 12,809,841.50  | -1.03%      | 3.29%       |
| October 2020   | 12,809,841.50     | -             | (86,440.21)         | 4,959.37         | 12,718,441.92  | -0.71%      | -0.08%      |
| November 2020  | 12,718,441.92     | -             | 634,110.62          | 4,895.82         | 13,347,656.72  | 4.95%       | 3.13%       |
| December 2020  | 13,347,656.72     | -             | 266,560.19          | 5,051.48         | 13,609,165.43  | 1.96%       | 6.24%       |
| January 2021   | 13,609,165.43     | -             | (37,477.22)         | 5,075.82         | 13,566,612.39  | -0.31%      | 6.67%       |
| <b>Total</b>   |                   | <b>-</b>      | <b>1,235,301.49</b> | <b>58,239.10</b> |                |             |             |

Total Contributions to the Plan = 8,376,000

Total OPEB Liability at 6/30/2020 = 15,923,820

PARS OPEB balance at 6/30/2020 = 12,402,086

Net OPEB Liability at 6/30/2020 = **3,521,734**

Funded status = 77.9%

**Pension Account**

| Month          | Beginning Balance | Contributions       | Earnings          | Expenses         | Ending Balance | 1-M % (net) | 3-M % (net) |
|----------------|-------------------|---------------------|-------------------|------------------|----------------|-------------|-------------|
| February 2020  | 4,960,201.46      | -                   | (74,376.41)       | 1,932.62         | 4,883,892.43   | -1.54%      | 0.35%       |
| March 2020     | 4,883,892.43      | -                   | (354,899.31)      | 1,913.05         | 4,527,080.07   | -7.31%      | -7.90%      |
| April 2020     | 4,527,080.07      | -                   | 234,807.24        | 1,820.64         | 4,760,066.67   | 5.15%       | -4.03%      |
| May 2020       | 4,760,066.67      | -                   | 122,265.78        | 1,876.70         | 4,880,455.75   | 2.53%       | -0.07%      |
| June 2020      | 4,880,455.75      | -                   | 86,721.57         | 1,906.05         | 4,965,271.27   | 1.74%       | 9.68%       |
| July 2020      | 4,965,271.27      | -                   | 132,577.99        | 1,926.07         | 5,095,923.19   | 2.63%       | 7.06%       |
| August 2020    | 5,095,923.19      | -                   | 87,709.41         | 1,957.95         | 5,181,674.65   | 1.68%       | 6.17%       |
| September 2020 | 5,181,674.65      | 500,000.00          | (51,583.04)       | 1,983.12         | 5,628,108.49   | -1.03%      | 3.28%       |
| October 2020   | 5,628,108.49      | -                   | (39,739.79)       | 2,041.64         | 5,586,327.06   | -0.74%      | -0.19%      |
| November 2020  | 5,586,327.06      | -                   | 278,063.23        | 2,153.26         | 5,862,237.03   | 4.94%       | 3.48%       |
| December 2020  | 5,862,237.03      | 500,000.00          | 118,270.78        | 2,221.39         | 6,478,286.42   | 1.98%       | 6.22%       |
| January 2021   | 6,478,286.42      | -                   | (17,807.76)       | 2,416.60         | 6,458,062.06   | -0.31%      | 6.65%       |
| <b>Total</b>   |                   | <b>1,000,000.00</b> | <b>522,009.69</b> | <b>24,149.09</b> |                |             |             |

Total Contributions to the Plan = 5,600,000

Total Accrued Pension Liability at 6/30/2019 = 106,136,051

CalPERS and PARS total assets at 6/30/2019 = 85,499,623

Net Pension Liability at 6/30/2019 = **20,636,428**

Funded status = 80.6%

**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS Post-Employment Benefits Trust****Account Report for the Period**  
**1/1/2021 to 1/31/2021**Kevin Taylor  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108**Account Summary**

| Source        | Balance as of<br>1/1/2021 | Contributions | Earnings            | Expenses          | Distributions | Transfers     | Balance as of<br>1/31/2021 |
|---------------|---------------------------|---------------|---------------------|-------------------|---------------|---------------|----------------------------|
| OPEB          | \$13,609,165.43           | \$0.00        | -\$37,477.22        | \$5,075.82        | \$0.00        | \$0.00        | \$13,566,612.39            |
| PENSION       | \$6,478,286.42            | \$0.00        | -\$17,807.76        | \$2,416.60        | \$0.00        | \$0.00        | \$6,458,062.06             |
| <b>Totals</b> | <b>\$20,087,451.85</b>    | <b>\$0.00</b> | <b>-\$55,284.98</b> | <b>\$7,492.42</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$20,024,674.45</b>     |

**Investment Selection****Source**OPEB **Montecito Fire Protection District - OPEB**  
PENSION **Montecito Fire Protection District - PENSION****Investment Objective****Source**

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

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

**Investment Return**

| Source  | 1-Month | 3-Months | 1-Year | Annualized Return |         |          | Plan's Inception Date |
|---------|---------|----------|--------|-------------------|---------|----------|-----------------------|
|         |         |          |        | 3-Years           | 5-Years | 10-Years |                       |
| OPEB    | -0.28%  | 6.79%    | 10.00% | 6.50%             | 9.73%   | 7.28%    | 1/19/2010             |
| PENSION | -0.27%  | 6.75%    | 9.92%  | 6.77%             | -       | -        | 6/29/2017             |

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

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

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

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

# Agenda

## Item #6





## **MONTECITO FIRE PROTECTION DISTRICT**

### **Minutes for the Regular Meeting of the Board of Directors**

February 22, 2021 at 2:00 p.m.

Held via teleconference connection as permitted under the Governor's Executive Order N-29-20, dated March 17, 2020 due to concerns of COVID-19 ("Executive Order").

Director Lee called the meeting to order at 2:00 p.m.

**Present:** Director Lee, Director Ishkanian, Director van Duiinwyk, Director Powell. Chief Taylor and District Counsel Mark Manion were also present.

**Absent:** Director Easton

- 1. Public comment: Any person may address the Board 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 allotted for this discussion.)**

There were no public comments at this meeting.

- 2. Presentation regarding the results of the Montecito Fire Protection District Community Survey. (Strategic Plan Goal 4)**
  - a. Staff report presented by Fire Chief Taylor.**

Chief Taylor provided a report regarding the results of the Montecito Fire Protection District Community Survey. Motion made by Director van Duiinwyk, seconded by Director Ishkanian to receive and file the Montecito Fire Protection District Community Survey. The Roll Call Vote was as follows:

Ayes: J.A. Powell, P. van Duiinwyk, J. Ishkanian, M. Lee

Nays: None

Abstain: None

Absent: S. Easton

- 3. Receive 2020 Operations Report from Division Chief Neels. (Strategic Plan Goal 2)**

Division Chief Neels presented the 2020 Operations Report.

- 4. That the Board of Directors approve and authorize the President to execute Side Letter Agreement amending Sections 1, 28 and 31 of the Memorandum of Understanding between the Montecito Firefighter's Association and the Montecito Fire Protection District deleting the Communications Coordinator position.**

**(Strategic Plan Goal 7)****a. Staff report present by Fire Chief Taylor.**

Chief Taylor provided a staff report regarding the Side Letter Agreement amending Sections 1, 28 and 31 of the Memorandum of Understanding between the Montecito Firefighter's Association and the Montecito Fire Protection District deleting the Communications Coordinator position. Motion to approve and authorize the President to execute the Side Letter Agreement made by Director Powell, seconded by Director van Duinwyk. The Roll Call Vote was as follows:

Ayes: J. Ishkanian, P. van Duinwyk, J. A. Powell, M. Lee

Nays: None

Abstain: None

Absent: S. Easton

**5. That the Board of Directors approve and authorize the President to execute Side Letter Agreement amending Sections 1, 12.1 and 29 of the Memorandum of Understanding between the Members of Staff and the Montecito Fire Protection District adding the Public Information Officer position. (Strategic Plan Goal 7)**

**a. Staff report presented by Fire Chief Taylor.**

Chief Taylor provided a staff report regarding the Side Letter Agreement amending Sections 1, 12.1 and 29 of the Memorandum of Understanding between the Members of Staff and the Montecito Fire Protection District adding the Public Information Officer position. Motion to approve and authorize the President to execute the Side Letter Agreement made by Director Powell, seconded by Director Ishkanian. The Roll Call Vote was as follows:

Ayes: J. Ishkanian, P. van Duinwyk, J. A. Powell, M. Lee

Nays: None

Abstain: None

Absent: S. Easton

**6. Presentation regarding Long Term Financial Outlook by Accountant Nahas. (Strategic Plan Goal 9.1)**

**a. Staff report presented by Accountant Nahas.**

Accountant Nahas provided a presentation regarding the District's Long-Term Financial Outlook. Motion made by Director Powell, seconded by Director van

Duinwyk to receive and file the Long-Term Financial Outlook. The Roll Call Vote was as follows:

Ayes: P. van Duinwyk, J. Ishkanian, J. A. Powell, M. Lee

Nays: None

Abstain: None

Absent: S. Easton

**7. Consider recommendation to authorize two Board members to attend the 2021 SDRMA Virtual Spring Education Day. (Strategic Plan Goal 8)**

**a. Staff report presented by Accountant Nahas.**

Accountant Nahas provided a staff report regarding the 2021 SDRMA Virtual Spring Education Day. Motion to approve attendance and compensation for up to four Board members for attendance of the two webinars and Spring Education Day made by Director Powell, seconded by Director van Duinwyk. The Roll Call Vote was as follows:

Ayes: P. van Duinwyk, J. Ishkanian, J. A. Powell, M. Lee

Nays: None

Abstain: None

Absent: S. Easton

**8. Approval of Minutes of the January 25, 2021 Regular Meeting.**

Motion to approve the minutes of the January 25, 2021 Regular meeting made by Director Ishkanian, seconded by Director van Duinwyk. The Roll Call vote was as follows:

Ayes: P. van Duinwyk, J. Ishkanian, J.A. Powell, M. Lee

Nays: None

Abstain: None

Absent: S. Easton

**9. Fire Chief's report.**

Division Chief Neels highlighted significant calls for the month of January. He provided an update regarding the rental property rebuilds and stated that 1259 E. Valley Rd. should be available to rent on June 1<sup>st</sup>. He stated the Station 1 Flooring project will begin on March 1<sup>st</sup>. He also provided an update regarding the Solar project. Chief Taylor provided an update regarding the Neighborhood Chipping project. The Chief provided an update regarding the RFP for the Evacuation Analysis Study. Chief Taylor stated that information regarding the Home Hardening Grant Program will go live on the District's website this week. He mentioned that Fire Danger rating signs are in the process of being refreshed.

He stated the organization remains in phase 2 of the Continuity of Operations Plan, and the County remains in the purple tier. Chief Taylor stated the Information Officer, Christina Favuzzi, will start on April 1<sup>st</sup>. Chief Taylor highlighted upcoming meetings: Fire Station Location Committee meeting, February 25 at 2 p.m., Finance Committee meeting, March 15 at 2 p.m., Special Joint Board meeting with Carpinteria-Summerland, March 16 at 1 p.m., Regular Board meeting, March 22 at 2 p.m. Chief Taylor stated that the Randall Road debris basin is out to bid. Chief Taylor provided an update from the Fire Chiefs Association Task Force.

**10. Board of Director's report.**

There were no items to report at this meeting.

**11. Suggestions from Directors for items other than regular agenda items to be included for the March 22, 2021 Regular Board meeting.**

There were no additional suggestions from the Directors.

Meeting Adjourned at 3:29 p.m.

\_\_\_\_\_  
President Michael Lee

\_\_\_\_\_  
Secretary Judith Ishkanian

# Agenda

## Item #7



## Calls by Incident Type February 2021

**Total Incidents: 109**

Fire: 1

EMS: 63

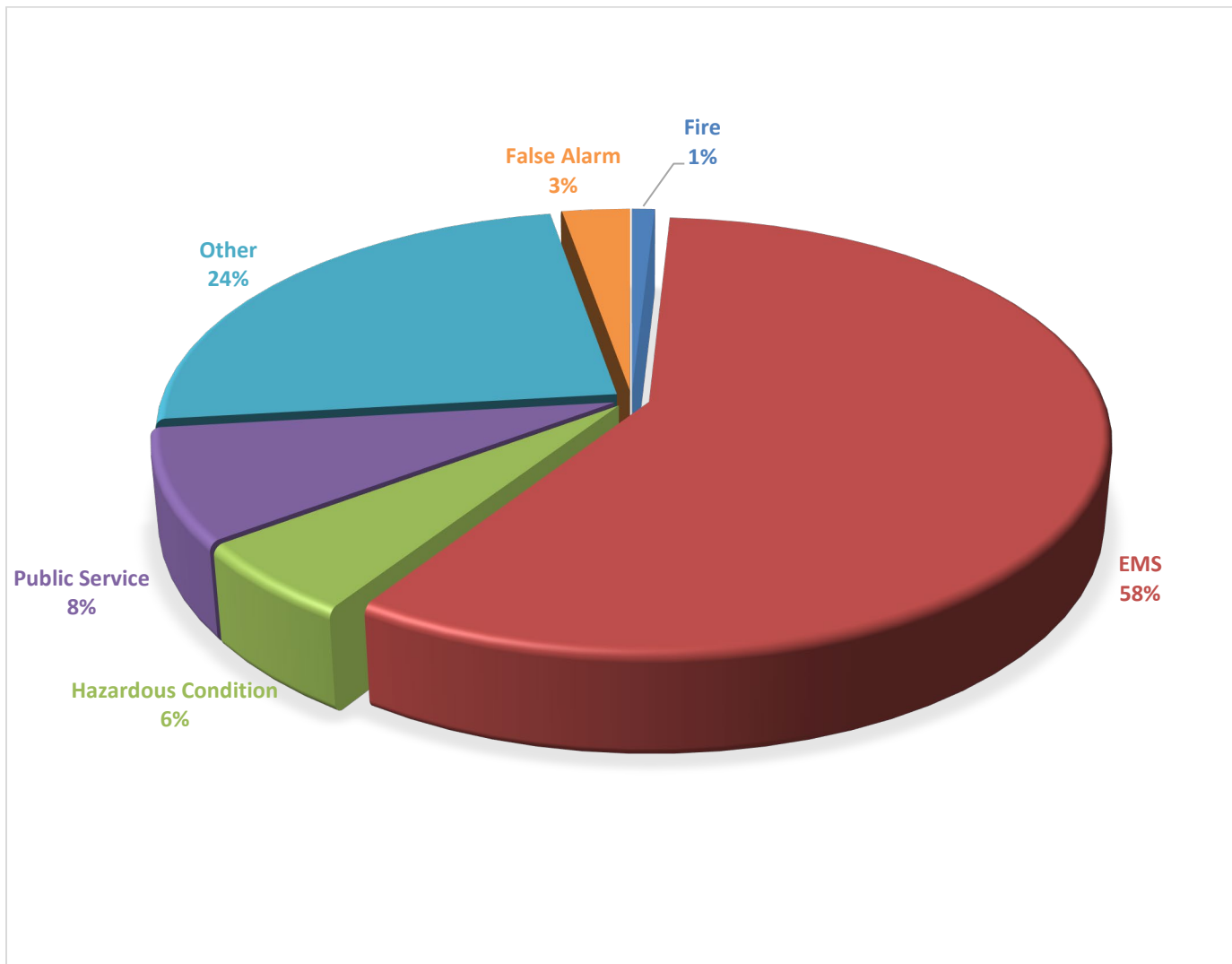
Public Service: 9

Hazardous Condition: 6

Other: 26

False Alarm: 3

### Definitions:



**-Other:** Firefighters respond to a reported emergency, but find a different type of incident or nothing at all upon arrival to the area. (Dispatched and Cancelled In Route falls in this category.) Example: A caller reports smoke on the hillside. Firefighters arrive to discover a grading operation at a construction site is creating dust mistaken for smoke.

**-Public Service:** Non-emergency requests for assistance. Examples: lock out, animal rescue, ring removal, water problem, lift assists, seized gate, stalled elevator, providing the Sheriff’s Department with a ladder to enter a building.

### September 2020 to February 2021 Incident Trend

