MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Monday, October 16, 2017 at 2:00 p.m.

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

Agenda Items May Be Taken Out of the Order Shown

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

2. Review and make recommendation for approval of August and September 2017 financial statements.

3. Review PARS OPEB Trust Program statement for June and July 2017.

4. Fire Chief's Report.

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

6. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is October 13, 2017.

MONTECITO FIRE PROTECTION DISTRICT

Chip Hickman, Fire Chief

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

Agenda Item #2

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
August 31, 2017

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Res.	Fund 3653 Land & Bldg	All Funds
Cash Balance at 8/1/17	4,107,369.02	102,976.06	2,659,745.58	5,361,192.92	12,231,283.58
Income:					
Tax Revenue	-	-	-	-	-
Interest income	-	-	-	-	-
Other:					
N/A	-	-	-	-	-
	-	-	-	-	-
Expenses:					
Warrants and Claims	(94,281.74)	-	-	(945.00)	(95,226.74)
Payroll	(1,150,745.60)	-	-	-	(1,150,745.60)
Other:					
Reimbursed expenses*	-	-	-	-	-
	(1,245,027.34)	-	-	(945.00)	(1,245,972.34)
Cash Balance at 8/31/17	2,862,341.68	102,976.06	2,659,745.58	5,360,247.92	10,985,311.24
Cash in Treasury per Balance Sheet	3,472,886.23	102,976.06	2,659,745.58	5,361,192.92	11,596,800.79
Difference to reconcile	610,544.55	-	-	945.00	611,489.55
Reconciliation:					
Outstanding payroll payments					
CalPERS retirement contribution (9/1)	83,189.29	-	-	-	83,189.29
Mass Mutual contribution (9/1)	20,215.00	-	-	-	20,215.00
Net payroll checks	285.16	-	-	-	285.16
Payroll deposit	404,312.95	-	-	-	404,312.95
EFT Payable (Acct 1015)					
Scott Chapman	609.00	-	-	-	609.00
Anchor Air Systems	238.87	-	-	-	238.87
Frontier	1,261.87	-	-	-	1,261.87
Collings & Associates LLC	655.00	-	-	-	655.00
Freedom Signs	315.00	-	-	-	315.00
Joy Equipment Protection	625.00	-	-	-	625.00
Montecito Firefighter's Association	7,130.00	-	-	-	7,130.00
Price, Postel & Parma	2,694.00	-	-	945.00	3,639.00
CalPERS retirement contribution (8/16)	85,151.34	-	-	-	85,151.34
Safety Kleen Corp	355.34	-	-	-	355.34
Sansum Clinic	1,258.00	-	-	-	1,258.00
Accounts Payable (Acct 1210)	2,248.73	-	-	-	2,248.73
	610,544.55	-	-	945.00	611,489.55

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
September 30, 2017

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Res.	Fund 3653 Land & Bldg	All Funds
Cash Balance at 9/1/17	2,862,341.68	102,976.06	2,659,745.58	5,360,247.92	10,985,311.24
Income:					
Tax Revenue	-	-	-	-	-
Interest income	-	-	-	-	-
Other:					
CSFD Dispatch Services	22,325.00	-	-	-	22,325.00
	22,325.00	-	-	-	22,325.00
Expenses:					
Warrants and Claims	(188,878.01)	-	-	-	(188,878.01)
Payroll	(1,138,053.76)	-	-	-	(1,138,053.76)
Other:					
Reimbursed expenses*	3,444.50	-	-	-	3,444.50
	(1,323,487.27)	-	-	-	(1,323,487.27)
Cash Balance at 9/30/17	1,561,179.41	102,976.06	2,659,745.58	5,360,247.92	9,684,148.97
Cash in Treasury per Balance Sheet	1,751,607.80	102,976.06	2,659,745.58	5,360,247.92	9,874,577.36
Difference to reconcile	190,428.39	-	-	-	190,428.39
Reconciliation:					
Outstanding payroll payments					
CalPERS retirement contribution (9/29)	85,155.70	-	-	-	85,155.70
Accounts Payable (Acct 1210)					
CalPERS retirement contribution (9/15)	85,057.69	-	-	-	85,057.69
Mass Mutual contribution (9/29)	20,215.00	-	-	-	20,215.00
	190,428.39	-	-	-	190,428.39

* Summary of reimbursed expenses: SB County Fire - Reimb. For AP Triton EMS Report, $3,444.50

MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
August 2017

Payee	Description	Amount
Fund 3650 - General		
ADP Inc	ADP fees, 7/31/17	299.56
Aflac	Employee paid insurance, July 2017	1,781.50
AFSS Southern Division	Admin. Fire Services Section: A. Gil, FY 17-18	50.00
AFSS Southern Division	Admin. Fire Services Section: J. Reed, FY 17-18	50.00
AGS Rebuilders Inc	Starter repair, E91	420.71
AGS Rebuilders Inc	Starter for engines: E91, E92, E93	491.22
Airgas West	Oxygen refills	242.11
American Hotel Register Co	Household supplies	301.70
Amsoil Inc	Oil/filter supplies for vehicle maintenance	429.88
Anchor Air Systems	Semi-Annual maintenance; Sta 2	499.58
Andrew Seybold Inc	Service calls for command channels	1,465.75
AP Triton	EMS system study, Phase I (County Fire Chiefs)	20,667.00
Boone Printing & Graphics	MFD letterhead, blank sheets, envelopes, notepads	1,325.88
Bound Tree Medical	Patient medical supplies	82.50
Burtons Fire Inc	(2) Hinges, E93; Mechanic stock parts, E92	196.43
Carquest Auto Parts	Wipers: SQ 91, Blades: E93	77.54
Carquest Auto Parts	Air filter: OES317, Brake parts: BC915	570.99
Chevron Business Card Services	Gasoline charges (fire assignments)	271.34
Chevron Business Card Services	Gasoline charges (fire assigments)	261.40
Collings & Associates LLC	Fire sprinkler review services: Miramar Hotel	655.00
Consolidated Overhead Door	E91 bay door repair	863.49
Cox Communications - Business	CAD connectivity & Internet	2,742.21
Department of Justice	LiveScan fingerprint screening (1)	49.00
DFND Technologies	PPE: Fire defend uniform shirts	5,067.00
EAN Services LLC	M. Juarez/Widling: Colorado staff ride rental car	340.80
Freedom Signs	Logo and lettering removal, old PT 92	315.00
Frontier	Phone services, 2 months	2,562.90
Fuel Smart	Gasoline charge, 7/11-8/15/2017	433.63
Governmentjobs.Com	Neo Gov annual license fee, 9/15/17-9/14/18	2,949.52
Impulse Internet Services	Phone services, 8/25-9/24/17	1,883.95
Informaco Emend Billing Service	IT support, August 2017	4,600.00
JDL Mapping	Mapping services, July	687.50
John Badaracco	J. Badaracco Reimb: STF Preposition asgmt meals	396.00
Johnson Equipment Co	Charger/inverter, E91	2,685.01
Johnson Equipment Co	Inverter, USAR 91	157.07
Joy Equipment Protection	Annual fire extinguishers/sprinklers service	625.00
Juan O's Mobile Repair	Brake repair, E93	413.32
Liebert Cassidy Whitmore	Labor attorney fees, July	1,590.00
Life Assist Inc	Patient medical supplies	1,814.71
Maeve Juarez	M. Juarez Reimb: Whittier fire asgmt meals	183.00
Marborg Industries	Refuse disposal, Sta. 1	473.49
McCormix Corporation	Diesel fuel, July and August	4,092.93
Mission Uniform Service Inc	Shop towels, Sta. 1	713.32
Montecito Village Hardware	Bolts, washers, paint	116.78
Montecito Water District	Water service, Sta. 1	720.22
O'Connor Pest Control	Quarterly pest control maint., Sta. 1	178.00
Paradise Chevrolet	Repair part: skid plate for BC915	124.67
Peyton Scapes	Landscape maintenance	550.00
Precision Imaging	Office copier usage fee, July	200.24
Precision Imaging	Office copier usage fee, August	145.96
Price Postel & Parma	Legal services, July	2,694.00

Payee	Description	Amount
Ready Refresh By Nestle	Bottled water	396.36
Ryland Mccracken	R. McCracken Reimb: Paramedic renewal	200.00
Safety Kleen Corp	Quarterly solvent tank maintenance	646.32
Sansum Clinic	Pre-employment medical exams	4,550.00
Santa Barbara News Press	Public notice: Preliminary budget 2017-18	99.84
Satcom Global Inc	Satellite phone charges	152.07
SB County Auditor-Controller	Additional user tax	386.88
Scott Chapman	S. Chapman reimb: PPE - Wildland pack accessories	609.00
Sintra Group	Pre-employment background check - 4 employees	4,425.00
SM Tire	4 tires: P920	541.74
South Coast Emergency Vehicle	E91 & E92 compartment door repair parts	91.00
South Coast Emergency Vehicle	Dust filters/Turbo intake hose; E92	643.50
Southern California Edison	Electricity service	2,424.95
Sprinkle Tire Inc	Tires and mounting, R91	897.20
Sprint	E92 Sim card for MDC, July	75.98
Staples Business Advantage	Office supplies	260.87
The Gas Company	Gas service, Sta. 1 - 08/02/17	106.35
The UPS Store	Shipping charges	98.64
The Village Service Station	Gasoline charges, July 2017	498.76
Velocity Truck Center Ventura Cty	E391: plugs, filter	78.59
Veritiv Operating Company	Household supplies	701.56
Veritiv Operating Company	Household supplies	144.81
Verizon Wireless	Wireless service, August	2,185.72
Wageworks Inc	FSA administrative fee, June	110.50
Wageworks Inc	FSA administrative fee, July	110.50
Wageworks Inc	FSA plan reimbursements, employee paid	476.03
Winema Industrial & Safety Supply	Multi-gas monitor (budgeted)	2,860.76
	Fund 3650 Total	94,281.74
Fund 3653 - Land & Building		
Price Postel & Parma	Legal services - Station 3, July	945.00
	Fund 3653 Total	945.00

MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
September 2017

Payee	Description	Amount
Fund 3650 - General		
Across The Street Productions	Blue Card teacher training fee: B. Hauser	4,500.00
ADP Inc	ADP fees, 3 periods	737.08
Aflac	Employee paid insurance, August 2017	1,781.50
AGS Rebuilders Inc	Rebuild starter & stock for E91, E92, E93	398.73
Allstar Fire Equipment Inc	PPE, 4 new hires	1,723.20
Allstar Fire Equipment Inc	Voice Amplifier (4)	1,961.05
A-OK Mower Shop Inc	Portable generator repair	63.94
Boone Printing & Graphics	Mailing labels	80.82
Brandon Bennewate	B. Bennewate Reimb: Trench Rescue Technician	348.00
Brandon Bennewate	B. Bennewate Reimb: Rescue Systems 1	596.18
CalPERS	CalPERS GASB 68 reports	1,400.00
Capture Technologies	Voice logging recorder (budgeted)	25,518.47
Cox Communications - Business	CAD connectivity & Internet	2,742.21
DFND Technologies	PPE: Fire defend uniform shirts (budgeted)	785.50
Dino Denunzio's Paint & Body Shop	912 auto body repair	2,495.03
EAN Services LLC	Rental car: L. Muller Minerva 5 fire assignment	299.00
Eco Tree Works	Roadside weed abatement: various neighborhoods	6,240.00
Eco Tree Works	Roadside weed abatement: various neighborhoods	6,600.00
Eric Klemowicz	E. Klemowicz Reimb: Trench Rescue Technician	469.88
Firesafe Solutions	Roadside weed abatement: E. Mountain Dr.	1,000.00
Firesafe Solutions	Roadside weed abatement: Mountain Dr.	5,000.00
Fuel Smart	Gasoline charges, September	77.34
Hugo's Auto Detailing	Car wash service, August 2017	175.00
Impulse Internet Services	Phone services, 9/25-10/24/17	1,884.05
Informaco Emend Billing Service	IT support, September	4,600.00
Informaco Emend Billing Service	IT support (billable) - MDC Project	240.00
Informaco Emend Billing Service	IT support (billable) - VOIP Project	2,790.00
Informaco Emend Billing Service	IT services (billable)- Dispatch upgrade project	6,480.00
John Badaracco	J. Badaracco Reimb: Ruth fire asgmt meals/lodging	324.73
Johnson Equipment Co	Inverter: USAR 91	368.19
Kerry Kellogg	K. Kellogg Reimb: Miller fire asgmt meals	181.00
L N Curtis & Sons	Thermal image camera batteries (13)	1,060.48
L N Curtis & Sons	Hose maintenance	39.18
L N Curtis & Sons	Nozzle and valve set, PT91	360.75
L N Curtis & Sons	Level B HazMat suits - replace from Biltmore inc	481.86
L N Curtis & Sons	Auto extrication tools, E91/E92 (budgeted FY17)	13,498.11
Liebert Cassidy Whitmore	Labor attorney fees, August 2017	1,223.00
Life Assist Inc	Patient medical supplies	21.00
Life Assist Inc	Patient medical supplies	999.83
Loren Bass	L. Bass Reimb: Type 3 Pre-Build trip	177.20
Marborg Industries	Refuse disposal	553.07
Mission Uniform Service Inc	Shop towels	377.11
Montecito Village Hardware	Batteries, rubber bands	22.60
Montecito Village Hardware	Paint	129.17
Montecito Water District	Water service	691.93
Norm Katz Psy D	Pre-employment screening	1,800.00
Peyton Scapes	Landscape maintenance	550.00
Physio Control	Annual Lifepak maintenance (budgeted)	5,961.96
Rayne Water Conditioning	Soft water service, semi-annual	888.36
Ready Refresh By Nestle	Bottled water	271.51
Robert Galbraith	R. Galbraith Reimb: External hard drives (2)	130.96

Payee	Description	Amount
Sansum Clinic	Pre-employment medical exams	2,732.00
Santa Barbara Co Fire Chief Assoc	Annual Membership dues, FY2017-18	300.00
Satcom Global Inc	Satellite phone charges	150.18
SB County Auditor-Controller	Additional user tax	60.83
SB County Auditor-Controller	FIN quarterly billing Q1, FY 17-18	3,990.25
SB Tree Care Inc	Fuel treatment network: E. Mountain Dr.	1,150.00
Scott Chapman	S. Chapman Reimb: PPE - Wildland packs	1,392.06
Shaun P Davis	S. Davis Reimb: Binders for Academy	126.50
Snap-On Industrial	Mechanic tools	490.40
Southern California Edison	Electricity service	2,419.14
Special District Risk Mgmt Authority	Worker's comp premium adjustment, FY 16-17	44,124.54
Sprint	E92 Sim card for MDC, 7/26-8/25/17	75.98
Staples Business Advantage	Office supplies	942.23
Susan M Woolley	Labor attorney fees, August	2,035.50
The Gas Company	Gas service, Sta. 1 - 8/31/17	46.07
The Gas Company	Gas service, Sta. 2 - 8/31/17	47.94
The UPS Store	Shipping charges	222.51
The Village Service Station	Gasoline charges, August 2017	1,154.73
Trace Analytics LLC	Mako compressed air testing	12.00
Travis Ederer	T. Ederer Reimb: Red fire asgmt meals	36.00
Travis Ederer	T. Ederer Reimb: Red fire asgmt hotel	124.24
Travis Ederer	T. Ederer Reimb: Miller fire asgmt meals/hotel	198.33
US Bank Corporate Card	VOIP phone system: IT supplies returned (credit)	(286.16)
	Dispatch IT supplies and E-waste fee for phones	152.15
	Dinner for red flag upstaffing personnel	185.10
	Hydrant maintenance gauges returned (credit)	(282.47)
	Repair part for coffeemaker, Sta. 2 (accrued FY17)	43.97
	Repair parts for coffeemakers, Sta. 1 and 2	308.74
	Vehicle repair parts	160.35
	Tires installation, 912	200.21
	Cal Fire Chiefs EMS membership: K. Taylor, FY17-18	150.00
	Postage for HEARO radio mailing (accrued FY17)	103.88
	Calendar app, 900 and iPad keyboard, 914	111.57
	Laptop for pre-plans (accrued FY17)	551.47
	Annual report postage costs	441.02
	Fax, back-up server and Expensify, monthly fees	23.94
	Juarez/Gil: Alamo/Whittier fire asgmt meals	20.45
	Business meeting re: Type 3 team (accrued FY17)	37.17
	K. Taylor: Contra Costa FD site visit flight	97.95
	Business meetings (2)	146.41
	Gasoline charges (accrued FY17)	117.05
	Gasoline charges	1,701.47
Verizon Wireless	Wireless service, 8/14-9/13/17	1,882.75
Wageworks Inc	FSA plan reimbursements, employee paid	2,412.69
Wageworks Inc	FSA administrative fee, August	110.50
Winema Industrial & Safety Supply	Calibration gas for monitors	298.60
Winema Industrial & Safety Supply	Multi-gas monitors, 3 (budgeted)	7,093.79
Zworld GIS	Mapping services, September	165.00
	Fund 3650 Total	188,878.01

MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
August and September 2017

	August	September
Regular Salaries	$ 568,794.00	$ 568,794.00
Directors Fees	1,225.00	700.00
Auxiliary	2,346.00	2,788.00
FLSA Safety	6,978.90	13,989.90
FLSA Dispatch	4,351.68	2,972.16
Overtime	291,963.49	271,019.18
Dispatch Cadre Earnings	2,461.80	2,238.00
Mass Mutual 457 Contribution	8,800.00	8,800.00
Vacation Redemption Program	-	956.70
Gross Wages	886,920.87	872,257.94
District Contributions to Insurance	142,556.74	143,115.06
District Contributions to Medicare/SS	12,615.58	12,439.93
District Contributions to SUI	64.28	62.78
CalPERS Employee Contribution, District paid	49,780.99	50,317.45
CalPERS Employer Contribution, Employee paid	(47,819.85)	(48,257.74)
CalPERS, District Contribution	112,144.94	113,406.24
Health and Dependent Care FSA Contributions	(3,506.40)	(3,506.40)
Due to AFLAC	(2,011.55)	(1,781.50)
Total Benefits	263,824.73	265,795.82
Grand Total	**$ 1,150,745.60**	**$ 1,138,053.76**

MONTECITO FIRE PROTECTION DISTRICT
OVERTIME DETAIL
August 2017

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Bennewate, B.	07/07/17		24.0	1,600.92	1,600.92			
Badaracco, J.	07/20/17		5.0	453.45		453.45		
Hickman, K.	07/24/17		24.0	1,787.40		1,787.40		
Kellogg, K.	07/24/17	5.0	56.0	5,802.72		5,802.72		
Powell, K.	07/24/17		24.0	1,609.20		1,609.20		
Villarreal, J.	07/24/17		24.0	2,129.76		2,129.76		
Walkup, R.	07/24/17		13.5	905.18		905.18		
Blake, G.	07/27/17		24.0	1,647.36	1,647.36			
Edwards, T.	07/29/17		24.0	2,124.00	2,124.00			
Villarreal, J.	07/31/17		4.5	399.33		399.33		
Villarreal, J.	07/31/17		16.5	1,464.21		1,464.21		
Skei, E.	08/01/17		3.0	259.47		259.47		
Arnold, D.	08/02/17		17.5	935.29		935.29		
Gregson, A.	08/02/17		15.0	1,327.50		1,327.50		
Powell, K.	08/02/17		17.5	1,173.38		1,173.38		
Villarreal, J.	08/02/17		17.5	1,552.95		1,552.95		
Wrenn, B.	08/02/17		17.5	1,068.64		1,068.64		
Arnold, D.	08/03/17		22.5	1,202.51	1,202.51			
Blake, G.	08/03/17		24.0	1,647.36	1,647.36			
Briner, A.	08/03/17		24.0	2,054.88		2,054.88		
Broumand, A.	08/03/17		24.0	1,694.16		1,694.16		
Ederer, T.	08/03/17		24.0	2,124.00		2,124.00		
Grant, L.	08/03/17		24.0	1,465.56		1,465.56		
Jenkins, J.	08/03/17	8.0	8.5	1,023.83	1,023.83			
Mann, K.	08/03/17		24.0	1,944.36	1,944.36			
Zeitsoff, J.	08/03/17		24.0	1,709.28		1,709.28		
Davis, S.	08/04/17		13.5	1,076.29		1,076.29		
Rupp, A.	08/04/17		13.0	3,620.66		3,620.66		
Walkup, R.	08/04/17		13.0	871.65		871.65		
Widling, A.	08/04/17		12.0	1,062.00		1,062.00		
Wrenn, B.	08/04/17		13.5	824.38		824.38		

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Briner, A.	08/05/17		22.0	1,883.64		1,883.64		
Ederer, T.	08/05/17		21.0	1,858.50		1,858.50		
Eubank, N.	08/05/17		23.5	1,255.96		1,255.96		
Grant, L.	08/05/17	16.0	6.5	396.92		396.92		
Lauritson, R.	08/05/17		24.0	3,363.84	3,363.84			
Taylor, J.	08/05/17		24.0	1,192.32	1,192.32			
Jenkins, J.	08/06/17		25.0	3,011.25		3,011.25		
Lauritson, R.	08/06/17		4.0	560.64		560.64		
Chapman, S.	08/07/17		24.0	1,967.40		1,967.40		
Edwards, T.	08/07/17		24.0	2,124.00		2,124.00		
McCracken, R.	08/07/17	4.0	20.0	1,467.00		1,467.00		
Poulos, T.	08/07/17		24.0	1,734.84		1,734.84		
Taylor, J.	08/07/17		24.0	1,192.32	1,192.32			
Villarreal, J.	08/07/17		24.0	2,129.76	2,129.76			
Zeitsoff, J.	08/07/17		24.0	1,709.28	1,709.28			
Jenkins, J.	08/08/17	16.0	-	-		-		
Klemowicz, E.	08/08/17	4.0	20.0	1,341.00		1,341.00		
Briner, A.	07/22-07/28/17		88.0	7,335.24		7,335.24		
Whilt, S.	07/22-07/28/17	24.0	64.0	4,144.32		4,144.32		
Grant, L.	07/23-07/28/17		84.5	5,160.00		5,160.00		
Zeitsoff, J.	07/24-07/28/17		88.0	6,267.36		6,267.36		
Gil, A.	07/24-07/31/17	13.5	38.5	4,100.25		4,100.25		
Juarez, M.	07/24-08/04/17	43.5	62.5	6,148.71		6,148.71		
Bennewate, B.	07/26-07/31/17		98.0	6,537.09		6,537.09		
Chapman, S.	08/02-08/04/17	16.0	34.5	2,828.14		2,828.14		
Muller, L.	08/03-08/08/17		111.0	5,845.82		5,845.82		
Widling, A.	08/05-08/07/17		48.0	4,248.00		4,248.00		
Holthe, D.	08/05-08/08/17		48.0	5,315.54		5,315.54		
Powell, K.	08/05-08/08/17		48.0	3,218.40		3,218.40		
Walkup, R.	08/05-08/08/17		48.0	3,218.40		3,218.40		
			Payroll 8/16/17	**140,117.62**	**20,777.86**	**119,339.76**	**-**	
Fuentes, E.	07/24/17		13.5	1,093.70		1,093.70		
Galbraith, R.	07/24/17		24.0	1,647.36		1,647.36		
St. Oegger, D.	07/25/17		24.0	1,850.40		1,850.40		
Wrenn, B.	07/31/17		16.5	1,007.57		1,007.57		

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Wrenn, B.	08/01/17		3.0	183.20		183.20		
Badaracco, J.	08/05/17		2.0	181.38			181.38	Engine repair
Gil, A.	08/06/17	5.0	-	-			-	Finance Committee reports
Bennewate, B.	08/08/17		2.0	133.41			133.41	HazMat team meeting
Bass, L.	08/09/17		24.0	1,803.24	1,803.24			
Bennewate, B.	08/09/17		24.0	1,600.92		1,600.92		
Chapman, S.	08/09/17		24.0	1,967.40		1,967.40		
Edwards, T.	08/09/17		24.0	2,124.00		2,124.00		
Eubank, N.	08/09/17		24.0	1,282.68	1,282.68			
Skei, E.	08/09/17		24.0	2,075.76	2,075.76			
Taylor, J.	08/09/17		24.0	1,192.32		1,192.32		
Villarreal, J.	08/09/17		24.0	2,129.76		2,129.76		
Galbraith, R.	08/10/17		24.0	1,647.36		1,647.36		
Jenkins, J.	08/10/17		4.0	481.80		481.80		
Poulos, T.	08/10/17		24.0	1,734.84	1,734.84			
Taylor, J.	08/10/17		12.0	596.16		596.16		
Edwards, T.	08/11/17		4.5	398.25	398.25			
Rupp, A.	08/11/17		11.0	652.91	652.91			
Bennewate, B.	08/12/17		24.0	1,600.92		1,600.92		
Taylor, J.	08/12/17		24.0	1,192.32	596.16	596.16		
Hauser, B.	08/13/17		18.5	1,226.83		1,226.83		
Jenkins, J.	08/13/17		13.0	1,565.85	1,565.85			
Blake, G.	08/14/17		24.0	1,647.36	1,647.36			
Eubank, N.	08/14/17		24.0	1,282.68	855.12	427.56		
Grant, L.	08/14/17		8.0	466.32		466.32		
Jenkins, J.	08/14/17		3.0	361.35	361.35			
Mann, K.	08/14/17		24.0	1,944.36	1,296.24	648.12		
Muller, L.	08/14/17		13.0	684.65	684.65			
Skei, E.	08/14/17		24.0	2,075.76	1,383.84	691.92		
Villarreal, J.	08/14/17	4.0	20.0	1,774.80	1,774.80			
Fuentes, E.	08/15/17		11.0	891.17			891.17	Training backfill
Widling, A.	08/15/17		24.0	2,124.00		2,124.00		
Arnold, D.	08/16/17		24.0	1,282.68	1,282.68			
Mann, K.	08/16/17		24.0	1,944.36	1,944.36			
Muller, L.	08/16/17		24.0	1,263.96	1,263.96			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Skei, E.	08/16/17		8.0	691.92			691.92	Active shooter training
Whilt, S.	08/16/17		7.0	453.29			453.29	Active shooter training
Gregson, A.	08/17/17		15.0	1,327.50		1,327.50		
Widling, A.	08/17/17		9.0	796.50		796.50		
Mann, K.	08/18/17		24.0	1,944.36	1,944.36			
Poulos, T.	08/18/17		24.0	1,734.84	1,734.84			
Lauritson, R.	08/20/17		23.0	3,223.68	3,223.68			
Mann, K.	08/20/17		24.0	1,944.36	1,944.36			
Lauritson, R.	08/21/17		14.0	1,962.24	1,962.24			
Gregson, A.	08/22/17		16.0	1,416.00		1,416.00		
Hickman, K.	08/22/17		11.0	819.23			819.23	Training backfill
Widling, A.	07/09-07/22/17		-	624.00		624.00		Payroll correction from 8/1
Muller, L.	08/09-08/12/17		48.0	2,527.92		2,527.92		
Holthe, D.	08/09-08/14/17	11.0	85.0	7,926.68		7,926.68		
Powell, K.	08/09-08/14/17		96.0	6,436.80		6,436.80		
Rupp, A.	08/09-08/14/17		96.0	5,698.08		5,698.08		
Walkup, R.	08/09-08/14/17	16.0	64.5	4,324.73		4,324.73		
Widling, A.	08/09-08/14/17		96.0	8,496.00		8,496.00		
Badaracco, J.	08/11-08/23/17		116.0	10,520.04		10,520.04		
Ederer, T.	08/13-08/26/17		168.0	14,868.00		14,868.00		
Kellogg, K.	08/13-08/26/17	10.5	120.5	12,486.21		12,486.21		
Whilt, S.	08/19-08/23/17		92.0	5,957.46		5,957.46		
Zeitsoff, J.	08/19-08/23/17		92.0	6,552.24		6,552.24		
			Payroll 9/1/17	**151,845.87**	**33,413.53**	**115,261.94**	**3,170.40**	
			Grand Total	**291,963.49**	**54,191.39**	**234,601.70**	**3,170.40**	
			% of Total	**100.0%**	**18.6%**	**80.4%**	**1.1%**	

MONTECITO FIRE PROTECTION DISTRICT
OVERTIME DETAIL
September 2017

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Bass, L.	06/20/17		9.0	643.68			643.68	Type 3 build trip
Davis, S.	07/19/17		24.0	1,913.40	1,913.40			
Davis, S.	08/04/17		13.5	1,076.29	1,076.29			
Fuentes, E.	08/22/17		24.0	1,944.36		1,944.36		
Widling, A.	08/24/17		24.0	2,124.00		2,124.00		
Grant, L.	08/25/17		5.0	291.45	291.45			
Widling, A.	08/25/17		24.0	2,124.00		2,124.00		
Gregson, A.	08/26/17		24.0	2,124.00		2,124.00		
McCracken, R.	08/26/17		24.0	1,760.40	1,760.40			
Grant, L.	08/27/17		24.0	1,398.96	1,398.96			
Lauritson, R.	08/27/17		23.0	3,223.68	3,223.68			
McCracken, R.	08/28/17		24.0	1,760.40		1,760.40		
Villarreal, J.	08/28/17	4.0	15.5	1,375.47		1,375.47		
Blake, G.	08/29/17		24.0	1,647.36	1,647.36			
Briner, A.	08/29/17		24.0	2,088.00	2,088.00			
Chapman, S.	08/29/17		15.0	1,229.63		1,229.63		
Hauser, B.	08/29/17		14.5	961.57		961.57		
Hickman, K.	08/29/17		14.5	1,079.89		1,079.89		
Bennewate, B.	08/30/17		24.0	1,667.16			1,667.16	Dispatch cadre training
Jenkins, J.	08/30/17		16.0	1,927.20		1,927.20		
Bass, L.	08/31/17	24.0	-	-		-		
Bennewate, B.	08/31/17		24.0	1,667.16	1,667.16			
Mann, K.	08/31/17		24.0	1,944.36		1,944.36		
McCracken, R.	08/31/17		24.0	1,760.40		1,760.40		
Poulos, T.	08/31/17		24.0	1,734.84	1,734.84			
Bennewate, B.	09/01/17		24.0	1,667.16		1,667.16		
Fuentes, E.	09/01/17		7.0	567.10		567.10		
Poulos, T.	09/01/17		7.0	506.00		506.00		
Bennewate, B.	09/02/17		24.0	1,667.16	1,667.16			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Briner, A.	09/02/17		7.0	609.00		609.00		
Galbraith, R.	09/02/17		7.0	480.48		480.48		
Mann, K.	09/02/17		24.0	1,944.36		1,944.36		
Poulos, T.	09/02/17		24.0	1,734.84		1,734.84		
Walkup, R.	09/02/17	8.0	16.0	1,072.80		1,072.80		
Davis, S.	09/03/17		24.0	1,913.40		1,913.40		
Fuentes, E.	09/03/17	24.0	-	-	-			
Galbraith, R.	09/03/17		24.0	1,647.36	1,647.36			
Grant, L.	09/03/17		24.0	1,398.96		1,398.96		
Jenkins, J.	09/03/17		12.0	1,445.40		1,445.40		
Mann, K.	09/03/17		24.0	1,944.36		1,944.36		
Poulos, T.	09/03/17		19.0	1,373.41	1,373.41			
Skei, E.	09/03/17		13.0	1,124.37	1,124.37			
Taylor, J.	09/03/17		12.0	596.16		596.16		
Blake, G.	09/04/17		24.0	1,647.36		1,647.36		
Davis, S.	09/04/17		24.0	1,913.40		1,913.40		
Galbraith, R.	09/04/17	8.0	16.0	1,098.24		1,098.24		
Broumand, A.	09/05/17		24.0	1,694.16		1,694.16		
Davis, S.	09/05/17		24.0	1,913.40		1,913.40		
Edwards, S.	09/05/17		24.0	1,263.96		1,263.96		
Fuentes, E.	09/05/17		24.0	1,944.36	1,944.36			
Galbraith, R.	09/05/17		24.0	1,647.36		1,647.36		
Grant, L.	09/05/17		24.0	1,398.96		1,398.96		
Poulos, T.	09/05/17		24.0	1,734.84	1,734.84			
Blake, G.	09/06/17		4.0	274.56	274.56			
Fuentes, E.	09/06/17		10.5	850.66	850.66			
Galbraith, R.	09/06/17	8.0	16.0	1,098.24		1,098.24		
Hauser, B.	09/06/17		20.0	1,326.30	1,326.30			
Hickman, K.	09/06/17	8.0	16.0	1,191.60		1,191.60		
Powell, K.	09/06/17		10.0	670.50	670.50			
Blake, G.	09/07/17		24.0	1,647.36	1,647.36			
Hickman, K.	09/07/17	8.0	16.0	1,191.60		1,191.60		
Mann, K.	09/07/17		24.0	1,944.36		1,944.36		

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Poulos, T.	09/07/17		24.0	1,734.84		1,734.84		
Blake, G.	09/08/17		8.5	583.44	583.44			
Davis, S.	09/08/17		24.0	1,913.40		1,913.40		
Fuentes, E.	09/08/17		24.0	1,944.36		1,944.36		
Hickman, K.	09/08/17		24.0	1,787.40	1,787.40			
Jenkins, J.	09/08/17		5.5	662.48	662.48			
McCracken, R.	09/08/17		24.0	1,760.40	1,760.40			
Whilt, S.	08/24-09/05/17		195.5	12,659.60		12,659.60		
Zeitsoff, J.	08/24-09/05/17		195.5	13,923.51		13,923.51		
Eubank, N.	08/29-09/09/17		189.5	10,127.83		10,127.83		
Holthe, D.	08/29-09/09/17		168.0	15,666.84		15,666.84		
Klemowicz, E.	08/29-09/09/17		144.0	9,655.20		9,655.20		
Rupp, A.	08/29-09/09/17		168.0	9,971.64		9,971.64		
Badaracco, J.	08/30-09/08/17		96.0	8,706.24		8,706.24		
Muller, L.	08/30-09/08/17		144.0	7,583.76		7,583.76		
Chapman, S.	09/02-09/06/17		52.0	4,262.70		4,262.70		
McCracken, R.	09/02-09/06/17		51.5	3,777.53		3,777.53		
Arnold, D.	09/02-09/09/17	15.0	116.5	6,226.34		6,226.34		
Bass, L.	09/02-09/09/17	24.0	107.0	8,039.45		8,039.45		
Hauser, B.	09/03-09/06/17		28.0	1,856.82		1,856.82		
Villarreal, J.	09/06-09/19/17		83.5	7,409.79		7,409.79		
Broumand, A.	09/07-09/09/17		35.0	2,470.65		2,470.65		
			Payroll 9/15/17	**220,335.42**	**35,856.14**	**182,168.44**	**2,310.84**	
Kellogg, K.	09/04/17		10.0	1,036.20		1,036.20		
Bennewate, B.	09/05/17		9.0	625.19			625.19	HazMat training
Bennewate, B.	09/07/17		9.0	625.19			625.19	HazMat training
Bennewate, B.	09/09/17		7.0	486.25	486.25			
Ederer, T.	09/09/17		24.0	2,124.00	2,124.00			
Grant, L.	09/09/17		24.0	1,398.96	1,398.96			
Hickman, K.	09/09/17		24.0	1,787.40	1,787.40			
Jenkins, J.	09/09/17		14.0	1,686.30	1,686.30			
Lauritson, R.	09/09/17		24.0	3,363.84	3,363.84			
McCracken, R.	09/09/17		10.0	733.50	733.50			
Whilt, S.	09/09/17		7.0	453.29	453.29			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Jenkins, J.	09/10/17		25.0	3,011.25	3,011.25			
Hauser, B.	09/11/17		24.0	1,591.56	1,591.56			
Hickman, K.	09/11/17		24.0	1,787.40	1,787.40			
Poulos, T.	09/11/17		24.0	1,734.84	1,734.84			
Taylor, J.	09/12/17		24.0	1,192.32		1,192.32		
Taylor, J.	09/13/17		24.0	1,192.32	1,192.32			
Taylor, J.	09/14/17		24.0	1,192.32		1,192.32		
Lauritson, R.	09/17/17		23.0	3,223.68	3,223.68			
Mann, K.	09/20/17		10.0	810.15	810.15			
Hauser, B.	09/21/17		24.0	1,591.56	1,591.56			
Edwards, T.	09/24/17		24.0	2,124.00	2,124.00			
Bennewate, B.	09/29/17			839.04	839.04			Payroll correction from 9/15
Briner, A.	09/29/17			63.48	63.48			Payroll correction from 9/15
Juarez, M.	09/01-09/07/17	28.0	25.5	2,565.05		2,565.05		
Muller, L.	09/09-09/14/17		96.0	5,055.84		5,055.84		
Badaracco, J.	09/09-09/17/17		92.5	8,388.83		8,388.83		
			Payroll 9/29/17	**50,683.76**	**30,002.82**	**19,430.56**	**1,250.38**	
			Grand Total	**271,019.18**	**65,858.96**	**201,599.00**	**3,561.22**	
			% of Total	**100.0%**	**24.3%**	**74.4%**	**1.3%**	

MONTECITO FIRE PROTECTION DISTRICT
OVERTIME SUMMARY

Fiscal Year 2016-17

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	46,936.95	69,707.18	9,507.39	126,151.52
AUGUST	43,966.30	436,798.35	7,470.87	488,235.52
SEPTEMBER	34,992.70	163,041.82	(4,999.72)	193,034.80
OCTOBER	65,818.98	127,655.74	6,734.15	200,208.87
NOVEMBER	45,003.12	20,434.23	14,015.22	79,452.57
DECEMBER	46,995.02	-	7,596.39	54,591.41
JANUARY	39,053.11	-	1,997.30	41,050.41
FEBRUARY	59,860.08	-	9,319.12	69,179.20
MARCH	36,472.22	-	13,369.44	49,841.66
APRIL	59,117.88	-	19,208.89	78,326.77
MAY	26,508.83	18,991.90	13,139.21	58,639.94
JUNE	68,054.18	3,201.08	27,368.30	98,623.56
TOTAL	**572,779.36**	**839,830.30**	**124,726.56**	**1,537,336.22**

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD Sept 2016	125,895.95	669,547.35	11,978.54	807,421.83

Fiscal Year 2017-18

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	58,685.91	323,098.62	4,576.30	**386,360.83**
AUGUST	54,191.39	234,601.70	3,170.40	**291,963.49**
SEPTEMBER	65,858.96	201,599.00	3,561.22	**271,019.18**
OCTOBER				-
NOVEMBER				-
DECEMBER				-
JANUARY				-
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-
TOTAL	**178,736.26**	**759,299.32**	**11,307.92**	**949,343.50**
Budget	**750,000.00**	**455,000.00**	**125,000.00**	
% of Budget	**23.8%**	**166.9%**	**9.0%**	

Variance Report
Finance Committee - October 16, 2017

	Report	Line Item	Variance Explanation
1	Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis.
2	Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled.
3	Balance Sheet	0230	The Account Receivable balance includes three fire assignment reimbursements from last fiscal year. Payment is expected by December.
4	Balance Sheet	1015 & 1210	The EFT and accounts payable account reflects expenses entered by month-end, but disbursement payment wasn't completed until the next month. Details are available on the Cash Reconciliation report.
5	Balance Sheet	2130	Fund Balance - Committed maintains the District's reserve balances as of 7/1/17: Catastrophic $2,400,000 and Economic Uncertainties $3,670,000.
6	Financial Status	Taxes Total	The District expects to receive about 2.5 million in property tax revenue in November.
7	Financial Status	6301	The overtime reimbursable account exceeds the budgeted amount due to a busy fire season. A budget amendment will be considered in May/June to adjust the budgeted amount.
8	Financial Status	6450	Funds designated to use towards pension prefunding: $1,800,000 towards PARS and $860,000 towards the CalPERS Pre-2013 UAL liabilities.
9	Financial Status	6900 & 7090	The premiums for worker's compensation and general liability insurance require full payment at the beginning of the fiscal year.
10	Financial Trend	7050	Monthly expenses have increased due to the new VOIP phone system and an increase in data lines for iPads.
11	Financial Trend	7205	Wildland Fire Specialists have engaged on some big projects earlier than in past fiscal years. Projects include roadside clearance and dead tree removals.
12	Expenditure Trend	6100	The payroll expense varies based on the number of payroll periods recorded during each month. April - 1, May - 2, June - 3, July - 1, August - 2, September - 3.
13	Expenditure Trend	6400	In July, the District prepaid a significant portion of retirement contributions to CalPERS. The prepayment results in savings of over $20k.

Balance Sheet

As of: 9/30/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2017	
Assets & Other Debits					
Assets					
0110 -- Cash in Treasury	7,047,855.82	76,985.41	5,373,233.43	1,751,607.80	
0115 -- Treasury FMV Adjustment	-3,750.99	2,464.42	0.00	-1,286.57	1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00	
0130 -- Cash with Fiscal Agents	11,924.98	0.00	0.00	11,924.98	
0211 -- Prop Tax Impounds Receivable	210,479.00	0.00	0.00	210,479.00	2
0230 -- Accounts Receivable	93,762.00	0.00	25,390.00	68,372.00	3
0240 -- Interest Receivable	19,740.80	9,653.91	19,740.80	9,653.91	
Total Assets	7,380,511.61	89,103.74	5,418,364.23	2,051,251.12	
Total Assets & Other Debits	7,380,511.61	89,103.74	5,418,364.23	2,051,251.12	
Liabilities, Equity & Other Credits					
Liabilities					
1010 -- Warrants Payable	0.00	1,664,459.78	1,664,459.78	0.00	
1015 -- EFT Payable	7,293.53	1,049,100.79	1,041,807.26	0.00	4
1020 -- Salaries & Benefits Payable	12,626.00	12,626.00	0.00	0.00	
1210 -- Accounts Payable	31,608.48	2,706,267.04	2,779,931.25	105,272.69	4
1240 -- Accrued Expenses	22,794.00	22,794.00	0.00	0.00	
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00	
1730 -- Unidentified Deposits	0.00	31,475.11	31,475.11	0.00	
Total Liabilities	77,322.01	5,486,722.72	5,517,673.40	108,272.69	
Equity					
2110 -- Fund Balance-Nonspendable	127,510.00	0.00	0.00	127,510.00	
2130 -- Fund Balance-Committed	5,673,500.00	0.00	397,000.00	6,070,500.00	5
2200 -- Fund Balance-Residual	1,502,179.60	25,889,404.58	20,132,193.41	-4,255,031.57	
Total Equity	7,303,189.60	25,889,404.58	20,529,193.41	1,942,978.43	

Balance Sheet

As of: 9/30/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2017
Total Liabilities, Equity & Other Credits	7,380,511.61	31,376,127.30	26,046,866.81	2,051,251.12

Balance Sheet

As of: 9/30/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2017
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	208.08	155,000.45	52,232.47	102,976.06
0115 -- Treasury FMV Adjustment	-0.11	0.00	75.53	-75.64
0240 -- Interest Receivable	0.45	254.06	0.45	254.06
Total Assets	208.42	155,254.51	52,308.45	103,154.48
Total Assets & Other Debits	208.42	155,254.51	52,308.45	103,154.48
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	49,272.47	49,272.47	0.00
1210 -- Accounts Payable	0.00	52,232.47	52,232.47	0.00
Total Liabilities	0.00	104,464.94	104,464.94	0.00
Equity				
2140 -- Fund Balance-Assigned	208.42	0.00	0.00	208.42
2200 -- Fund Balance-Residual	0.00	207,308.00	310,254.06	102,946.06
Total Equity	208.42	207,308.00	310,254.06	103,154.48
Total Liabilities, Equity & Other Credits	208.42	311,772.94	414,719.00	103,154.48

Balance Sheet

As of: 9/30/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2017
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,654,641.09	5,104.49	0.00	2,659,745.58
0115 -- Treasury FMV Adjustment	-1,412.84	0.00	540.76	-1,953.60
0240 -- Interest Receivable	5,104.49	6,611.43	5,104.49	6,611.43
Total Assets	2,658,332.74	11,715.92	5,645.25	2,664,403.41
Total Assets & Other Debits	2,658,332.74	11,715.92	5,645.25	2,664,403.41
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	2,658,332.74	0.00	0.00	2,658,332.74
2200 -- Fund Balance-Residual	0.00	512,540.76	518,611.43	6,070.67
Total Equity	2,658,332.74	512,540.76	518,611.43	2,664,403.41
Total Liabilities, Equity & Other Credits	2,658,332.74	512,540.76	518,611.43	2,664,403.41

Balance Sheet

As of: 9/30/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2017
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,352,201.75	9,810.17	1,764.00	5,360,247.92
0115 -- Treasury FMV Adjustment	-2,848.53	0.00	1,088.60	-3,937.13
0240 -- Interest Receivable	9,810.17	13,326.56	9,810.17	13,326.56
Total Assets	5,359,163.39	23,136.73	12,662.77	5,369,637.35
Total Assets & Other Debits	5,359,163.39	23,136.73	12,662.77	5,369,637.35
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	1,764.00	1,764.00	0.00
1210 -- Accounts Payable	0.00	1,764.00	1,764.00	0.00
1240 -- Accrued Expenses	819.00	819.00	0.00	0.00
Total Liabilities	819.00	4,347.00	3,528.00	0.00
Equity				
2140 -- Fund Balance-Assigned	5,358,343.79	0.00	0.00	5,358,343.79
2200 -- Fund Balance-Residual	0.60	202,852.60	214,145.56	11,293.56
Total Equity	5,358,344.39	202,852.60	214,145.56	5,369,637.35
Total Liabilities, Equity & Other Credits	5,359,163.39	207,199.60	217,673.56	5,369,637.35

Financial Status

As of: 9/30/2017 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	9/30/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget	
Revenues					
Taxes					
3010 -- Property Tax-Current Secured	15,939,945.00	0.00	-15,939,945.00	0.00 %	
3011 -- Property Tax-Unitary	144,700.00	0.00	-144,700.00	0.00 %	
3015 -- PT PY Corr/Escapes Secured	83,500.00	0.00	-83,500.00	0.00 %	
3020 -- Property Tax-Current Unsecd	727,065.00	0.00	-727,065.00	0.00 %	
3040 -- Property Tax-Prior Secured	23,980.00	0.00	-23,980.00	0.00 %	
3050 -- Property Tax-Prior Unsecured	5,850.00	0.00	-5,850.00	0.00 %	
3054 -- Supplemental Pty Tax-Current	367,870.00	0.00	-367,870.00	0.00 %	
Taxes	17,292,910.00	0.00	-17,292,910.00	0.00 %	6
Use of Money and Property					
3380 -- Interest Income	14,700.00	9,653.91	-5,046.09	65.67 %	
3381 -- Unrealized Gain/Loss Invstmnts	0.00	2,464.42	2,464.42	--	
3409 -- Other Rental of Bldgs and Land	52,260.00	0.00	-52,260.00	0.00 %	
Use of Money and Property	66,960.00	12,118.33	-54,841.67	18.10 %	
Intergovernmental Revenue-State					
3750 -- State-Emergency Assistance	325,000.00	0.00	-325,000.00	0.00 %	
4220 -- Homeowners Property Tax Relief	82,610.00	0.00	-82,610.00	0.00 %	
Intergovernmental Revenue-State	407,610.00	0.00	-407,610.00	0.00 %	
Intergovernmental Revenue-Federal					
4476 -- Federal Emergency Assistance	130,000.00	0.00	-130,000.00	0.00 %	
Intergovernmental Revenue-Federal	130,000.00	0.00	-130,000.00	0.00 %	
Charges for Services					
5105 -- Reimb for District Services	192,810.00	22,324.65	-170,485.35	11.58 %	
Charges for Services	192,810.00	22,324.65	-170,485.35	11.58 %	

Financial Status

As of: 9/30/2017 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	9/30/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget	
Miscellaneous Revenue					
5909 -- Other Miscellaneous Revenue	7,500.00	6,085.46	-1,414.54	81.14 %	
Miscellaneous Revenue	7,500.00	6,085.46	-1,414.54	81.14 %	
Revenues	18,097,790.00	40,528.44	-18,057,261.56	0.22 %	
Expenditures					
Salaries and Employee Benefits					
6100 -- Regular Salaries	7,522,810.00	1,806,450.23	5,716,359.77	24.01 %	
6300 -- Overtime	125,000.00	6,568.54	118,431.46	5.25 %	
6301 -- Overtime - Reimbursable	455,000.00	734,645.76	-279,645.76	161.46 %	7
6310 -- Overtime - Constant Staffing	750,000.00	145,261.44	604,738.56	19.37 %	
6400 -- Retirement Contribution	2,238,015.00	1,121,452.61	1,116,562.39	50.11 %	
6450 -- Supp Retirement Contribution	2,660,000.00	0.00	2,660,000.00	0.00 %	8
6550 -- FICA/Medicare	126,965.00	39,091.34	87,873.66	30.79 %	
6600 -- Health Insurance Contrib	1,812,680.00	428,925.24	1,383,754.76	23.66 %	
6700 -- Unemployment Ins Contribution	10,820.00	194.59	10,625.41	1.80 %	
6900 -- Workers Compensation	575,000.00	636,071.90	-61,071.90	110.62 %	9
Salaries and Employee Benefits	16,276,290.00	4,918,661.65	11,357,628.35	30.22 %	
Services and Supplies					
7030 -- Clothing and Personal	52,500.00	8,855.83	43,644.17	16.87 %	
7050 -- Communications	99,500.00	28,533.88	70,966.12	28.68 %	
7060 -- Food	2,500.00	185.10	2,314.90	7.40 %	
7070 -- Household Supplies	34,850.00	4,829.48	30,020.52	13.86 %	
7090 -- Insurance (Liability/Property)	31,000.00	26,537.00	4,463.00	85.60 %	9
7120 -- Equipment Maintenance	35,000.00	1,661.45	33,338.55	4.75 %	
7200 -- Structure & Ground Maintenance	43,550.00	4,079.43	39,470.57	9.37 %	
7205 -- Fire Defense Zone	236,000.00	31,565.00	204,435.00	13.38 %	

Financial Status

As of: 9/30/2017 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	9/30/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
7322 -- Consulting & Mgmt Fees	3,350.00	0.00	3,350.00	0.00 %
7324 -- Audit and Accounting Fees	25,000.00	3,990.25	21,009.75	15.96 %
7348 -- Instruments & Equip. < $5000	85,000.00	5,339.07	79,660.93	6.28 %
7363 -- Equipment Maintenance	69,500.00	13,645.47	55,854.53	19.63 %
7400 -- Medical, Dental and Lab	38,100.00	10,304.73	27,795.27	27.05 %
7430 -- Memberships	12,500.00	1,390.00	11,110.00	11.12 %
7450 -- Office Expense	27,500.00	4,980.01	22,519.99	18.11 %
7460 -- Professional & Special Service	359,750.00	58,667.45	301,082.55	16.31 %
7507 -- ADP Payroll Fees	7,500.00	1,550.75	5,949.25	20.68 %
7510 -- Contractual Services	61,600.00	25,650.62	35,949.38	41.64 %
7530 -- Publications & Legal Notices	6,000.00	2,549.84	3,450.16	42.50 %
7546 -- Administrative Expense	240,000.00	0.00	240,000.00	0.00 %
7580 -- Rents/Leases-Structure	4,500.00	0.00	4,500.00	0.00 %
7630 -- Small Tools & Instruments	20,100.00	10,898.87	9,201.13	54.22 %
7650 -- Special Departmental Expense	63,500.00	13,915.83	49,584.17	21.91 %
7671 -- Special Projects	38,000.00	0.00	38,000.00	0.00 %
7730 -- Transportation and Travel	35,000.00	4,313.34	30,686.66	12.32 %
7731 -- Gasoline-Oil-Fuel	55,000.00	8,625.06	46,374.94	15.68 %
7732 -- Training	87,750.00	6,399.70	81,350.30	7.29 %
7760 -- Utilities	48,000.00	9,591.67	38,408.33	19.98 %
Services and Supplies	1,822,550.00	288,059.83	1,534,490.17	15.81 %
Capital Assets				
8300 -- Equipment	414,200.00	39,018.13	375,181.87	9.42 %
Capital Assets	414,200.00	39,018.13	375,181.87	9.42 %
Expenditures	18,513,040.00	5,245,739.61	13,267,300.39	28.34 %

Financial Status

As of: 9/30/2017 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	9/30/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	615,000.00	155,000.00	460,000.00	25.20 %
Other Financing Uses	615,000.00	155,000.00	460,000.00	25.20 %
Other Financing Sources & Uses	-615,000.00	-155,000.00	460,000.00	25.20 %
Montecito Fire Protection Dist	-1,030,250.00	-5,360,211.17	-4,329,961.17	520.28 %

Financial Status

As of: 9/30/2017 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	9/30/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	254.06	254.06	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-75.53	-75.53	--
Use of Money and Property	0.00	178.53	178.53	--
Revenues	0.00	178.53	178.53	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	3,500.00	2,960.00	540.00	84.57 %
Services and Supplies	3,500.00	2,960.00	540.00	84.57 %
Other Charges				
7830 -- Interest Expense	6,340.00	3,277.00	3,063.00	51.69 %
Other Charges	6,340.00	3,277.00	3,063.00	51.69 %
Expenditures	9,840.00	6,237.00	3,603.00	63.38 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	155,000.00	155,000.00	0.00	100.00 %
Other Financing Sources	155,000.00	155,000.00	0.00	100.00 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	145,000.00	45,995.47	99,004.53	31.72 %
Other Financing Uses	145,000.00	45,995.47	99,004.53	31.72 %
Other Financing Sources & Uses	10,000.00	109,004.53	99,004.53	1,090.05 %
Montecito Fire Pension Oblig	160.00	102,946.06	102,786.06	64,341.29 %

Financial Status

As of: 9/30/2017 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	9/30/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	10,000.00	6,611.43	-3,388.57	66.11 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-540.76	-540.76	--
Use of Money and Property	10,000.00	6,070.67	-3,929.33	60.71 %
Revenues	10,000.00	6,070.67	-3,929.33	60.71 %
Expenditures				
Capital Assets				
8300 -- Equipment	512,000.00	0.00	512,000.00	0.00 %
Capital Assets	512,000.00	0.00	512,000.00	0.00 %
Expenditures	512,000.00	0.00	512,000.00	0.00 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	460,000.00	0.00	-460,000.00	0.00 %
Other Financing Sources	460,000.00	0.00	-460,000.00	0.00 %
Other Financing Sources & Uses	460,000.00	0.00	-460,000.00	0.00 %
Montecito Fire Cap Outlay Res	-42,000.00	6,070.67	48,070.67	-14.45 %

Financial Status

As of: 9/30/2017 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	9/30/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	15,000.00	13,326.56	-1,673.44	88.84 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-1,088.60	-1,088.60	--
Use of Money and Property	15,000.00	12,237.96	-2,762.04	81.59 %
Revenues	15,000.00	12,237.96	-2,762.04	81.59 %
Expenditures				
Capital Assets				
8100 -- Land	200,000.00	945.00	199,055.00	0.47 %
Capital Assets	200,000.00	945.00	199,055.00	0.47 %
Expenditures	200,000.00	945.00	199,055.00	0.47 %
Montecito Fire Land & Building	-185,000.00	11,292.96	196,292.96	-6.10 %
Net Financial Impact	-1,257,090.00	-5,239,901.48	-3,982,811.48	416.83 %

Financial Trend

As of: 9/30/2017
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	9/30/2015 Year-To-Date Actual	9/30/2016 Year-To-Date Actual	9/30/2017 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	22,257.20	0.00	0.00
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	-486.36	0.00	0.00
3020 -- Property Tax-Current Unsecd	-297.88	0.00	0.00
3040 -- Property Tax-Prior Secured	119.31	0.00	0.00
3050 -- Property Tax-Prior Unsecured	56.05	0.00	0.00
3054 -- Supplemental Pty Tax-Current	0.00	0.00	0.00
Taxes	21,648.32	0.00	0.00
Use of Money and Property			
3380 -- Interest Income	2,146.51	5,631.24	9,653.91
3381 -- Unrealized Gain/Loss Invstmnts	-2,865.52	-15,213.06	2,464.42
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	-719.01	-9,581.82	12,118.33
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
Intergovernmental Revenue-State	0.00	0.00	0.00
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	196,852.67	0.00
Intergovernmental Revenue-Federal	0.00	196,852.67	0.00
Charges for Services			
5105 -- Reimb for District Services	21,714.39	21,908.74	22,324.65
Charges for Services	21,714.39	21,908.74	22,324.65

Financial Trend

As of: 9/30/2017
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	9/30/2015 Year-To-Date Actual	9/30/2016 Year-To-Date Actual	9/30/2017 Year-To-Date Actual	
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	0.00	468.55	6,085.46	
Miscellaneous Revenue	0.00	468.55	6,085.46	
Revenues	42,643.70	209,648.14	40,528.44	
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	1,331,235.81	1,747,357.40	1,806,450.23	
6300 -- Overtime	-47,379.51	9,874.54	6,568.54	
6301 -- Overtime - Reimbursable	572,586.00	664,796.34	734,645.76	
6310 -- Overtime - Constant Staffing	106,703.31	125,896.35	145,261.44	
6400 -- Retirement Contribution	856,548.23	967,926.23	1,121,452.61	
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	
6475 -- Retiree Medical OPEB	823,478.00	0.00	0.00	
6550 -- FICA/Medicare	26,673.48	36,530.80	39,091.34	
6600 -- Health Insurance Contrib	438,223.72	511,457.06	428,925.24	
6700 -- Unemployment Ins Contribution	118.05	293.64	194.59	
6900 -- Workers Compensation	514,797.43	510,375.42	636,071.90	
Salaries and Employee Benefits	4,622,984.52	4,574,507.78	4,918,661.65	
Services and Supplies				
7030 -- Clothing and Personal	322.98	35,953.65	8,855.83	
7050 -- Communications	19,705.36	17,015.41	28,533.88	10
7060 -- Food	0.00	-211.94	185.10	
7070 -- Household Supplies	6,345.80	6,239.50	4,829.48	
7090 -- Insurance	27,333.00	25,661.93	26,537.00	
7120 -- Equipment Maintenance	1,533.70	2,335.57	1,661.45	
7200 -- Structure & Ground Maintenance	5,595.84	5,346.36	4,079.43	

Financial Trend

As of: 9/30/2017
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	9/30/2015 Year-To-Date Actual	9/30/2016 Year-To-Date Actual	9/30/2017 Year-To-Date Actual
7205 -- Fire Defense Zone	8,875.00	8,702.05	31,565.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	3,400.75	3,990.25
7348 -- Instruments & Equip. < $5000	-115.70	0.00	5,339.07
7363 -- Equipment Maintenance	12,776.14	13,177.64	13,645.47
7400 -- Medical, Dental and Lab	10,031.94	16,224.64	10,304.73
7430 -- Memberships	6,469.96	1,735.00	1,390.00
7450 -- Office Expense	2,506.84	3,099.04	4,980.01
7460 -- Professional & Special Service	38,676.17	41,256.75	58,667.45
7507 -- ADP Payroll Fees	1,499.23	1,548.81	1,550.75
7510 -- Contractual Services	21,367.46	24,358.45	25,650.62
7530 -- Publications & Legal Notices	1,277.62	2,951.56	2,549.84
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	911.55	919.92	0.00
7630 -- Small Tools & Instruments	1,661.79	2,894.85	10,898.87
7650 -- Special Departmental Expense	10,943.93	11,754.12	13,915.83
7671 -- Special Projects	938.75	2,270.69	0.00
7730 -- Transportation and Travel	2,546.04	3,885.46	4,313.34
7731 -- Gasoline-Oil-Fuel	10,209.32	6,854.70	8,625.06
7732 -- Training	3,528.84	5,465.97	6,399.70
7760 -- Utilities	8,682.73	8,902.51	9,591.67
Services and Supplies	203,624.29	251,743.39	288,059.83
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00
Capital Assets			
8300 -- Equipment	0.00	30,437.17	39,018.13

Financial Trend

As of: 9/30/2017
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	9/30/2015 Year-To-Date Actual	9/30/2016 Year-To-Date Actual	9/30/2017 Year-To-Date Actual
Capital Assets	0.00	30,437.17	39,018.13
Expenditures	4,826,608.81	4,856,688.34	5,245,739.61
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	392,812.00	406,068.00	155,000.00
Other Financing Uses	392,812.00	406,068.00	155,000.00
Other Financing Sources & Uses	-392,812.00	-406,068.00	-155,000.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	2,865.52	15,213.06	0.00
Decrease to Restricted	2,865.52	15,213.06	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	2,865.52	15,213.06	0.00
Montecito Fire Protection Dist	-5,173,911.59	-5,037,895.14	-5,360,211.17
Net Financial Impact	-5,173,911.59	-5,037,895.14	-5,360,211.17

Expenditure Trend

As of: 9/30/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	4/30/2017 Month-To-Date Actual	5/31/2017 Month-To-Date Actual	6/30/2017 Month-To-Date Actual	7/31/2017 Month-To-Date Actual	8/31/2017 Month-To-Date Actual	9/30/2017 Month-To-Date Actual	
Expenditures							
Salaries and Employee Benefits							
6100 -- Regular Salaries	335,307.78	627,951.53	869,678.69	265,057.70	624,738.63	916,653.90	12
6300 -- Overtime	26,196.91	8,705.82	14,973.97	612.46	474.84	5,481.24	
6301 -- Overtime - Reimbursable	0.00	0.00	27,415.98	41,984.70	395,230.68	297,430.38	7
6310 -- Overtime - Constant Staffing	90,652.34	25,308.58	127,057.55	34,151.60	41,840.17	69,269.67	
6400 -- Retirement Contribution	61,172.12	122,352.85	178,754.34	835,388.00	171,949.54	114,115.07	13
6450 -- Supp Retirement Contribution	0.00	0.00	1,200,000.00	0.00	0.00	0.00	
6550 -- FICA/Medicare	-114,287.24	9,284.42	14,743.45	5,328.06	14,861.01	18,902.27	
6600 -- Health Insurance Contrib	143,239.83	143,818.84	18,161.81	142,921.94	142,777.74	143,225.56	
6700 -- Unemployment Ins Contribution	0.56	68.31	254.32	0.00	67.53	127.06	
6900 -- Workers Compensation	0.00	-9,328.85	-2,994.64	591,947.36	0.00	44,124.54	
Total Salaries and Employee Benefits	542,282.30	928,161.50	2,448,045.47	1,917,391.82	1,391,940.14	1,609,329.69	
Services and Supplies							
7030 -- Clothing and Personal	15,871.30	1,048.00	16,594.46	224.73	6,062.88	2,568.22	
7050 -- Communications	6,271.13	6,431.59	33,473.79	8,074.14	11,068.58	9,391.16	
7060 -- Food	747.62	52.72	83.38	0.00	0.00	185.10	
7070 -- Household Supplies	7,805.23	2,194.32	3,925.30	896.55	2,731.24	1,201.69	
7090 -- Insurance	0.00	0.00	0.00	26,537.00	0.00	0.00	
7120 -- Equipment Maintenance	693.00	4,098.31	2,908.03	-3.31	1,388.10	276.66	
7200 -- Structure & Ground Maintenance	7,901.25	1,378.00	3,487.60	550.00	2,091.07	1,438.36	
7205 -- Fire Defense Zone	39,281.96	85,305.71	55,797.36	11,575.00	0.00	19,990.00	
7322 -- Consulting & Mgmt Fees	798.90	0.00	822.90	0.00	0.00	0.00	
7324 -- Audit and Accounting Fees	3,400.75	797.00	0.00	0.00	0.00	3,990.25	
7348 -- Instruments & Equip. < $5000	110.15	7,843.38	49,113.82	1,900.53	2,860.76	577.78	
7363 -- Equipment Maintenance	15,447.02	2,537.71	14,766.28	862.94	8,133.87	4,648.66	
7400 -- Medical, Dental and Lab	879.89	2,979.23	1,966.44	1,160.02	2,139.32	7,005.39	
7430 -- Memberships	-100.00	350.00	0.00	840.00	100.00	450.00	

Expenditure Trend

As of: 9/30/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	4/30/2017 Month-To-Date Actual	5/31/2017 Month-To-Date Actual	6/30/2017 Month-To-Date Actual	7/31/2017 Month-To-Date Actual	8/31/2017 Month-To-Date Actual	9/30/2017 Month-To-Date Actual
7450 -- Office Expense	1,522.63	1,724.69	5,566.75	809.44	2,031.59	2,138.98
7460 -- Professional & Special Service	47,072.75	22,341.70	45,052.00	7,797.93	39,917.50	10,952.02
7507 -- ADP Payroll Fees	473.51	503.21	483.98	514.11	299.56	737.08
7510 -- Contractual Services	2,583.93	136.88	7,713.65	22,677.16	2,949.52	23.94
7530 -- Publications & Legal Notices	687.50	0.00	0.00	2,450.00	99.84	0.00
7546 -- Administrative Expense	238,346.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	938.52	0.00	0.00	0.00	0.00	0.00
7630 -- Small Tools & Instruments	1,513.38	3,148.36	4,842.98	301.69	0.00	10,597.18
7650 -- Special Departmental Expense	1,211.40	0.00	11,046.11	13,915.83	0.00	0.00
7671 -- Special Projects	0.00	0.00	7,675.82	0.00	0.00	0.00
7730 -- Transportation and Travel	524.32	10,398.85	3,865.71	359.00	919.80	3,034.54
7731 -- Gasoline-Oil-Fuel	4,605.26	1,022.17	10,771.87	16.41	5,558.06	3,050.59
7732 -- Training	5,668.94	20,020.82	14,903.40	154.68	200.00	6,045.02
7760 -- Utilities	2,506.15	2,420.34	2,779.30	3,135.07	3,251.52	3,205.08
Total Services and Supplies	406,762.49	176,732.99	297,640.93	104,748.92	91,803.21	91,507.70
Capital Assets						
8300 -- Equipment	17,608.57	71,482.42	174,934.58	-6,478.45	0.00	45,496.58
Total Capital Assets	17,608.57	71,482.42	174,934.58	-6,478.45	0.00	45,496.58
Total Expenditures	966,653.36	1,176,376.91	2,920,620.98	2,015,662.29	1,483,743.35	1,746,333.97
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	1,186,000.00	155,000.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	1,186,000.00	155,000.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	1,186,000.00	155,000.00	0.00	0.00

Expenditure Trend

As of: 9/30/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	4/30/2017 Month-To-Date Actual	5/31/2017 Month-To-Date Actual	6/30/2017 Month-To-Date Actual	7/31/2017 Month-To-Date Actual	8/31/2017 Month-To-Date Actual	9/30/2017 Month-To-Date Actual
Changes to Fund Balances						
Changes to Nonspendable						
9602 -- Receivables	0.00	0.00	127,510.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	0.00	127,510.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	127,510.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	966,653.36	1,176,376.91	4,234,130.98	2,170,662.29	1,483,743.35	1,746,333.97
Total Report	966,653.36	1,176,376.91	4,234,130.98	2,170,662.29	1,483,743.35	1,746,333.97

PRICE, POSTEL & PARMA LLP
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Santa Barbara, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

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

August 14, 2017
File: 12611
Invoice #: 142695
Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: General Matters	$1,308.00	
Our File Number: 12611-00000		
RE: Ordinances	$283.50	
Our File Number: 12611-00022		
RE: Station Three	$945.00	- Fund 3653
Our File Number: 12611-00059		
RE: Board Mtgs	$1,102.50	
Our File Number: 12611-00061		
Total Current Fees & Costs	$3,639.00	
	- 945.00	- Fund 3653
	2,694.00	- Fund 3650

* *

SUMMARY OF CURRENT BILLING

Current Fees	$3,639.00
Current Disbursements	$0.00
Total Current Fees & Costs	$3,639.00

SUMMARY OF PAST DUE BALANCES

Previous Balance	$4,843.50
Payments - Thank You	$4,843.50
TOTAL PAST DUE	$0.00
TOTAL BALANCE DUE	$3,639.00

Agenda Item #3

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
August 2016	9,523,447.66	-	45,572.47	1,984.05	9,567,036.08	0.48%
September 2016	9,567,036.08	-	42,304.49	5,846.57	9,603,494.00	0.44%
October 2016	9,603,494.00	-	(119,882.18)	2,000.73	9,481,611.09	-1.25%
November 2016	9,481,611.09	-	96,928.53	3,978.27	9,574,561.35	1.02%
December 2016	9,574,561.35	-	78,934.58	4,002.15	9,649,493.78	0.82%
January 2017	9,649,493.78	-	170,422.28	1,994.70	9,817,921.36	1.77%
February 2017	9,817,921.36	-	196,673.48	6,405.78	10,008,189.06	2.00%
March 2017	10,008,189.06	-	52,657.52	4,181.44	10,056,665.14	0.53%
April 2017	10,056,665.14	-	133,186.49	2,092.78	10,187,758.85	1.32%
May 2017	10,187,758.85	-	135,159.82	8,607.04	10,314,311.63	1.33%
June 2017 (Old)	10,314,311.63	(10,314,311.63)	62,087.81	4,354.66	57,733.15	
June 2017 (New)	-	10,314,311.63	239.08	-	10,314,550.71	
July 2017 (Old)	57,733.15	(57,733.15)	865.84	2,262.49	(1,396.65)	
July 2017 (New)	10,314,550.71	57,733.15	165,876.16	2,092.33	10,536,067.69	
Total	**10,372,283.86**	**-**	**1,061,026.37**	**49,802.99**	**10,534,671.04**	

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
June 2017	-	1,200,000.00	26.44	-	1,200,026.44	
July 2017	1,200,026.44	-	3,816.98	243.43	1,203,599.99	0.32%
Total		**1,200,000.00**	**3,843.42**	**243.43**	**-**	

PUBLIC AGENCY RETIREMENT SERVICES PARS

TRUSTED SOLUTIONS. LASTING RESULTS.

MONTECITO FIRE PROTECTION DISTRICT
PARS Post•Employment Benefits Trust

Monthly Account Report for the Period
6/1/2017 to 6/30/2017

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

Account Summary

Source	Beginning Balance as of 6/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2017
OPEB	$0.00	$0.00	$239.08	$0.00	$0.00	$10,314,311.63	$10,314,550.71
PENSION	$0.00	$1,200,000.00	$26.44	$0.00	$0.00	$0.00	$1,200,026.44
Totals	**$0.00**	**$1,200,000.00**	**$265.52**	**$0.00**	**$0.00**	**$10,314,311.63**	**$11,514,577.15**

Investment Selection

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

Investment Objective

Source	
OPEB	Individual account based on Balanced HighMark PLUS. The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.
PENSION	Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

				Annualized Return			
Source	**1-Month**	**3-Months**	**1-Year**	**3-Years**	**5-Years**	**10-Years**	**Plan's Inception Date**
OPEB	0.60%	3.28%	12.74%	5.01%	7.78%	-	1/19/2010
PENSION	0.06%	-	-	-	-	-	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.

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

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.

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PUBLIC AGENCY RETIREMENT SERVICES PARS

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program

Monthly Account Report for the Period
6/1/2017 to 6/30/2017

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

Account Summary

Source	Beginning Balance as of 6/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2017
OPEB	$10,314,311.63	$0.00	$62,087.81	$4,354.66	$0.00	-$10,314,311.63	$57,733.15
Totals	**$10,314,311.63**	**$0.00**	**$62,087.81**	**$4,354.66**	**$0.00**	**-$10,314,311.63**	**$57,733.15**

Investment Selection

Balanced HighMark PLUS

Investment Objective

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

Investment Return

1-Month	3-Months	1-Year	Annualized Return: 3-Years	Annualized Return: 5-Years	Annualized Return: 10-Years	Plan's Inception Date

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PUBLIC AGENCY RETIREMENT SERVICES PARS

TRUSTED SOLUTIONS. LASTING RESULTS.

MONTECITO FIRE PROTECTION DISTRICT
PARS Post•Employment Benefits Trust

Account Report for the Period
7/1/2016 to 6/30/2017

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

Account Summary

Source	Beginning Balance as of 7/1/2016	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2017
OPEB	$0.00	$0.00	$239.08	$0.00	$0.00	$10,314,311.63	$10,314,550.71
PENSION	$0.00	$1,200,000.00	$26.44	$0.00	$0.00	$0.00	$1,200,026.44
Totals	**$0.00**	**$1,200,000.00**	**$265.52**	**$0.00**	**$0.00**	**$10,314,311.63**	**$11,514,577.15**

Investment Selection

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

Investment Objective

Source	
OPEB	Individual account based on Balanced HighMark PLUS. The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.
PENSION	Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return 3-Years	5-Years	10-Years	Plan's Inception Date
OPEB	0.60%	3.28%	12.74%	5.01%	7.78%	-	1/19/2010
PENSION	0.06%	-	-	-	-	-	6/29/2017

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

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PUBLIC AGENCY RETIREMENT SERVICES PARS

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program

Account Report for the Period
7/1/2016 to 6/30/2017

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

Account Summary

Source	Beginning Balance as of 7/1/2016	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2017
OPEB	$9,247,386.60	$0.00	$1,175,675.33	$51,017.15	$0.00	-$10,314,311.63	$57,733.15
Totals	**$9,247,386.60**	**$0.00**	**$1,175,675.33**	**$51,017.15**	**$0.00**	**-$10,314,311.63**	**$57,733.15**

Investment Selection

Balanced HighMark PLUS

Investment Objective

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

Investment Return

			Annualized Return			
1-Month	3-Months	1-Year	3-Years	5-Years	10-Years	Plan's Inception Date

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

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PUBLIC AGENCY RETIREMENT SERVICES PARS

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program

Monthly Account Report for the Period
7/1/2017 to 7/31/2017

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

Account Summary

Source	Beginning Balance as of 7/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 7/31/2017
OPEB	$57,733.15	$0.00	$865.84	$2,262.49	$0.00	-$57,733.15	-$1,396.65
Totals	**$57,733.15**	**$0.00**	**$865.84**	**$2,262.49**	**$0.00**	**-$57,733.15**	**-$1,396.65**

Investment Selection

Balanced HighMark PLUS

Investment Objective

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

Investment Return

1-Month	3-Months	1-Year	Annualized Return 3-Years	5-Years	10-Years	Plan's Inception Date

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

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PUBLIC AGENCY RETIREMENT SERVICES PARS

TRUSTED SOLUTIONS. LASTING RESULTS.

MONTECITO FIRE PROTECTION DISTRICT
PARS Post•Employment Benefits Trust

Monthly Account Report for the Period
7/1/2017 to 7/31/2017

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

Account Summary

Source	Beginning Balance as of 7/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 7/31/2017
OPEB	$10,314,550.71	$0.00	$165,876.16	$2,092.33	$0.00	$57,733.15	$10,536,067.69
PENSION	$1,200,026.44	$0.00	$3,816.98	$243.43	$0.00	$0.00	$1,203,599.99
Totals	**$11,514,577.15**	**$0.00**	**$169,693.14**	**$2,335.76**	**$0.00**	**$57,733.15**	**$11,739,667.68**

Investment Selection

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

Investment Objective

Source	
OPEB	Individual account based on Balanced HighMark PLUS. The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.
PENSION	Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

				Annualized Return			
Source	**1-Month**	**3-Months**	**1-Year**	**3-Years**	**5-Years**	**10-Years**	**Plan's Inception Date**
OPEB	1.61%	3.58%	11.16%	5.97%	7.92%	-	1/19/2010
PENSION	0.32%	-	-	-	-	-	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.

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

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.

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