

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

January 16, 2024 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 allotted for this discussion.)
2. Review and make recommendation for approval of November and December 2023 financial statements.
3. Review PARS Post-Employment Benefits Trust statement for October and November 2023.
4. Financial policies discussion for fiscal year 2024-25 budget development.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment. The next meeting is scheduled for Monday, March 18, 2024 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 12, 2024.



David Neels, Fire Chief

Agenda

Item #2

Variance Report
Finance Committee - January 16, 2024

Report	Line Item	Variance Explanation
1 Balance Sheet	0130	Funds held with the rental property management company.
2 Balance Sheet	0240	Interest due from the County for funds held in the SB County Treasury account.
3 Balance Sheet	1210	The Accounts Payable balance reflect expenses entered by month-end where payment was disbursed in the next month.
4 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement. We are working with CalOES to close out the liability.
5 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$8,565,000 (updated 10/1/23).
6 Balance Sheet	3652/0550	The deposit is for the new Type 1 engine that is being built. Delivery is expected this March.
7 Financial Status	Taxes	Property tax revenue is in line with past years - we expect to collect about 55% of total budgeted revenue by December month-end.
8 Financial Status	3750 & 4476	Fire assignment revenue for State and Federal is budgeted for \$2 million total. Earned revenue through December 31st is \$1.23 million as shown in the Mutual Aid Billing Detail report.
9 Financial Status	5780	This amount is the insurance proceed budgeted for the Station 92 fire damage claim. The final settlement is still pending.
10 Financial Status	5894	A second disbursement for the Thomas Fire/Debris Flow Settlement - Escrow was received. A portion of these funds will likely go back to CalOES/FEMA, but at this point, that amount is unknown.
11 Financial Status	Total Revenues	Year to date revenues are \$13,992,000, or 53.69% of total expected revenues for the year.
12 Financial Status	6300 & 6310	OT and OT-Constant Staffing budgets will be combined to account 6300 for a total of \$1,650,000 when the Country transitions to the new Workday accounting system (going live date is TBD). Currently all non-fire assignment OT expenses are in line 6300.
13 Financial Status	7546	Property tax collection fee paid to the County of Santa Barbara. Payment will be processed in May.
14 Financial Status	3653/5780	The final settlement for the rental properties is still pending.

Variance Report
Finance Committee - January 16, 2024

Report	Line Item	Variance Explanation
15 Financial Trend	3380	Investment returns from the County Treasury Pool are significantly better than in past years, resulting in higher year-to-date interest income. The County reported an annualized return of 2.196% on September 30, 2023.
16 Expenditure Trend	6400	Retirement contributions in December included 3 payroll periods and the annual Replacement Benefit Fund payment.
17 Expenditure Trend	6600	The health insurance contribution in November is higher than average because it includes the health insurance premium for the month of December.
18 Expenditure Trend	7760	Utilities expense in December is higher than average because it includes the annual property tax fixed charges for all three properties.

Balance Sheet

As of: 12/31/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	13,304,669.07	15,049,559.77	11,911,120.57	16,443,108.27
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	29,510.68	0.00	0.00	29,510.68 1
0230 -- Accounts Receivable	172,686.00	0.00	172,686.00	0.00
0240 -- Interest Receivable	82,153.88	114,001.05	139,854.36	56,300.57 2
Total Assets	13,589,519.63	15,163,560.82	12,223,660.93	16,529,419.52
Total Assets & Other Debits	13,589,519.63	15,163,560.82	12,223,660.93	16,529,419.52
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	613,400.55	613,400.55	0.00
1015 -- EFT Payable	4,789.08	4,356,682.74	4,351,893.66	0.00
1020 -- Salaries & Benefits Payable	33,706.00	33,706.00	0.00	0.00
1210 -- Accounts Payable	107,125.95	4,965,708.38	5,047,300.82	188,718.39 3
1240 -- Accrued Expenses	24,997.00	24,997.00	0.00	0.00
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25 4
1400 -- Deposits	500.00	0.00	0.00	500.00
1730 -- Unidentified Deposits	0.00	989,993.59	989,993.59	0.00
Total Liabilities	2,207,370.28	10,984,488.26	11,002,588.62	2,225,470.64
Equity				
2130 -- Fund Balance-Committed	7,965,500.00	0.00	600,000.00	8,565,500.00 5
2200 -- Fund Balance-Residual	3,416,649.35	39,883,896.28	42,205,695.81	5,738,448.88
Total Equity	11,382,149.35	39,883,896.28	42,805,695.81	14,303,948.88
Total Liabilities, Equity & Other Credits	13,589,519.63	50,868,384.54	53,808,284.43	16,529,419.52

Balance Sheet

As of: 12/31/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,037,168.96	36,795.75	63,101.64	3,010,863.07
0240 -- Interest Receivable	13,502.96	34,609.97	30,395.75	17,717.18
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00 6
Total Assets	3,902,911.92	71,405.72	93,497.39	3,880,820.25
Total Assets & Other Debits	3,902,911.92	71,405.72	93,497.39	3,880,820.25
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	63,101.64	63,101.64	0.00
1210 -- Accounts Payable	0.00	63,101.64	63,101.64	0.00
1730 -- Unidentified Deposits	0.00	6,400.00	6,400.00	0.00
Total Liabilities	0.00	132,603.28	132,603.28	0.00
Equity				
2110 -- Fund Balance-Nonspendable	852,240.00	0.00	0.00	852,240.00 6
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	477,672.47	1,233,341.64	1,211,249.97	455,580.80
Total Equity	3,902,911.92	1,233,341.64	1,211,249.97	3,880,820.25
Total Liabilities, Equity & Other Credits	3,902,911.92	1,365,944.92	1,343,853.25	3,880,820.25

Balance Sheet

As of: 12/31/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,383,557.71	29,808.45	241,369.81	3,171,996.35
0240 -- Interest Receivable	11,414.16	36,887.88	29,808.45	18,493.59
Total Assets	3,394,971.87	66,696.33	271,178.26	3,190,489.94
Total Assets & Other Debits	3,394,971.87	66,696.33	271,178.26	3,190,489.94
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	37,353.41	37,353.41	0.00
1015 -- EFT Payable	0.00	204,016.40	204,016.40	0.00
1210 -- Accounts Payable	46,706.85	241,369.81	194,662.96	0.00
1240 -- Accrued Expenses	585.00	585.00	0.00	0.00
Total Liabilities	47,291.85	483,324.62	436,032.77	0.00
Equity				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	184,151.50	1,977,532.01	1,820,341.93	26,961.42
Total Equity	3,347,680.02	1,977,532.01	1,820,341.93	3,190,489.94
Total Liabilities, Equity & Other Credits	3,394,971.87	2,460,856.63	2,256,374.70	3,190,489.94

Financial Status

As of: 12/31/2023 (50% 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	6/30/2024 Fiscal Year Adjusted Budget	12/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	21,883,000.00	11,997,034.78	-9,885,965.22	54.82 %
3011 -- Property Tax-Unitary	209,000.00	107.53	-208,892.47	0.05 %
3015 -- PT PY Corr/Escapes Secured	0.00	23,980.04	23,980.04	--
3020 -- Property Tax-Current Unsecd	704,000.00	791,862.55	87,862.55	112.48 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	21,486.90	21,486.90	--
3040 -- Property Tax-Prior Secured	0.00	-3,797.04	-3,797.04	--
3050 -- Property Tax-Prior Unsecured	15,000.00	20,638.55	5,638.55	137.59 %
3054 -- Supplemental Pty Tax-Current	602,000.00	123,628.71	-478,371.29	20.54 %
3056 -- Supplemental Pty Tax-Prior	0.00	3,479.48	3,479.48	--
Taxes	23,413,000.00	12,978,421.50	-10,434,578.50	55.43 % 7
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	1,532.29	1,532.29	--
Fines, Forfeitures, and Penalties	0.00	1,532.29	1,532.29	--
Use of Money and Property				
3380 -- Interest Income	145,000.00	114,001.05	-30,998.95	78.62 %
3409 -- Other Rental of Bldgs and Land	60,000.00	0.00	-60,000.00	0.00 %
Use of Money and Property	205,000.00	114,001.05	-90,998.95	55.61 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	1,000,000.00	87,625.01	-912,374.99	8.76 % 8
4220 -- Homeowners Property Tax Relief	77,000.00	37,903.03	-39,096.97	49.22 %
4310 -- State Grant	0.00	-0.36	-0.36	--
Intergovernmental Revenue-State	1,077,000.00	125,527.68	-951,472.32	11.66 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	1,000,000.00	514,603.72	-485,396.28	51.46 % 8

Financial Status

As of: 12/31/2023 (50% 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	6/30/2024 Fiscal Year Adjusted Budget	12/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal	1,000,000.00	514,603.72	-485,396.28	51.46 %
Charges for Services				
5105 -- Reimb for District Services	228,000.00	83,729.26	-144,270.74	36.72 %
Charges for Services	228,000.00	83,729.26	-144,270.74	36.72 %
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	125,000.00	0.00	-125,000.00	0.00 % 9
5894 -- Other-Payment for Damages	0.00	94,797.21	94,797.21	-- 10
5895 -- Other-Donations	0.00	61,000.00	61,000.00	--
5909 -- Other Miscellaneous Revenue	12,000.00	18,392.22	6,392.22	153.27 %
Miscellaneous Revenue	137,000.00	174,189.43	37,189.43	127.15 %
Revenues	26,060,000.00	13,992,004.93	-12,067,995.07	53.69 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	10,252,500.00	4,776,774.64	5,475,725.36	46.59 %
6300 -- Overtime	150,000.00	933,972.76	-783,972.76	622.65 % 12
6301 -- Overtime - Reimbursable	2,000,000.00	747,042.00	1,252,958.00	37.35 %
6310 -- Overtime - Constant Staffing	1,500,000.00	0.00	1,500,000.00	0.00 % 12
6400 -- Retirement Contribution	2,008,000.00	972,921.03	1,035,078.97	48.45 %
6450 -- Supp Retirement Contribution	750,000.00	0.00	750,000.00	0.00 %
6550 -- FICA/Medicare	192,500.00	94,387.57	98,112.43	49.03 %
6600 -- Health Insurance Contrib	2,462,000.00	1,187,017.79	1,274,982.21	48.21 %
6700 -- Unemployment Ins Contribution	5,500.00	173.84	5,326.16	3.16 %
6900 -- Workers Compensation	600,000.00	545,943.92	54,056.08	90.99 %
Salaries and Employee Benefits	19,920,500.00	9,258,233.55	10,662,266.45	46.48 %
Services and Supplies				
7030 -- Clothing and Personal	56,000.00	29,445.61	26,554.39	52.58 %

Financial Status

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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	6/30/2024 Fiscal Year Adjusted Budget	12/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
7050 -- Communications	115,000.00	71,889.39	43,110.61	62.51 %
7060 -- Food	4,500.00	7,001.28	-2,501.28	155.58 %
7070 -- Household Supplies	36,000.00	16,091.85	19,908.15	44.70 %
7090 -- Insurance	110,000.00	108,929.00	1,071.00	99.03 %
7120 -- Equipment Maintenance	50,000.00	14,766.21	35,233.79	29.53 %
7200 -- Structure & Ground Maintenance	259,500.00	192,548.93	66,951.07	74.20 %
7205 -- Fire Defense Zone	300,000.00	131,821.39	168,178.61	43.94 %
7322 -- Consulting & Mgmt Fees	2,500.00	0.00	2,500.00	0.00 %
7324 -- Audit and Accounting Fees	40,000.00	19,765.24	20,234.76	49.41 %
7348 -- Instruments & Equip. < \$5000	96,000.00	48,095.14	47,904.86	50.10 %
7363 -- Equipment Maintenance	140,000.00	61,123.43	78,876.57	43.66 %
7400 -- Medical, Dental and Lab	114,000.00	70,959.74	43,040.26	62.25 %
7430 -- Memberships	16,000.00	11,680.00	4,320.00	73.00 %
7450 -- Office Expense	30,000.00	14,152.26	15,847.74	47.17 %
7456 -- IT Hardware Purchase < \$5K	10,000.00	8,329.22	1,670.78	83.29 %
7460 -- Professional & Special Service	360,000.00	236,569.19	123,430.81	65.71 %
7507 -- ADP Payroll Fees	10,000.00	5,039.49	4,960.51	50.39 %
7510 -- Contractual Services	149,000.00	118,956.03	30,043.97	79.84 %
7530 -- Publications & Legal Notices	6,000.00	380.00	5,620.00	6.33 %
7540 -- Rents/Leases-Equipment	5,500.00	2,231.45	3,268.55	40.57 %
7546 -- Administrative Expense	220,000.00	0.00	220,000.00	0.00 %
7580 -- Rents/Leases-Structure	12,500.00	5,051.52	7,448.48	40.41 %
7630 -- Small Tools & Instruments	11,000.00	1,499.54	9,500.46	13.63 %
7650 -- Special Departmental Expense	40,000.00	20,350.64	19,649.36	50.88 %
7671 -- Special Projects	17,500.00	5,877.60	11,622.40	33.59 %
7730 -- Transportation and Travel	65,000.00	29,714.01	35,285.99	45.71 %
7731 -- Gasoline-Oil-Fuel	90,000.00	31,637.03	58,362.97	35.15 %
7732 -- Training	109,000.00	27,911.83	81,088.17	25.61 %

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Financial Status

As of: 12/31/2023 (50% 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	6/30/2024 Fiscal Year Adjusted Budget	12/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
7760 -- Utilities	70,000.00	43,771.67	26,228.33	62.53 %
Services and Supplies	2,545,000.00	1,335,588.69	1,209,411.31	52.48 %
Other Charges				
7830 -- Interest Expense	52,260.00	52,259.00	1.00	100.00 %
Other Charges	52,260.00	52,259.00	1.00	100.00 %
Capital Assets				
8200 -- Structures&Struct Improvements	590,000.00	11,580.00	578,420.00	1.96 %
8300 -- Equipment	722,000.00	412,544.16	309,455.84	57.14 %
Capital Assets	1,312,000.00	424,124.16	887,875.84	32.33 %
Expenditures	23,829,760.00	11,070,205.40	12,759,554.60	46.46 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	1,250,000.00	0.00	1,250,000.00	0.00 %
7910 -- Long Term Debt Princ Repayment	1,205,700.00	0.00	1,205,700.00	0.00 %
Other Financing Uses	2,455,700.00	0.00	2,455,700.00	0.00 %
Other Financing Sources & Uses	-2,455,700.00	0.00	2,455,700.00	0.00 %
Changes to Fund Balances				
Decrease to Residual Fund Balance				
9601 -- Residual Fund Balance-Inc/Dec	225,460.00	0.00	-225,460.00	0.00 %
Decrease to Residual Fund Balance	225,460.00	0.00	-225,460.00	0.00 %
Changes to Fund Balances	225,460.00	0.00	-225,460.00	0.00 %
Montecito Fire Protection Dist	0.00	2,921,799.53	2,921,799.53	--

Financial Status

As of: 12/31/2023 (50% 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	6/30/2024 Fiscal Year Adjusted Budget	12/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	30,000.00	34,609.97	4,609.97	115.37 %
Use of Money and Property	30,000.00	34,609.97	4,609.97	115.37 %
Revenues	30,000.00	34,609.97	4,609.97	115.37 %
Expenditures				
Capital Assets				
8300 -- Equipment	1,170,240.00	63,101.64	1,107,138.36	5.39 %
Capital Assets	1,170,240.00	63,101.64	1,107,138.36	5.39 %
Expenditures	1,170,240.00	63,101.64	1,107,138.36	5.39 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	250,000.00	0.00	-250,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	6,400.00	6,400.00	--
Other Financing Sources	250,000.00	6,400.00	-243,600.00	2.56 %
Other Financing Sources & Uses	250,000.00	6,400.00	-243,600.00	2.56 %
Changes to Fund Balances				
Decrease to Assigned				
9901 -- Purpose of Fund	890,240.00	0.00	-890,240.00	0.00 %
Decrease to Assigned	890,240.00	0.00	-890,240.00	0.00 %
Changes to Fund Balances	890,240.00	0.00	-890,240.00	0.00 %
Montecito Fire Cap Outlay Res	0.00	-22,091.67	-22,091.67	--

Financial Status

As of: 12/31/2023 (50% 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	6/30/2024 Fiscal Year Adjusted Budget	12/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	30,000.00	36,887.88	6,887.88	122.96 %
Use of Money and Property	30,000.00	36,887.88	6,887.88	122.96 %
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	750,000.00	0.00	-750,000.00	0.00 %
Miscellaneous Revenue	750,000.00	0.00	-750,000.00	0.00 %
Revenues	780,000.00	36,887.88	-743,112.12	4.73 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	500,000.00	9,435.50	490,564.50	1.89 %
Services and Supplies	500,000.00	9,435.50	490,564.50	1.89 %
Capital Assets				
8200 -- Structures&Struct Improvements	529,500.00	184,642.46	344,857.54	34.87 %
Capital Assets	529,500.00	184,642.46	344,857.54	34.87 %
Expenditures	1,029,500.00	194,077.96	835,422.04	18.85 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	1,000,000.00	0.00	-1,000,000.00	0.00 %
Other Financing Sources	1,000,000.00	0.00	-1,000,000.00	0.00 %
Other Financing Sources & Uses	1,000,000.00	0.00	-1,000,000.00	0.00 %
Changes to Fund Balances				
Increase to Assigned				
9901 -- Purpose of Fund	750,500.00	0.00	750,500.00	0.00 %

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Financial Status

As of: 12/31/2023 (50% 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	6/30/2024 Fiscal Year Adjusted Budget	12/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Increase to Assigned	750,500.00	0.00	750,500.00	0.00 %
Changes to Fund Balances	-750,500.00	0.00	750,500.00	0.00 %
Montecito Fire Land & Building	0.00	-157,190.08	-157,190.08	--
Net Financial Impact	0.00	2,742,517.78	2,742,517.78	--

Revenue Transactions

From 11/1/2023 to 12/31/2023

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 - PT03824	11/8/2023	894	EST 2023SEC 1% Collections 10-1 to 11-8-23 (3010)	2,983,914.66
AUT - PT03887	12/15/2023	894	EST 2023SEC 1% Collections 11-9 to 12-15-23 (3010)	9,026,726.44
Total Property Tax-Current Secured				12,010,641.10
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2023	894	INTEREST APPORTIONMENT ACCRUAL	56,300.57
Total Interest Income				56,300.57
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0173675	12/1/2023	894	Rabbit Fire, 7/14-7/19/23	74,907.06
DJE - 0173675	12/1/2023	894	Bonny Fire, 7/29-8/1/23	30,362.07
Total State-Emergency Assistance				105,269.13
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT03827	11/30/2023	894	2023/24 HOE 1% and Bond Appmt- 15% (4220)	11,370.91
AUT - PT03892	12/29/2023	894	2023-24 HOE 1% and Bond Appmt- 35% (4220)	26,532.12
Total Homeowners Property Tax Relief				37,903.03
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0171945	11/6/2023	894	ONCC Support Pre-position, 815-8/16/23	2,943.72
DJE - 0172548	11/28/2023	894	York Fire, 07/31-08/07/23	21,815.95
DJE - 0173570	12/14/2023	894	Happy Camp Complex, 8/19-9/10/23	80,134.40
DJE - 0173572	12/19/2023	894	Smith River Complex, 8/22-9/8/23	200,117.06
DJE - 0173573	12/21/2023	894	LPF Fire Support, 10/11-10/14/23	11,532.67
DJE - 0173573	12/21/2023	894	LPF Fire Support, 11/13-11/17/23	8,279.64
DJE - 0173573	12/21/2023	894	LPF Fire Support, 7/16-7/18/23	7,972.56
DJE - 0173573	12/21/2023	894	LPF Fire Support, 8/28-8/31/23	6,050.90
DJE - 0173678	12/29/2023	894	Chilcoot Fire, 8/30-9/11/23	32,253.61
Total Federal Emergency Assistance				371,100.51

Revenue Transactions

From 11/1/2023 to 12/31/2023

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 5105 -- Reimb for District Services				
JE - 0258670	12/13/2023	894	INVOICE# 2023-23 DISPATCH SERVICES	53,833.00
Total Reimb for District Services				53,833.00
Line Item Account 5895 -- Other-Donations				
DJE - 0173675	12/1/2023	894	Community member donation	1,000.00
Total Other-Donations				1,000.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0173675	12/1/2023	894	Cell phone trade-in rebate	120.00
Total Other Miscellaneous Revenue				120.00
Total Montecito Fire Protection Dist				12,636,167.34

Revenue Transactions

From 11/1/2023 to 12/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2023	894	INTEREST APPORTIONMENT ACCRUAL	17,717.18
			Total Interest Income	17,717.18
			Total Montecito Fire Cap Outlay Res	17,717.18

Revenue Transactions

From 11/1/2023 to 12/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2023	894	INTEREST APPORTIONMENT ACCRUAL	18,493.59
			Total Interest Income	18,493.59
			Total Montecito Fire Land & Building	18,493.59

Cost Transactions

From 11/1/2023 to 12/31/2023

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					
11/01/2023	EFC - 0037497	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/1/23	0.00	199,447.55
11/01/2023	JE - 0257720		To reverse accrued salaries at 6/30/23	0.00	-10,517.00
11/02/2023	EFC - 0037471	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 10/30/23	0.00	122.52
11/06/2023	EFC - 0037474	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 11/1/23	0.00	21,130.50
11/06/2023	EFC - 0037474	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 11/1/23	0.00	11,750.00
11/09/2023	EFC - 0037568	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 11/6/23	0.00	110.00
11/15/2023	MIC - 0188082	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 10/15/23	0.00	50,692.04
11/16/2023	EFC - 0037569	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 11/13/23	0.00	760.00
11/16/2023	EFC - 0037576	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/16/23	0.00	205,752.70
11/16/2023	EFC - 0037576	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/16/23	0.00	98,215.56
11/16/2023	MIC - 0188353	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 11/1/23	0.00	49,700.48
11/24/2023	EFC - 0037649	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 11/20/23	0.00	835.27
11/28/2023	EFC - 0037642	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 11/16/23	0.00	21,130.50
11/28/2023	EFC - 0037642	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 11/16/23	0.00	11,500.00
11/30/2023	EFC - 0037650	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 11/27/23	0.00	342.47
11/30/2023	EFC - 0037682	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/1/23	0.00	98,110.90
12/01/2023	CLM - 0763606	MONTECITO FIREMENS ASSOC	Employee association dues, 11/16/23	0.00	4,000.00
12/01/2023	CLM - 0763606	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 11/16/23	0.00	1,298.00
12/01/2023	EFC - 0037683	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/1/23	0.00	200,291.06
12/01/2023	JE - 0259703		Payroll check, 12/1/23	0.00	7,851.50
12/01/2023	MIC - 0189037	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 11/15/23	0.00	46,497.47
12/01/2023	MIC - 0189039	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 11/30/23	0.00	46,136.94
12/07/2023	EFC - 0037706	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 12/4/23	0.00	4,374.98

Cost Transactions

From 11/1/2023 to 12/31/2023

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
12/07/2023	EFC - 0037742	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/1/23	0.00	21,790.50
12/07/2023	EFC - 0037742	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/1/23	0.00	11,496.38
12/13/2023	CLM - 0763400	AFLAC	Employee paid insurance, November 2023	0.00	1,086.14
12/14/2023	EFC - 0037904	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 12/11/23	0.00	2,189.90
12/15/2023	EFC - 0037903	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/15/23	0.00	228,027.10
12/15/2023	EFC - 0037903	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/15/23	0.00	112,861.58
12/15/2023	EFC - 0038002	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, M/D/23	0.00	-23,691.94
12/15/2023	MIC - 0189671	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 12/15/23	0.00	42,797.74
12/21/2023	EFC - 0037905	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 12/18/23	0.00	4,806.70
12/22/2023	EFC - 0037902	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/16/23	0.00	21,790.50
12/22/2023	EFC - 0037902	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/16/23	0.00	11,496.37
12/29/2023	EFC - 0037940	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/29/23	0.00	203,195.41
12/29/2023	EFC - 0037940	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/29/23	0.00	100,902.68
12/29/2023	EFC - 0037948	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/29/23	0.00	21,664.50
12/29/2023	EFC - 0037948	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/29/23	0.00	11,496.38
12/29/2023	EFC - 0037949	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 12/26/23	0.00	4,732.17
12/29/2023	MIC - 0189808	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 12/31/23	0.00	38,842.15
Total Regular Salaries				0.00	1,885,017.70
Line Item Account 6300 -- Overtime					
11/01/2023	EFC - 0037497	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 11/1/23	0.00	121,673.57
11/16/2023	EFC - 0037576	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 11/16/23	0.00	76,773.33
12/01/2023	EFC - 0037683	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 12/1/23	0.00	80,510.24
12/15/2023	EFC - 0037903	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 12/15/23	0.00	99,675.51



Cost Transactions

From 11/1/2023 to 12/31/2023

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
12/29/2023	EFC - 0037940	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 12/29/23	0.00	90,820.01
12/31/2023	JE - 0259760		Overtime adjustment, 12/31/23	0.00	-770,231.00
Total Overtime				0.00	-300,778.34
Line Item Account 6301 -- Overtime - Reimbursable					
11/01/2023	JE - 0257720		To reverse accrued OT - Fire Asgmt at 6/30/23	0.00	-2,958.00
12/31/2023	JE - 0259760		Overtime estimate at 12/31/23	0.00	750,000.00
Total Overtime - Reimbursable				0.00	747,042.00
Line Item Account 6310 -- Overtime - Constant Staffing					
11/01/2023	JE - 0257720		To reverse accrued OT - Staffing at 6/30/23	0.00	-20,231.00
12/31/2023	JE - 0259760		To zero out OT accrued at 6/30/23 to LIA 6300	0.00	20,231.00
Total Overtime - Constant Staffing				0.00	0.00
Line Item Account 6400 -- Retirement Contribution					
11/15/2023	MIC - 0188082	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 10/15/23	0.00	78,024.31
11/16/2023	MIC - 0188353	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 11/1/23	0.00	76,035.92
12/01/2023	MIC - 0189037	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 11/15/23	0.00	70,353.90
12/01/2023	MIC - 0189039	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 11/30/23	0.00	69,156.62
12/15/2023	MIC - 0189671	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 12/15/23	0.00	65,647.46
12/29/2023	CLM - 0765691	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2023 RBF Contribution, Annual	0.00	89,431.32
12/29/2023	MIC - 0189808	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 12/31/23	0.00	60,444.92
Total Retirement Contribution				0.00	509,094.45
Line Item Account 6550 -- FICA/Medicare					
11/16/2023	EFC - 0037576	STATE/FEDERAL TAXES & DIRECT	Montecito Fire Payroll SS/Medicare, 11/16/23	0.00	6,810.82



Cost Transactions

From 11/1/2023 to 12/31/2023

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
		DEPOSITS			
11/30/2023	EFC - 0037682	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/1/23	0.00	6,944.90
12/15/2023	EFC - 0037903	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/15/23	0.00	7,196.24
12/29/2023	EFC - 0037940	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/29/23	0.00	6,942.86
			Total FICA/Medicare	0.00	27,894.82
Line Item Account 6600 -- Health Insurance Contrib					
11/01/2023	CLM - 0757874	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, November 2023	0.00	101,688.60
11/01/2023	CLM - 0757874	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, November 2023	0.00	77,554.13
11/01/2023	CLM - 0757874	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, November 2023	0.00	325.40
11/01/2023	CLM - 0757874	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Nov 2023	0.00	248.17
11/01/2023	CLM - 0757876	DELTA DENTAL	Dental insurance - active, November 2023	0.00	7,817.47
11/01/2023	CLM - 0757876	DELTA DENTAL	Dental insurance - retirees, November 2023	0.00	6,850.52
11/01/2023	CLM - 0757878	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, November 2023	0.00	670.54
11/20/2023	CLM - 0760393	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, December 2023	0.00	101,688.60
11/20/2023	CLM - 0760393	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, December 2023	0.00	76,962.83
11/20/2023	CLM - 0760393	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, December 2023	0.00	325.40
11/20/2023	CLM - 0760393	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Dec 2023	0.00	246.28
11/29/2023	CLM - 0761665	CADA-SAVE/EAP	SAVE Employee Assistance Program, 2024	0.00	1,598.00
12/01/2023	CLM - 0761346	DELTA DENTAL	Dental insurance - active, December 2023	0.00	7,817.47
12/01/2023	CLM - 0761346	DELTA DENTAL	Dental insurance - retirees, December 2023	0.00	6,850.52
12/01/2023	CLM - 0761353	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, December 2023	0.00	670.54

Cost Transactions

From 11/1/2023 to 12/31/2023

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
12/01/2023	MIC - 0188420	VISION SERVICE PLAN-CA	Vision insurance - active, December 2023	0.00	1,491.78
12/01/2023	MIC - 0188420	VISION SERVICE PLAN-CA	Vision insurance - retirees, December 2023	0.00	1,872.66
			Total Health Insurance Contrib	0.00	394,678.91
Line Item Account 6700 -- Unemployment Ins Contribution					
11/30/2023	EFC - 0037682	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 12/1/23	0.00	42.64
12/29/2023	EFC - 0037940	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 12/29/23	0.00	39.36
			Total Unemployment Ins Contribution	0.00	82.00
Line Item Account 7030 -- Clothing and Personal					
11/01/2023	JE - 0258518		Helmet stickers	0.00	71.91
11/28/2023	CLM - 0761402	ADVANCED PPE COMP	PPE cleaning products	0.00	499.55
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	PPE: Wildland pants (2) for Div91	0.00	529.67
12/31/2023	AUT - SUTAXJE		SUTAX JE - December 2023	0.00	38.72
			Total Clothing and Personal	0.00	1,139.85
Line Item Account 7050 -- Communications					
11/01/2023	CLM - 0757830	IMPULSE INTERNET SERVICES	Phone services, 11/25/23-12/24/23	0.00	1,696.12
11/01/2023	JE - 0257531		Starlink Internet service, 7/2023	0.00	106.10
11/01/2023	JE - 0257531		UPS batteries for radio room, Station 92	0.00	358.56
11/01/2023	JE - 0258518		Starlink internet service, 8/16-8/23/23	0.00	50.70
11/02/2023	MIC - 0187746	TOWERSTREAM CORPORATION	Redundant internet Station 91: December 2023	0.00	88.25
11/02/2023	MIC - 0187746	TOWERSTREAM CORPORATION	Redundant internet Station 92: December 2023	0.00	88.25
11/06/2023	CLM - 0759807	SATCOM GLOBAL INC	Satellite phone charges	0.00	173.91
11/06/2023	CLM - 0759816	CAPTURE TECHNOLOGIES	Dispatch voice recorder equip/license thru 01/2025	0.00	8,600.40
11/06/2023	MIC - 0187960	FRONTIER	209/097-2953.0	0.00	621.93
11/06/2023	MIC - 0187960	FRONTIER	209/111-1529.0	0.00	130.72
11/06/2023	MIC - 0187960	FRONTIER	805-565-9618	0.00	91.97
11/06/2023	MIC - 0187960	FRONTIER	805-969-0318	0.00	96.00

Cost Transactions

From 11/1/2023 to 12/31/2023

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
11/06/2023	MIC - 0187960	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.04
11/06/2023	MIC - 0187960	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.04
11/06/2023	MIC - 0187960	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.04
11/06/2023	MIC - 0187960	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.04
11/06/2023	MIC - 0187960	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	107.69
11/06/2023	MIC - 0187960	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.04
11/06/2023	MIC - 0187986	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: November 2023	0.00	1,815.90
11/06/2023	MIC - 0187986	COX COMMUNICATIONS - BUSINESS	Internet Station 92: November 2023	0.00	467.53
11/28/2023	CLM - 0761338	VERIZON WIRELESS	Wireless service, 10/14-11/13/23	0.00	2,048.77
12/01/2023	CLM - 0761923	IMPULSE INTERNET SERVICES	Phone services, 12/25/23-1/24/24	0.00	1,696.12
12/07/2023	MIC - 0188846	FRONTIER	209/097-2953.0	0.00	621.93
12/07/2023	MIC - 0188846	FRONTIER	209/111-1529.0	0.00	130.72
12/07/2023	MIC - 0188846	FRONTIER	805-565-9618	0.00	91.97
12/07/2023	MIC - 0188846	FRONTIER	805-969-0318	0.00	95.99
12/07/2023	MIC - 0188846	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.04
12/07/2023	MIC - 0188846	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.04
12/07/2023	MIC - 0188846	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.04
12/07/2023	MIC - 0188846	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.04
12/07/2023	MIC - 0188846	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	107.69
12/07/2023	MIC - 0188846	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.04
12/13/2023	MIC - 0189204	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: December 2023	0.00	1,815.90
12/13/2023	MIC - 0189204	COX COMMUNICATIONS - BUSINESS	Internet Station 92: December 2023	0.00	467.53
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Starlink internet service, 8/23-9/22/23	0.00	300.00
12/21/2023	CLM - 0765037	SATCOM GLOBAL INC	Satellite phone charges	0.00	172.50
12/21/2023	MIC - 0189602	TOWERSTREAM CORPORATION	Redundant internet Station 91: January 2024	0.00	88.25
12/21/2023	MIC - 0189602	TOWERSTREAM CORPORATION	Redundant internet Station 92: January 2024	0.00	88.25
Total Communications				0.00	22,650.05

Cost Transactions

From 11/1/2023 to 12/31/2023

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					
11/01/2023	JE - 0257531		Meals for Station 90 on-site crew	0.00	3,724.67
11/01/2023	JE - 0258518		Meals for Station 90 on-site crew	0.00	3,396.82
11/01/2023	JE - 0258518		Shift meal during an incident	0.00	87.38
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Meals for Station 90 on-site crew	0.00	505.37
				Total Food	7,714.24
Line Item Account 7070 -- Household Supplies					
11/01/2023	JE - 0257531		Cleaning service for Station 90 trailer (2 visits)	0.00	190.00
11/01/2023	JE - 0257531		Household supplies	0.00	1,241.83
11/01/2023	JE - 0257531		Remote controls for beds replaced at Station 92	0.00	422.38
11/01/2023	JE - 0258518		Household supplies	0.00	483.69
11/02/2023	MIC - 0187661	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	350.88
11/02/2023	MIC - 0187661	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	284.86
11/06/2023	CLM - 0760174	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	418.58
11/06/2023	MIC - 0188078	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	571.27
11/06/2023	MIC - 0188078	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	247.12
11/29/2023	MIC - 0188575	Montecito Village Hardware	Paint, Station 91	0.00	21.53
11/29/2023	MIC - 0188575	Montecito Village Hardware	Surge protectors, Station 92	0.00	113.11
12/12/2023	MIC - 0189216	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	350.88
12/12/2023	MIC - 0189216	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	284.86
12/13/2023	MIC - 0189230	Montecito Village Hardware	Plastic sheeting	0.00	79.71
12/13/2023	MIC - 0189230	Montecito Village Hardware	Shovels (2)	0.00	64.63
12/14/2023	MIC - 0189295	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	370.61
12/14/2023	MIC - 0189295	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	142.91
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Household supplies	0.00	377.22
12/21/2023	MIC - 0189603	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	571.27
				Total Household Supplies	6,587.34

Cost Transactions

From 11/1/2023 to 12/31/2023

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 7120 -- Equipment Maintenance					
11/01/2023	JE - 0257531		Fuel cans (2) and vent caps, Sta. 90	0.00	182.67
11/01/2023	JE - 0257531		Service repair for Savox Recon II probe camera	0.00	698.17
11/01/2023	JE - 0258518		Burlap sandbags (3,000)	0.00	4,072.95
11/06/2023	CLM - 0760184	BAUER COMPRESSORS	Cylinder hydro testing (20)	0.00	900.00
11/29/2023	CLM - 0761744	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	1,507.49
11/29/2023	MIC - 0188569	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Station 91	0.00	280.72
11/29/2023	MIC - 0188569	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Station 92	0.00	317.67
12/01/2023	DJE - 0173675		Heal the Ocean contribution for burlap sandbags	0.00	-3,000.00
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Maintenance supplies: saw parts, washer parts	0.00	303.22
Total Equipment Maintenance				0.00	5,262.89
Line Item Account 7200 -- Structure & Ground Maintenance					
11/01/2023	CLM - 0758604	PAUL MOORE	Painted chief photo wall, Station 91	0.00	900.00
11/01/2023	JE - 0257531		New door hardware, 1257 EVR	0.00	238.84
11/01/2023	JE - 0258518		Part for washing machine at station 91	0.00	12.67
11/01/2023	JE - 0258518		Sta 92 Fire Repair: TV and mount replacement	0.00	3,129.62
11/06/2023	MIC - 0188022	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 91	0.00	210.00
11/06/2023	MIC - 0188022	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 92	0.00	81.00
11/06/2023	MIC - 0188081	ENVIROSCAPING INC	Landscape maintenance, Sta. 91 October 2023	0.00	1,014.00
11/06/2023	MIC - 0188081	ENVIROSCAPING INC	Landscape maintenance, Sta. 92 October 2023	0.00	316.00
11/29/2023	CLM - 0761759	ALL CLEAN EMERGENCY SERVICES	Station 90: RV/generator rental, 7/10-8/6/23	0.00	7,500.00
11/30/2023	AUT - SUTAXJE		SUTAX JE - November 2023	0.00	80.99
11/30/2023	CLM - 0761905	PUEBLO CONSTRUCTION INC	Sta 92 Fire Repair: Construction retention payout	0.00	11,042.96
12/14/2023	CLM - 0763992	ANCHOR AIR SYSTEMS	AC repair, Station 91	0.00	180.00
12/20/2023	MIC - 0189536	ENVIROSCAPING INC	Irrigation repair, Sta. 91 11/24/23	0.00	170.00
12/20/2023	MIC - 0189536	ENVIROSCAPING INC	Landscape maintenance, Sta. 91 November 2023	0.00	1,014.00
12/20/2023	MIC - 0189536	ENVIROSCAPING INC	Landscape maintenance, Sta. 92 November 2023	0.00	316.00
12/21/2023	CLM - 0764706	RUGGIERO PLUMBING	Sta 2 Fire Repair: Moving drain	0.00	1,996.00

Cost Transactions

From 11/1/2023 to 12/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Structure & Ground Maintenance				0.00	28,202.08
Line Item Account 7205 -- Fire Defense Zone					
11/01/2023	JE - 0257531		Chainsaw equip, accessories for Chief Officers	0.00	4,762.86
11/01/2023	JE - 0257531		Pelican cases for Chief Officer chainsaws	0.00	2,546.89
11/06/2023	CLM - 0759782	RUBEN RAMIREZ	Dead tree removal: Westmont	0.00	9,400.00
12/12/2023	CLM - 0763653	FREEDOM SIGNS	Neighborhood chipping signs and date inserts	0.00	4,986.82
12/13/2023	CLM - 0763680	RUBEN RAMIREZ	Dead tree removal: Westmont	0.00	4,250.00
12/21/2023	CLM - 0765002	MCPHERSON TREE CARE	Hazard tree removal: East Mountain Dr	0.00	700.00
12/21/2023	MIC - 0189603	MARBORG INDUSTRIES	Dead tree removal: La Paz (Westmont)	0.00	104.50
Total Fire Defense Zone				0.00	26,751.07
Line Item Account 7324 -- Audit and Accounting Fees					
11/01/2023	MIC - 0187614	FECHTER & COMPANY	Financial Audit, FY 2022-23 - initial pmt	0.00	3,000.00
11/01/2023	MIC - 0187614	FECHTER & COMPANY	Financial Audit, FY 2022-23 - interim pmt	0.00	12,778.64
11/29/2023	CLM - 0761790	FECHTER & COMPANY	Financial Audit, FY 2022-23 - final payment	0.00	3,986.60
Total Audit and Accounting Fees				0.00	19,765.24
Line Item Account 7348 -- Instruments & Equip. < \$5000					
11/02/2023	CLM - 0758912	BURTONS FIRE INC	Hose maintenance (budgeted)	0.00	7,291.53
11/06/2023	CLM - 0760368	L N CURTIS & SONS	New E92 equipment: Loose/extrication tools, mounts	0.00	3,135.58
11/06/2023	MIC - 0188026	L N CURTIS & SONS	New E92 equipment: Nozzle	0.00	918.02
11/06/2023	MIC - 0188026	L N CURTIS & SONS	New E92 equipment:Portable master stream combo kit	0.00	7,028.65
11/29/2023	CLM - 0761620	JOHNSON EQUIPMENT CO	New E92 equipment: Wireless headsets system	0.00	9,248.09
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Pelican boxes for BK radios	0.00	1,204.79
12/20/2023	MIC - 0189516	L N CURTIS & SONS	New E92 equipment:Thermal Imager, truck mount chgr	0.00	8,648.61
12/20/2023	MIC - 0189516	L N CURTIS & SONS	New E92 equipmnt:Entry/haz tools, pumpng appliances	0.00	2,984.26
12/20/2023	MIC - 0189516	L N CURTIS & SONS	New E92 equipmnt:Positive pressure ventilation fan	0.00	7,175.69
Total Instruments & Equip. < \$5000				0.00	47,635.22

Cost Transactions

From 11/1/2023 to 12/31/2023

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 7363 -- Equipment Maintenance					
11/01/2023	CLM - 0758598	LARRY'S 8-DAY AUTO PARTS	D91: Wiring	0.00	148.83
11/01/2023	CLM - 0758687	SM TIRE	U94: New tire	0.00	203.11
11/01/2023	JE - 0257531		BC94, BC95, D91 & P95 floor mats	0.00	751.50
11/01/2023	JE - 0257531		D91, BC 94 Magnetic mic holders	0.00	172.20
11/01/2023	JE - 0257531		E392 LED turn signals	0.00	150.86
11/01/2023	JE - 0257531		E691 Gas struts	0.00	81.69
11/01/2023	JE - 0257531		Mechanic shop supplies: Fuel gloves, hangers D91	0.00	121.97
11/01/2023	JE - 0258518		E191 parts: flex rap, side cutters, pipe fittings	0.00	84.90
11/01/2023	JE - 0258518		E92 parts: engine loom, roll pin set, other	0.00	135.43
11/01/2023	JE - 0258518		Mechanic supplies: wire loom, plugs, tools, other	0.00	358.03
11/01/2023	JE - 0258518		Rear coil spring spacers, BC95	0.00	47.54
11/01/2023	JE - 0258518		Replace broken driver door glass, U92	0.00	495.00
11/01/2023	JE - 0258518		Suspension, BC95	0.00	704.62
11/01/2023	JE - 0258518		Switch for auto stop/start, D91	0.00	99.99
11/01/2023	JE - 0258518		Truck scales for apparatus for NFPA weighing rec	0.00	7,077.00
11/01/2023	MIC - 0187503	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91, E92: Solenoids for mechanical siren	0.00	159.55
11/01/2023	MIC - 0187503	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Parts to repair both front doors	0.00	1,825.96
11/02/2023	CLM - 0758931	VILLAGE AUTOMOTIVE REPAIR	D91: Mount and balance tires	0.00	271.84
11/06/2023	CLM - 0759803	HI-TECH EMERGENCY VEHICLE SERVICE INC	E92: Wheel Chock parts	0.00	270.41
11/06/2023	CLM - 0759976	VILLAGE AUTOMOTIVE REPAIR	BC95: 4 tires mounted and balanced	0.00	196.55
11/06/2023	CLM - 0760292	SM TIRE	U91: 4 new tires	0.00	690.14
11/06/2023	CLM - 0760329	McCormix Corporation	Staion 92 generator fuel, transmission fluid	0.00	834.05
11/06/2023	CLM - 0760363	AUTOZONE PARTS INC	BC96: Service fluids/sealer	0.00	136.34
11/28/2023	CLM - 0760395	LINDE GAS & EQUIPMENT INC	D91: Welding supplies	0.00	179.98
11/29/2023	MIC - 0188570	HUGO'S AUTO DETAILING	Car wash service, 10/11/23, 10/25/23	0.00	500.00
11/29/2023	MIC - 0188570	HUGO'S AUTO DETAILING	Car wash service: 11/8/23, 11/29/23	0.00	500.00

Cost Transactions

From 11/1/2023 to 12/31/2023

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
11/29/2023	MIC - 0188570	HUGO'S AUTO DETAILING	Full service detail: R91	0.00	400.00
11/30/2023	CLM - 0761932	HI-TECH EMERGENCY VEHICLE SERVICE INC	E191: Priming valve kit	0.00	259.16
11/30/2023	CLM - 0762023	VILLAGE AUTOMOTIVE REPAIR	U91: Tire sensor replacement, oil change	0.00	663.30
11/30/2023	CLM - 0762025	PERRY FORD LINCOLN MAZDA	U91, U92: Parts, filters, oil	0.00	546.21
11/30/2023	MIC - 0188618	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Tank-to-pump valve & PSI transducer	0.00	464.48
11/30/2023	MIC - 0188618	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Pressure switch and cable	0.00	652.50
12/07/2023	CLM - 0762789	SNAP-ON INDUSTRIAL	Tool for E92: Roll pin punch set	0.00	88.98
12/12/2023	CLM - 0763647	AUTOZONE PARTS INC	Shop supplies: Gear oil (8)_	0.00	161.91
12/13/2023	CLM - 0763737	INTERSTATE BATTERIES OF SIERRA MADRE	U91, U94, BC93: Batteries (6)	0.00	1,427.60
12/15/2023	MIC - 0189292	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Automatic drains	0.00	135.81
12/15/2023	MIC - 0189292	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Parking brake valves	0.00	203.24
12/20/2023	CLM - 0764813	AMSOIL INC	E92, E191, BC93, 94 & 95: Engine oils	0.00	679.08
12/20/2023	CLM - 0764818	HOSE MAN INC	E191: Hose and fitting	0.00	55.85
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	E692: spark plugs, oil filters	0.00	122.11
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	U94: Rear tire replacement on fire asgmt	0.00	408.09
12/20/2023	MIC - 0189516	L N CURTIS & SONS	E91: Rotation lock insert	0.00	40.56
12/21/2023	CLM - 0764996	Kimball Midwest Corp	E92: Air brake fittings	0.00	207.66
12/21/2023	CLM - 0765153	HI-TECH EMERGENCY VEHICLE SERVICE INC	E92: Discharge valve parts	0.00	161.57
12/21/2023	MIC - 0189583	LARRY'S 8-DAY AUTO PARTS	E191: Air filter, hose, clamps	0.00	324.52
12/21/2023	MIC - 0189583	LARRY'S 8-DAY AUTO PARTS	E191: Cleaners	0.00	162.19
12/21/2023	MIC - 0189656	VILLAGE AUTOMOTIVE REPAIR	Credit for tire pressure sensors	0.00	-271.42
12/21/2023	MIC - 0189656	VILLAGE AUTOMOTIVE REPAIR	P94R: Smog test	0.00	75.00
12/21/2023	MIC - 0189656	VILLAGE AUTOMOTIVE REPAIR	R91: Smog test	0.00	75.00
12/21/2023	MIC - 0189656	VILLAGE AUTOMOTIVE REPAIR	U91: Smog test	0.00	75.00

Cost Transactions

From 11/1/2023 to 12/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/21/2023	MIC - 0189656	VILLAGE AUTOMOTIVE REPAIR	U92: Smog test	0.00	75.00
12/21/2023	MIC - 0189656	VILLAGE AUTOMOTIVE REPAIR	U93: Smog test	0.00	75.00
12/21/2023	MIC - 0189656	VILLAGE AUTOMOTIVE REPAIR	U94: Smog test	0.00	75.00
12/22/2023	CLM - 0765160	JOHNSON EQUIPMENT CO	BC94: Shore power charger	0.00	418.90
Total Equipment Maintenance				0.00	23,959.79
Line Item Account 7400 -- Medical, Dental and Lab					
11/06/2023	CLM - 0759912	TELEFLEX LLC	Patient medical supplies	0.00	1,912.98
11/06/2023	CLM - 0760234	TELEFLEX LLC	Patient medical supplies	0.00	117.25
11/29/2023	CLM - 0761767	Life Assist Inc	Patient medical supplies	0.00	390.03
12/06/2023	CLM - 0762844	Life Assist Inc	Patient medical supplies	0.00	265.72
12/22/2023	CLM - 0765217	AIRGAS WEST	Oxygen refills	0.00	233.06
12/26/2023	MIC - 0189514	Life Assist Inc	Patient medical supplies	0.00	875.70
Total Medical, Dental and Lab				0.00	3,794.74
Line Item Account 7430 -- Memberships					
11/01/2023	JE - 0257531		CalChiefs EMS: D. Neels annual membership	0.00	150.00
11/01/2023	JE - 0257531		FDAC: D. Neels annual membership	0.00	400.00
11/01/2023	JE - 0258518		Int'l Assoc of Fire Chiefs: D. Neels, FY23-24	0.00	285.00
11/06/2023	CLM - 0760100	SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC	SB County Special Districts: MFPD, 2024	0.00	300.00
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Int'l Assoc of Fire Chiefs: T. Ederer, FY23-24	0.00	420.00
Total Memberships				0.00	1,555.00
Line Item Account 7450 -- Office Expense					
11/01/2023	JE - 0257531		HDMI cable, batts, biz cards, LA Times	0.00	249.55
11/01/2023	JE - 0258518		Office supp: postage, plotter paper, Starlink kits	0.00	604.72
11/01/2023	JE - 0258518		Office supplies: travel monitors (2), keybrds, oth	0.00	536.64
11/02/2023	CLM - 0758996	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	128.44
11/06/2023	CLM - 0759713	STAPLES BUSINESS CREDIT	Office supplies	0.00	16.15
11/06/2023	CLM - 0760298	BOONE PRINTING & GRAPHICS	Department Logo Notepads (25)	0.00	178.84

Cost Transactions

From 11/1/2023 to 12/31/2023

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
11/29/2023	MIC - 0188575	Montecito Village Hardware	Moving boxes, tape for Loft construction	0.00	63.46
12/07/2023	CLM - 0762797	THE UPS STORE	Shipping charges, 8/30/23	0.00	191.56
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Fire Science book for reference by Prevention	0.00	51.16
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Office supplies, LA Times subs, postage	0.00	185.87
Total Office Expense				0.00	2,206.39
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
11/28/2023	CLM - 0761338	VERIZON WIRELESS	Cell phones: Briner, Chapman	0.00	1,253.33
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Replacement power cord for MacBook, BC93	0.00	98.05
Total IT Hardware Purchase < \$5K				0.00	1,351.38
Line Item Account 7460 -- Professional & Special Service					
11/01/2023	CLM - 0758547	ON THE WAVE PRODUCTIONS LLC	Production of Winter Storm Preparedness video msg	0.00	3,993.75
11/01/2023	CLM - 0758591	ZWORLD GIS	Mapping services, October 2023	0.00	1,700.00
11/06/2023	CLM - 0760108	PLANNING AND DEVELOPMENT	Station 92 Gate/Carport proj: County permit fees	0.00	250.00
11/06/2023	CLM - 0760124	CENTRALSQUARE TECHNOLOGIES LLC	Dispatch updates	0.00	2,340.00
11/06/2023	CLM - 0760218	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (10)	0.00	3,635.00
11/06/2023	CLM - 0760229	PRICE POSTEL & PARMA	Legal services, October 2023	0.00	3,973.00
11/06/2023	CLM - 0760336	SEVILLA PHOTOGRAPHY	Photography services	0.00	1,275.00
11/06/2023	MIC - 0188028	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, October 2023	0.00	1,190.00
11/06/2023	MIC - 0188028	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, 10/2-10/27/23	0.00	962.50
11/06/2023	MIC - 0188028	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 fire project, October 2023	0.00	1,260.00
11/06/2023	MIC - 0188028	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate, October 2023	0.00	70.00
11/28/2023	CLM - 0761395	LIEBERT CASSIDY WHITMORE	Labor attorney fees, October 2023	0.00	1,200.00
11/29/2023	CLM - 0761683	FEHR & PEERS	Evacuation Zone Analysis, October 2023	0.00	4,592.50

Cost Transactions

From 11/1/2023 to 12/31/2023

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
11/29/2023	CLM - 0761766	LATITUDE 34 TECHNOLOGIES INC	IT support, December 2023	0.00	5,100.00
11/30/2023	CLM - 0761871	ON THE WAVE PRODUCTIONS LLC	Production of Winter Storm Preparedness video	0.00	11,962.50
11/30/2023	CLM - 0761915	KELLY ANN KAM	EMT instruction: November 2023	0.00	1,560.00
12/12/2023	CLM - 0763650	LATITUDE 34 TECHNOLOGIES INC	IT support, Prevention Computer Move	0.00	35.56
12/13/2023	CLM - 0763767	GOVINVEST INC	Labor costing software, annual fee	0.00	5,460.00
12/14/2023	CLM - 0763688	ANGEL L ISCOVICH	Medical Services Director, July - December 2023	0.00	4,250.00
12/14/2023	CLM - 0763988	ZWORLD GIS	Mapping services, November 2023	0.00	1,700.00
12/19/2023	CLM - 0763778	PRICE POSTEL & PARMA	Legal services, November 2023	0.00	5,252.00
12/20/2023	CLM - 0765019	SANSUM CLINIC OCCUPATIONAL MEDICINE	Blood sample TB test, (1)	0.00	130.00
12/22/2023	CLM - 0765163	LIEBERT CASSIDY WHITMORE	Labor attorney fees, November 2023	0.00	1,860.00
12/22/2023	CLM - 0765279	COTTAGE CLINICAL NETWORK LLC	Personnel influenza vaccinations (5), TB test (1)	0.00	105.00
Total Professional & Special Service				0.00	63,856.81
Line Item Account 7507 -- ADP Payroll Fees					
11/03/2023	EFC - 0037445	ADP INC	ADP Payroll service, October 2023	0.00	557.87
12/08/2023	EFC - 0037735	ADP INC	ADP Payroll service, November 2023	0.00	1,146.01
Total ADP Payroll Fees				0.00	1,703.88
Line Item Account 7510 -- Contractual Services					
11/01/2023	CLM - 0758506	SPATIAL NETWORKS INC	Fulcrum annual subscription fee (9 users)	0.00	4,644.00
11/01/2023	JE - 0257531		Scanova QR software, annual fee	0.00	420.00
11/01/2023	JE - 0257531		TravelBank program, annual fee	0.00	1,344.00
11/01/2023	JE - 0257531		Zapier online automation program, monthly fee	0.00	73.50
11/01/2023	JE - 0257531		Zoom, fax, Mailchimp, other - monthly fees	0.00	330.31
11/01/2023	JE - 0258518		Zoom, fax, Mailchimp, other - monthly fees	0.00	627.82
11/06/2023	MIC - 0187957	CIVOS INC	CIVOS Prevention software, monthly fee	0.00	1,000.00
11/06/2023	MIC - 0187957	CIVOS INC	Fire Prevention permit software, final payment	0.00	11,775.00
11/29/2023	CLM - 0761676	MITCHELL1	Vehicle diagnostic software renewal	0.00	1,908.00
11/29/2023	CLM - 0761766	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	14.70
11/29/2023	CLM - 0761766	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00

Cost Transactions

From 11/1/2023 to 12/31/2023

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
11/29/2023	CLM - 0761766	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	42.00
11/29/2023	CLM - 0761766	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
11/29/2023	CLM - 0761766	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
11/29/2023	CLM - 0761766	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
12/12/2023	CLM - 0763733	ESRI INC	ESRI mapping software licenses, annual fee	0.00	3,245.00
12/13/2023	CLM - 0763686	AMERAVANT	Website hosting fee, November 2023	0.00	89.00
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Canva graphic design software, annual fee	0.00	119.99
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	SurveyMonkey annual service	0.00	468.00
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Zoom, fax, Mailchimp, other - monthly fees	0.00	390.83
Total Contractual Services				0.00	28,157.65
Line Item Account 7540 -- Rents/Leases-Equipment					
11/06/2023	CLM - 0760331	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, November 2023	0.00	179.44
11/29/2023	CLM - 0761643	COASTAL COPY	Quarterly maintenance for copier, 11/30/23-2/28/24	0.00	596.65
12/19/2023	CLM - 0764568	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, December 2023	0.00	179.44
Total Rents/Leases-Equipment				0.00	955.53
Line Item Account 7630 -- Small Tools & Instruments					
11/01/2023	JE - 0257531		Radio holder for new BKR radios	0.00	83.60
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Batteries and oil absorbent pads for chainsaws	0.00	1,281.27
Total Small Tools & Instruments				0.00	1,364.87
Line Item Account 7650 -- Special Departmental Expense					
11/01/2023	JE - 0257531		Flowers for Montecito Association ED, S. Byrne	0.00	72.93
11/01/2023	JE - 0257531		Reverse CalCard - full payment for 7/24/23 stmt	0.00	-24,203.72
11/01/2023	JE - 0258518		MFD mugs (100) initial payment	0.00	542.43
11/01/2023	JE - 0258518		Reverse CalCard - full payment for 8/22/23 stmt	0.00	-35,496.30

Cost Transactions

From 11/1/2023 to 12/31/2023

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
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Recognition gifts for Chief Fish & Ty Warner	0.00	124.28
Total Special Departmental Expense				0.00	-58,960.38
Line Item Account 7671 -- Special Projects					
11/01/2023	JE - 0258518		Public Education Supplies for Fire Prevention Week	0.00	2,265.81
11/28/2023	CLM - 0761359	ADMARK DATABASE MARKETING INC	Winter Preparedness Postcard print and mail	0.00	1,975.01
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Community outreach supplies: MTO custom bags	0.00	1,052.77
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Public Ed supplies: MTO stickers and pins	0.00	584.01
Total Special Projects				0.00	5,877.60
Line Item Account 7730 -- Transportation and Travel					
11/01/2023	JE - 0257531		A. Hudley: 2023 OSC Support Pre-position hotel	0.00	925.61
11/01/2023	JE - 0257531		Business meeting: BC94 + 2 EMS captains	0.00	58.73
11/01/2023	JE - 0257531		Business mtg: 900 +2 Re: RFCC & Type 3 Team	0.00	71.91
11/01/2023	JE - 0257531		D. Neels: CA Fire Chiefs Association Conference	0.00	700.00
11/01/2023	JE - 0257531		J. Moran: Trip to pick up Div91	0.00	26.99
11/01/2023	JE - 0257531		N. Elmquist: 2023 OSC Support Pre-position hotel	0.00	793.38
11/01/2023	JE - 0257531		Refreshments for community meeting	0.00	46.95
11/01/2023	JE - 0257531		Refreshments for meeting with UCI	0.00	24.00
11/01/2023	JE - 0257531		S. Chapman: FDAC Conference reg (discount)	0.00	-50.00
11/01/2023	JE - 0257531		T. Ederer: Annual SBCH Trauma Symposium reg	0.00	150.00
11/01/2023	JE - 0258518		A. Hudley: Smith River Complex asgmt lodging	0.00	803.98
11/01/2023	JE - 0258518		A. Nahas: Smith River Complex asgmt lodging	0.00	541.10
11/01/2023	JE - 0258518		B. Bennewate: York Fire asgmt lodging	0.00	924.15
11/01/2023	JE - 0258518		B. Hauser +2: Apparatus Committee trip (Wisc)	0.00	159.62
11/01/2023	JE - 0258518		Business mtg: D. Neels +2 re: Hands Across Monteci	0.00	28.11
11/01/2023	JE - 0258518		D. Neels: Pinnacle EMS Conference	0.00	944.09
11/01/2023	JE - 0258518		E. Hamaker: SRF Lightning Complex asgmt travel	0.00	17.85

Cost Transactions

From 11/1/2023 to 12/31/2023

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
11/01/2023	JE - 0258518		J. Moran: Happy Complex asgmt travel	0.00	291.57
11/01/2023	JE - 0258518		M. Juarez: Quartz Ridge Fire asgmt travel lodging	0.00	1,384.35
11/01/2023	JE - 0258518		S. Davis: Smith River Complex asgmt lodging	0.00	500.10
11/02/2023	TRC - 0060341	NIC ELMQUIST	N. Elmquist Reimb: California Wildfire Conference	0.00	73.00
11/02/2023	TRC - 0060342	NIC ELMQUIST	N. Elmquist Reimb: Quarry incident	0.00	442.00
11/06/2023	TRC - 0060473	DANIEL ARNOLD	D. Arnold Reimb: Refreshments regional Hazmat Mtg	0.00	45.51
12/13/2023	CLM - 0763759	EAN SERVICES LLC	Rental car: Moran, pick up new P95 from dealer	0.00	63.82
12/13/2023	CLM - 0763759	EAN SERVICES LLC	Rental car: Moran, pick up U91 from repair shop	0.00	60.19
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	A. Hudley: Smith River Cpx asgmt	0.00	183.62
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	B. Bennewate: Chilcoot Fire asgmt	0.00	120.95
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: D. Neels/Chief Fish re: Comms	0.00	56.94
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: D. Neels/D. Williams check-in	0.00	52.77
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: Refreshments for Apparatus Comm	0.00	58.49
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: Refreshments for Fire Chiefs mtg	0.00	39.75
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: Refreshments for PIO qtrly mtg	0.00	90.97
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	E. Klemowicz: South Fork Cpx asgmt	0.00	37.80
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	E691 crew: Smith River Cpx asgmt	0.00	561.73
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	N. Elmquist: Smith River Cpx asgmt	0.00	2,098.56
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	S. Davis: Smith River Cpx asgmt credit	0.00	-351.00
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Toll fees for fire asgmt vehicles	0.00	50.00
Total Transportation and Travel				0.00	12,027.59

Cost Transactions

From 11/1/2023 to 12/31/2023

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					
11/01/2023	CLM - 0758593	FUEL SMART	Gasoline charges, October 2023	0.00	499.01
11/01/2023	JE - 0257531		Fuel cans (2) and vent caps, Sta. 90	0.00	2,581.07
11/01/2023	JE - 0258518		Fuel	0.00	4,730.71
11/15/2023	CLM - 0760394	McCormix Corporation	Diesel fuel, 11/9/23	0.00	2,557.09
11/28/2023	CLM - 0761413	McCormix Corporation	Station 92 Generator fuel, 11/14/23	0.00	225.20
12/13/2023	CLM - 0763642	McCormix Corporation	Diesel fuel, 12/4/23	0.00	1,533.02
12/13/2023	CLM - 0763694	FUEL SMART	Gasoline charges, November 2023	0.00	494.09
12/20/2023	CLM - 0764825	McCormix Corporation	Diesel fuel, 12/13/23	0.00	1,902.83
12/20/2023	CLM - 0765087	US BANK CORPORATE PAYMENT SYSTEM	Fuel	0.00	5,202.15
Total Gasoline-Oil-Fuel				0.00	19,725.17
Line Item Account 7732 -- Training					
11/06/2023	TRC - 0060445	BRANDON BENNEWATE	B. Bennewate Reimb: Trauma/Critical Care Symposium	0.00	195.00
11/06/2023	TRC - 0060447	ANDREW RUPP	A. Rupp Reimb: Public Safety Peer Support Conf	0.00	1,724.40
11/06/2023	TRC - 0060448	EVAN SKEI	E. Skei Reimb: Public Safety Peer Support Conf	0.00	906.69
11/06/2023	TRC - 0060474	LUCAS GRANT	L. Grant Reimb: Blue Card Train the Trainer	0.00	1,063.72
12/21/2023	CLM - 0765296	LUCAS GRANT	L. Grant Reimb: Columbia Southern PSY 1301	0.00	764.00
12/21/2023	CLM - 0765301	NIC ELMQUIST	N. Elmquist Reimb: University of Idaho FIRE 557	0.00	1,917.96
12/21/2023	TRC - 0061041	DAVID JOHNSON	D. Johnson Reimb: National Fire Academy, MD	0.00	1,037.62
12/21/2023	TRC - 0061053	JUSTIN PICKENS	J. Pickens Reimb: Rope Rescue Technician	0.00	203.99
Total Training				0.00	7,813.38
Line Item Account 7760 -- Utilities					
11/06/2023	CLM - 0760379	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	2,979.52
11/06/2023	MIC - 0188054	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	653.16
11/06/2023	MIC - 0188054	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	330.88
11/06/2023	MIC - 0188076	THE GAS COMPANY	Gas service, 1255 East Valley Rd - 11/03/23	0.00	13.31
11/06/2023	MIC - 0188076	THE GAS COMPANY	Gas service, 1257 East Valley Rd - 11/01/23	0.00	7.36
11/06/2023	MIC - 0188076	THE GAS COMPANY	Gas service, Sta. 91 - 11/01/23	0.00	80.04

Cost Transactions

From 11/1/2023 to 12/31/2023

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
11/06/2023	MIC - 0188076	THE GAS COMPANY	Gas service, Sta. 92 - 11/03/23	0.00	89.44
12/08/2023	JE - 0258698		Property tax charges for 3 MFPD properties	0.00	13,567.92
12/13/2023	MIC - 0189228	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	457.49
12/13/2023	MIC - 0189228	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	376.92
12/14/2023	CLM - 0763985	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	3,096.29
12/21/2023	MIC - 0189605	THE GAS COMPANY	Gas service, 1255 East Valley Rd - 12/05/23	0.00	34.78
12/21/2023	MIC - 0189605	THE GAS COMPANY	Gas service, Sta. 91 - 12/04/23	0.00	132.27
12/21/2023	MIC - 0189605	THE GAS COMPANY	Gas service, Sta. 92 - 12/05/23	0.00	159.52
Total Utilities				0.00	21,978.90
Line Item Account 8200 -- Structures&Struct Improvements					
11/06/2023	MIC - 0188032	PACIFIC ARC INC ARCHITECTS	Station 91 Loft project, 9/29/23-11/2/23	0.00	300.00
11/06/2023	MIC - 0188032	PACIFIC ARC INC ARCHITECTS	Station 92 Carport/Gate project, 9/29/23-11/2/23	0.00	1,650.00
Total Structures&Struct Improvements				0.00	1,950.00
Line Item Account 8300 -- Equipment					
11/06/2023	CLM - 0759888	ISIMULATE, LLC	Manikin for EMS training	0.00	8,590.00
11/06/2023	CLM - 0759898	STRYKER SALES CORPORATION	Cardiac Monitor carry bag, (1) budgeted	0.00	323.65
11/29/2023	CLM - 0761679	5 BAR ENGINEERING LLC	Comm:Microvw simulcast consultant, July-October 23	0.00	5,130.00
11/29/2023	MIC - 0188527	COMMLINE INC	L3 Harris XL-200 chargers (6)	0.00	1,440.00
11/29/2023	MIC - 0188527	COMMLINE INC	L3 Harris XL-200 portable radios (52)	0.00	269,291.52
11/29/2023	MIC - 0188580	STRYKER SALES CORPORATION	Cardiac Monitor carry bag, (1) budgeted	0.00	386.20
11/29/2023	MIC - 0188580	STRYKER SALES CORPORATION	Cardiac Monitor electrodes, (2) budgeted	0.00	316.47
12/20/2023	CLM - 0764832	COMMLINE INC	L3 Harris XL-200 portable radio battery	0.00	159.47
12/31/2023	AUT - SUTAXJE		SUTAX JE - December 2023	0.00	1.96
Total Equipment				0.00	285,639.27
Total Montecito Fire Protection Dist				0.00	3,853,697.09

Cost Transactions

From 11/1/2023 to 12/31/2023

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					
12/12/2023	CLM - 0763582	SANTA MARIA FORD	New P95 vehicle: 2023 Ford F150, VIN-88289	0.00	63,101.64
			Total Equipment	0.00	63,101.64
			Total Montecito Fire Cap Outlay Res	0.00	63,101.64

Cost Transactions

From 11/1/2023 to 12/31/2023

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 7460 -- Professional & Special Service					
11/06/2023	CLM - 0760217	FIELDMAN ROLAPP & ASSOCIATES INC	Financial analysis for Joint FS, October 2023	0.00	1,500.00
11/06/2023	CLM - 0760229	PRICE POSTEL & PARMA	Joint FS: Legal services, October 2023	0.00	2,223.00
12/08/2023	CLM - 0762873	FIELDMAN ROLAPP & ASSOCIATES INC	Financial analysis for Joint FS, November 2023	0.00	2,007.50
12/19/2023	CLM - 0763778	PRICE POSTEL & PARMA	Joint FS: Legal services, November 2023	0.00	2,223.00
Total Professional & Special Service				0.00	7,953.50
Line Item Account 8200 -- Structures&Struct Improvements					
11/06/2023	CLM - 0759906	Pauletto Electric	Electrical work to add laundry circuits, 1255 EVR	0.00	1,418.41
11/06/2023	MIC - 0188029	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. projects, October 2023	0.00	2,747.50
11/06/2023	MIC - 0188029	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, Oct 2023	0.00	1,330.00
11/28/2023	CLM - 0761398	TRI COUNTY BLINDS & DRAPES	Window coverings for 1255 East Valley Rd	0.00	7,500.00
12/20/2023	CLM - 0764854	INSIGHT ENVIRONMENTAL INC	Asbestos testing for 1257 East Valley Rd	0.00	615.00
Total Structures&Struct Improvements				0.00	13,610.91
Total Montecito Fire Land & Building				0.00	21,564.41

Financial Trend

As of: 12/31/2023
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	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	10,229,558.79	11,055,296.34	11,997,034.78
3011 -- Property Tax-Unitary	0.39	0.48	107.53
3015 -- PT PY Corr/Escapes Secured	14,127.56	53,763.23	23,980.04
3020 -- Property Tax-Current Unsecd	635,110.04	692,445.04	791,862.55
3023 -- PT PY Corr/Escapes Unsecured	7,200.28	3,977.57	21,486.90
3040 -- Property Tax-Prior Secured	-2,073.69	-532.73	-3,797.04
3050 -- Property Tax-Prior Unsecured	6,440.83	8,899.23	20,638.55
3054 -- Supplemental Pty Tax-Current	94,368.32	121,309.85	123,628.71
3056 -- Supplemental Pty Tax-Prior	-10,715.14	8,286.79	3,479.48
Taxes	10,974,017.38	11,943,445.80	12,978,421.50
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	81.49	226.69	1,532.29
Fines, Forfeitures, and Penalties	81.49	226.69	1,532.29
Use of Money and Property			
3380 -- Interest Income	7,577.98	29,376.13	114,001.05
3381 -- Unrealized Gain/Loss Invstmnts	-46,637.37	0.00	0.00
3409 -- Other Rental of Bldgs and Land	1,400.00	0.00	0.00
Use of Money and Property	-37,659.39	29,376.13	114,001.05
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	-9,527.15	53,832.48	87,625.01
4220 -- Homeowners Property Tax Relief	38,434.61	38,670.00	37,903.03
4310 -- State Grant	14,112.20	-0.05	-0.36
Intergovernmental Revenue-State	43,019.66	92,502.43	125,527.68

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Financial Trend

As of: 12/31/2023
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	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	696,204.27	330,658.96	514,603.72
Intergovernmental Revenue-Federal	696,204.27	330,658.96	514,603.72
Charges for Services			
5105 -- Reimb for District Services	78,388.52	109,505.27	83,729.26
Charges for Services	78,388.52	109,505.27	83,729.26
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	31,186.32	13,017.71	0.00
5780 -- Insurance Proceeds & Recovery	0.00	0.00	0.00
5894 -- Other-Payment for Damages	0.00	0.00	94,797.21
5895 -- Other-Donations	12,000.00	0.00	61,000.00
5909 -- Other Miscellaneous Revenue	1,418.32	1,295.54	18,392.22
Miscellaneous Revenue	44,604.64	14,313.25	174,189.43
Revenues	11,798,656.57	12,520,028.53	13,992,004.93
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	5,709,743.26	6,601,827.20	4,776,774.64
6300 -- Overtime	9,705.53	0.00	933,972.76
6301 -- Overtime - Reimbursable	1,007,793.83	0.00	747,042.00
6310 -- Overtime - Constant Staffing	152,476.13	0.00	0.00
6400 -- Retirement Contribution	1,498,241.20	1,704,280.65	972,921.03
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	103,438.66	95,752.92	94,387.57
6600 -- Health Insurance Contrib	1,075,123.04	1,116,292.10	1,187,017.79
6700 -- Unemployment Ins Contribution	121.26	153.60	173.84
6900 -- Workers Compensation	621,943.59	698,333.90	545,943.92

Financial Trend

As of: 12/31/2023
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	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual
Salaries and Employee Benefits	10,178,586.50	10,216,640.37	9,258,233.55
Services and Supplies			
7030 -- Clothing and Personal	44,901.64	17,524.53	29,445.61
7050 -- Communications	48,699.93	55,919.11	71,889.39
7060 -- Food	1,389.04	774.55	7,001.28
7070 -- Household Supplies	11,918.91	13,541.80	16,091.85
7090 -- Insurance	80,890.00	97,377.00	108,929.00
7120 -- Equipment Maintenance	8,278.48	15,807.51	14,766.21
7200 -- Structure & Ground Maintenance	35,260.40	33,426.42	192,548.93
7205 -- Fire Defense Zone	128,152.79	138,107.76	131,821.39
7322 -- Consulting & Mgmt Fees	105.00	0.00	0.00
7324 -- Audit and Accounting Fees	3,456.75	4,723.25	19,765.24
7348 -- Instruments & Equip. < \$5000	5,113.08	7,911.73	48,095.14
7363 -- Equipment Maintenance	79,262.38	55,605.54	61,123.43
7400 -- Medical, Dental and Lab	21,303.83	20,030.98	70,959.74
7430 -- Memberships	9,895.00	11,171.00	11,680.00
7450 -- Office Expense	3,679.54	5,176.56	14,152.26
7456 -- IT Hardware Purchase < \$5K	13,333.83	1,442.08	8,329.22
7460 -- Professional & Special Service	147,095.92	158,581.72	236,569.19
7507 -- ADP Payroll Fees	3,432.06	5,013.66	5,039.49
7510 -- Contractual Services	77,557.26	103,725.24	118,956.03
7530 -- Publications & Legal Notices	279.30	2,800.62	380.00
7540 -- Rents/Leases-Equipment	2,315.87	2,554.61	2,231.45
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	4,795.20	2,449.62	5,051.52
7630 -- Small Tools & Instruments	3,608.31	2,005.01	1,499.54
7650 -- Special Departmental Expense	19,842.54	28,396.80	20,350.64

Financial Trend

As of: 12/31/2023
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	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual
7671 -- Special Projects	0.00	10,321.45	5,877.60
7730 -- Transportation and Travel	47,259.27	29,144.92	29,714.01
7731 -- Gasoline-Oil-Fuel	39,384.52	27,727.92	31,637.03
7732 -- Training	12,361.38	18,648.61	27,911.83
7760 -- Utilities	34,930.46	39,804.22	43,771.67
Services and Supplies	888,502.69	909,714.22	1,335,588.69
Other Charges			
7830 -- Interest Expense	0.00	62,177.76	52,259.00
Other Charges	0.00	62,177.76	52,259.00
Capital Assets			
8200 -- Structures&Struct Improvements	3,374.06	1,050.00	11,580.00
8300 -- Equipment	1,310.44	26,769.11	412,544.16
Capital Assets	4,684.50	27,819.11	424,124.16
Expenditures	11,071,773.69	11,216,351.46	11,070,205.40
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	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	2,483.86	0.00	0.00
Decrease to Restricted	2,483.86	0.00	0.00

Financial Trend

As of: 12/31/2023
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	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual	12/31/2023 Year-To-Date Actual
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00
Increase to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	2,483.86	0.00	0.00
Montecito Fire Protection Dist	729,366.74	1,303,677.07	2,921,799.53
Net Financial Impact	729,366.74	1,303,677.07	2,921,799.53

Expenditure Trend

As of: 12/31/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2023 Month-To-Date Actual	8/31/2023 Month-To-Date Actual	9/30/2023 Month-To-Date Actual	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	433,497.22	750,924.77	1,145,930.10	561,404.85	759,083.49	1,125,934.21
6300 -- Overtime	145,160.85	282,735.58	677,803.99	129,050.68	198,446.90	-499,225.24
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	0.00	-2,958.00	750,000.00
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00	0.00	-20,231.00	20,231.00
6400 -- Retirement Contribution	77,879.59	77,993.91	231,968.39	75,984.69	154,060.23	355,034.22
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	8,303.22	15,694.57	27,122.28	15,372.68	13,755.72	14,139.10
6600 -- Health Insurance Contrib	198,174.41	197,138.47	195,266.98	201,759.02	375,975.94	18,702.97
6700 -- Unemployment Ins Contribution	0.00	13.12	55.76	22.96	42.64	39.36
6900 -- Workers Compensation	506,262.00	0.00	39,681.92	0.00	0.00	0.00
Total Salaries and Employee Benefits	1,369,277.29	1,324,500.42	2,317,829.42	983,594.88	1,478,175.92	1,784,855.62
Services and Supplies						
7030 -- Clothing and Personal	0.00	26,623.39	1,181.67	500.70	571.46	568.39
7050 -- Communications	12,022.07	18,576.90	12,913.45	5,726.92	16,758.00	5,892.05
7060 -- Food	-886.00	79.38	93.66	0.00	7,208.87	505.37
7070 -- Household Supplies	2,013.52	2,731.35	2,864.60	1,895.04	4,345.25	2,242.09
7090 -- Insurance	108,929.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	257.76	4,780.67	3,341.93	1,122.96	7,959.67	-2,696.78
7200 -- Structure & Ground Maintenance	5,326.00	5,084.52	132,437.51	21,498.82	24,526.08	3,676.00
7205 -- Fire Defense Zone	24,025.58	23,056.97	33,959.45	24,028.32	16,709.75	10,041.32
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	0.00	0.00	19,765.24	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	459.92	27,621.87	20,013.35
7363 -- Equipment Maintenance	4,160.24	12,734.49	16,408.85	3,860.06	19,183.14	4,776.65
7400 -- Medical, Dental and Lab	594.33	5,091.33	57,068.41	4,410.93	2,420.26	1,374.48
7430 -- Memberships	0.00	0.00	0.00	10,125.00	1,135.00	420.00

Expenditure Trend

As of: 12/31/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2023 Month-To-Date Actual	8/31/2023 Month-To-Date Actual	9/30/2023 Month-To-Date Actual	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual
7450 -- Office Expense	1,015.51	174.22	582.42	10,173.72	1,777.80	428.59
7456 -- IT Hardware Purchase < \$5K	3,264.66	627.49	0.00	3,085.69	1,253.33	98.05
7460 -- Professional & Special Service	16,508.75	81,661.13	30,012.50	44,530.00	45,064.25	18,792.56
7507 -- ADP Payroll Fees	835.85	837.68	824.84	837.24	557.87	1,146.01
7510 -- Contractual Services	63,760.43	12,915.55	12,311.20	1,811.20	23,844.83	4,312.82
7530 -- Publications & Legal Notices	210.00	0.00	0.00	170.00	0.00	0.00
7540 -- Rents/Leases-Equipment	259.35	607.64	179.44	229.49	776.09	179.44
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,525.76	0.00	0.00	2,525.76	0.00	0.00
7630 -- Small Tools & Instruments	0.00	0.00	134.67	0.00	83.60	1,281.27
7650 -- Special Departmental Expense	1,167.16	529.30	41,230.26	36,384.30	-59,084.66	124.28
7671 -- Special Projects	0.00	0.00	0.00	0.00	4,240.82	1,636.78
7730 -- Transportation and Travel	3,708.22	0.00	5,695.02	8,283.18	8,903.00	3,124.59
7731 -- Gasoline-Oil-Fuel	-4,707.83	7,624.04	4,575.22	4,420.43	10,593.08	9,132.09
7732 -- Training	2,014.19	9,231.25	0.00	8,853.01	3,889.81	3,923.57
7760 -- Utilities	5,251.57	5,504.07	5,493.84	5,543.29	4,153.71	17,825.19
Total Services and Supplies	252,256.12	218,471.37	361,308.94	200,475.98	194,258.12	108,818.16
Other Charges						
7830 -- Interest Expense	52,259.00	0.00	0.00	0.00	0.00	0.00
Total Other Charges	52,259.00	0.00	0.00	0.00	0.00	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	0.00	3,975.00	2,655.00	3,000.00	1,950.00	0.00
8300 -- Equipment	66,669.47	2,949.84	53,785.58	3,500.00	285,477.84	161.43
Total Capital Assets	66,669.47	6,924.84	56,440.58	6,500.00	287,427.84	161.43
Total Expenditures	1,740,461.88	1,549,896.63	2,735,578.94	1,190,570.86	1,959,861.88	1,893,835.21

Expenditure Trend

As of: 12/31/2023
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	7/31/2023 Month-To-Date Actual	8/31/2023 Month-To-Date Actual	9/30/2023 Month-To-Date Actual	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	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
Total Montecito Fire Protection Dist	1,740,461.88	1,549,896.63	2,735,578.94	1,190,570.86	1,959,861.88	1,893,835.21
Total Report	1,740,461.88	1,549,896.63	2,735,578.94	1,190,570.86	1,959,861.88	1,893,835.21

**Montecito Fire Department
Mutual Aid Billing Detail FY 2023-24**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Due	Date Received	Amount Received
Bonny, CA-RRU-109851	07/29-08/01/23	U-20230041-MTO	09/06/23	CalOES	30,362.07	10/26/23	30,362.07
Chilcoot, OR-UPF-000345	08/30-09/11/23	F-20230262-MTO	11/13/23	USFS	32,253.61	12/29/23	32,253.61
CY23 Fire Support, CA-LPF-000003	07/16-07/19/23	2023-19	11/28/23	USFS	7,972.56	12/21/23	7,972.56
CY23 Fire Support, CA-LPF-000003	08/28-08/31/23	2023-20	11/28/23	USFS	6,050.90	12/21/23	6,050.90
CY23 Fire Support, CA-LPF-000003	10/11-10/14/23	2023-21	11/28/23	USFS	11,532.67	12/21/23	11,532.67
CY23 Fire Support, CA-LPF-000003	11/13-11/17/23	2023-22	11/30/23	USFS	8,279.64	12/21/23	8,279.64
Happy Camp Complex, CA-KNF-007022	08/19-09/10/23	F-20230792-MTO	11/08/23	USFS	80,134.40	12/19/23	80,134.40
ONCC Support, CA-ONCC-000004	08/15-08/16/23	F-20234045-MTO	10/06/23	USFS	2,943.72	11/06/23	2,943.72
OSCC Support, CA-OSCC-000001	06/30-07/07/23	F-20230013-MTO	09/26/23	USFS	143,503.21	10/26/23	143,503.21
Plant, CA-SBC-011307	08/19-08/21/23	U-20230312-MTO	10/18/23	CalOES	24,206.29	12/11/23	24,206.29
Rabbit, CA-RRU-102458	07/14-07/19/23	U-20230114-MTO	09/03/23	CalOES	74,907.05	10/23/23	74,907.06
Smith River Complex, CA-SRF-000968	08/15-09/01/23	F-20230298-MTO	12/19/23	USFS	329,491.56		
Smith River Complex, CA-SRF-000968 (SD)	08/15-09/01/23	F-20230332-MTO	11/17/23	USFS	67,233.66	01/05/23	67,233.66
Smith River Complex, CA-SRF-000968	08/22-09/08/23	F-20230645-MTO	11/17/23	USFS	200,117.06	12/19/23	200,117.06
South Fork Complex, CA-SHF-001004	08/21-09/05/23	F-20230551-MTO	12/04/23	USFS	49,101.52	01/02/24	49,101.52
SRF Lightning Complex, CA-SRF-000986	08/18-09/02/23	F-20230235-MTO	11/17/23	USFS	41,158.38	01/08/24	41,158.38
Quarry, CA-STF-001921	10/11-10/23/23	F-20230750-MTO	11/14/23	USFS	56,239.73		
Quartz Ridge, CO-SJF-000678	08/09-08/20/23	F-2023748-MTO	11/06/23	USFS	51,541.71		
York, CA-MNP-010701	07/31-08/07/23	I-20230026-MTO	10/05/23	USFS	21,815.95	11/28/23	21,815.95

\$ 1,238,845.69

\$ 801,572.70

65%

Account Reconciliation	Budgeted Revenue	Year-to-date Total Revenue	Revenue over/(under)
Acct 3750 - Cal-OES Revenue	1,000,000	129,475	(870,525)
Acct 4476 - USFS Revenue	1,000,000	1,109,370	109,370
Total Revenue	2,000,000	1,238,846	(761,154)

Agenda

Item #3

**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)
December 2022	12,468,143.56	-	(205,908.63)	4,728.72	12,257,506.21	-1.69%	3.49%
January 2023	12,257,506.21	-	536,668.86	4,670.02	12,789,505.05	4.34%	6.68%
February 2023	12,789,505.05	-	(279,592.49)	4,801.30	12,505,111.26	-2.22%	0.30%
March 2023	12,505,111.26	-	208,529.38	4,749.25	12,708,891.39	1.63%	3.68%
April 2023	12,708,891.39	-	86,589.11	4,796.25	12,790,684.25	0.64%	0.01%
May 2023	12,790,684.25	-	(98,108.90)	4,818.76	12,687,756.59	-0.80%	1.46%
June 2023	12,687,756.59	-	230,331.56	4,665.77	12,913,422.38	1.78%	1.61%
July 2023	12,913,422.38	-	177,347.65	4,846.00	13,085,924.03	1.34%	2.31%
August 2023	13,085,924.03	-	(156,043.48)	4,884.90	12,924,995.65	-1.23%	1.87%
September 2023	12,924,995.65	-	(378,296.98)	4,852.62	12,541,846.05	-2.96%	-2.88%
October 2023	12,541,846.05	-	(255,073.53)	4,762.43	12,282,010.09	-2.07%	-6.14%
November 2023	12,282,010.09	-	713,996.43	4,694.89	12,991,311.63	5.78%	0.51%
Total		-	580,438.98	57,270.91			

Total Contributions to the Plan = \$ 8,376,000

Total OPEB Liability at 6/30/2022 = \$ 15,584,413

PARS OPEB balance at 6/30/2022 = 12,373,446

Net OPEB Liability at 6/30/2022 = \$ **3,210,967**

Funded status = **79.4%**

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
December 2022	5,936,409.87	-	(98,080.80)	2,251.15	5,836,077.92	-1.69%	3.49%
January 2023	5,836,077.92	-	255,485.30	2,223.49	6,089,339.73	4.34%	6.68%
February 2023	6,089,339.73	-	(133,135.11)	2,285.97	5,953,918.65	-2.22%	0.29%
March 2023	5,953,918.65	-	99,274.99	2,261.24	6,050,932.40	1.63%	3.68%
April 2023	6,050,932.40	-	41,229.06	2,283.56	6,089,877.90	0.64%	0.01%
May 2023	6,089,877.90	-	(46,709.10)	2,294.32	6,040,874.48	-0.80%	1.46%
June 2023	6,040,874.48	-	109,672.56	2,221.45	6,148,325.59	1.78%	1.61%
July 2023	6,148,325.59	-	84,439.33	2,307.28	6,230,457.64	1.34%	2.31%
August 2023	6,230,457.64	-	(74,299.75)	2,325.80	6,153,832.09	-1.23%	1.87%
September 2023	6,153,832.09	-	(180,206.91)	2,310.42	5,971,314.76	-2.97%	-2.88%
October 2023	5,971,314.76	-	(121,272.78)	2,266.94	5,847,775.04	-2.07%	-6.14%
November 2023	5,847,775.04	-	339,647.61	2,234.82	6,185,187.83	5.77%	0.51%
Total		-	276,044.40	27,266.44			

Total Contributions to the Plan = \$ 5,600,000

Total Accrued Pension Liability at 6/30/2022 = \$ 125,459,622

CalPERS total assets at 6/30/2022 = 106,645,119

Net Pension Liability at 6/30/2022 = \$ **18,814,503**

*Funded status = **85.0%**

*The PARS pension trust balance at 6/30/22 was \$5,891,523. When combined with CalPERS assets, total assets equal \$112,536,642, or a pension funded status of 89.7%.

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
10/1/2023 to 10/31/2023

David Neels
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108

Account Summary

Source	Balance as of 10/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 10/31/2023
OPEB	\$12,541,846.05	\$0.00	-\$255,073.53	\$4,762.43	\$0.00	\$0.00	\$12,282,010.09
PENSION	\$5,971,314.76	\$0.00	-\$121,272.78	\$2,266.94	\$0.00	\$0.00	\$5,847,775.04
Totals	\$18,513,160.81	\$0.00	-\$376,346.31	\$7,029.37	\$0.00	\$0.00	\$18,129,785.13

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	-2.03%	-6.03%	2.91%	-0.71%	2.93%	4.16%	1/19/2010
PENSION	-2.03%	-6.03%	2.91%	-0.72%	2.69%	-	6/29/2017

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

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

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

**Account Report for the Period
11/1/2023 to 11/30/2023**

David Neels
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108

Account Summary

Source	Balance as of 11/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 11/30/2023
OPEB	\$12,282,010.09	\$0.00	\$713,996.43	\$4,694.89	\$0.00	\$0.00	\$12,991,311.63
PENSION	\$5,847,775.04	\$0.00	\$339,647.61	\$2,234.82	\$0.00	\$0.00	\$6,185,187.83
Totals	\$18,129,785.13	\$0.00	\$1,053,644.04	\$6,929.71	\$0.00	\$0.00	\$19,176,499.46

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	5.79%	0.61%	4.65%	-0.46%	3.80%	4.62%	1/19/2010
PENSION	5.81%	0.62%	4.67%	-0.46%	3.68%	-	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 #4



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: David, Fire Chief 
Prepared by: Araceli Nahas, Accountant 
Date: January 16, 2024
Topic: Financial Policies Discussion

Summary

In 2021, the District engaged Capitol PFG to develop a comprehensive financial policies document that incorporates industry best practices and the District's existing budget development and financial planning procedures. The policies have been reviewed and approved annually since then as part of the budget development process.

Discussion

The policies were prepared specifically for the District, and were developed in conjunction with Capitol PFG based on industry best practices. The Financial Policies include: Management of Budget, Maintenance of Reserves, Pension and OPEB, Debt Issuance and Management, Investment of Funds, and Financial Accountability.

An updated Financial Policies document will be presented to the full Board at the January 22, 2024 meeting by the District's Municipal Advisor, Jeff Small (of Capitol PFG). Mr. Small will evaluate the District's budget preparation process, current reserve levels, and make recommendations based on the state of the District and the current economic environment.

Conclusion

No action is required by the Finance Committee.

Attachments

None

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency