

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

May 20, 2024 at 10:00 a.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. Receive budget development presentation and review the recommended Preliminary Budget for FY 2024-25.
 - a. Provide amendments, if any, to be addressed at the Board meeting.
3. Review and make recommendation for approval of March and April 2024 financial statements.
4. Review PARS Post-Employment Benefits Trust statement for February and March 2024.
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, August 20, 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 May 16, 2024.





David Neels, Fire Chief

Agenda

Item #2



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: David Neels, Fire Chief 
Prepared by: Araceli Nahas, Accountant 
Date: May 20, 2024
Topic: Recommended Preliminary Budget for Fiscal Year 2024-25

Summary

This report provides an overview of the recommended Preliminary Budgets for the District’s three funds: General Fund, Capital Reserves, and Land & Building.

Budget Summary

The Preliminary Budget is presented for approval by June 30. The revenue and expenditures presented are based on a combination of estimates and known figures. The following table is an overview of the balanced budgets for each fund, a consolidated total, and estimated fund balances on June 30, 2025.

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	24,316,000	-0-	-0-	24,316,000
Other revenue	<u>2,576,000</u>	<u>205,000</u>	<u>60,000</u>	<u>2,841,000</u>
Total Revenue	26,892,000	205,000	60,000	27,157,000
Salaries and benefits	20,798,000	-0-	-0-	20,798,000
Services and supplies	2,623,000	-0-	500,000	3,123,000
Other charges	85,000	-0-	-0-	85,000
Capital assets	1,226,000	375,000	-0-	1,601,000
Transfers/LT debt payments	<u>1,319,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,319,000</u>
Total Expenses	<u>26,051,000</u>	<u>375,000</u>	<u>500,000</u>	<u>26,926,000</u>
Incr/(use) of carryover funds¹	<u>841,000</u>	<u>(170,000)</u>	<u>(440,000)</u>	<u>231,000</u>
Net financial impact	-0-	-0-	-0-	-0-
Est. fund balance on 6/30/25	12,161,000	3,073,000	3,658,000	18,892,000

¹ Carryover funds are included as a budgetary resource (like revenue) to eliminate a projected excess of expenditures over expected revenues. Carryover funds are an accumulation of unanticipated revenue, unspent funds, or Board-assigned reserves. The use of all funds is subject to Board approval.

Discussion

The proposed Preliminary Budget for fiscal year 2024-25 is presented along-side the adopted budget for the current fiscal year (2023-24) for comparison purposes. Details are provided below for notable line items.

General Fund Revenues

- **Property Tax Revenues – Line 3010-3054 – Increase \$903,000, or 3.9%**
 - Increase is based on current County revenue projections. A final assessed value for the District is obtained in August from the Auditor-Controller’s Office and revenue is updated accordingly in the Final Budget.
- **Interest Income – Line 3380 – Increase \$73,000, or 50.3%**
 - Increase is based on fixed income investment returns from the SB County Treasury Pool.
- **State and Federal Emergency Assistance – Line 3750 and 4476 – No change**
 - Total expected revenue from state and federal mutual aid assignments is budgeted at \$2,000,000: \$1,000,000 from state and \$1,000,000 from federal agencies. (This revenue is offset by line 6301 – Overtime Reimbursable.)
- **Federal Aid for Disaster – Line 4610 – Decrease \$49,000, or -22%**
 - There are currently no FEMA funds expected in the upcoming fiscal year.
- **Insurance Proceeds (5780), Other Payment for Damages (5894), Other Donations (5895)**
 - The District does not expect to collect these types of revenues in the upcoming fiscal year.

General Fund Expenditures – Salaries & Employee Benefits

- **Regular Salaries – Line 6100 – Increase \$365,000, or 3.5%**
 - Includes base pay and incentive pay increases effective January 1, 2025.
 - Includes scheduled longevity pay increases for eligible employees.
- **Retirement Contributions – Line 6400 – Increase \$673,000, or 32%**
 - Increase due to the unfunded accrued liability (UAL) payment increasing by \$590,000 in FY25, and increases to the employer’s normal cost contribution rate. The rates are set annually by CalPERS in the actuarial valuation report.
- **Supplemental Retirement Contributions – Line 6450 – Decrease \$750,000**
 - Staff will consider a recommendation for additional pension contributions in the Final Budget pending the availability of funds.

General Fund Expenditures – Services and Supplies

Line items include an “operational” budget, which is the amount required to operate at the current level of service. Additional descriptions include one-time expenses presented for Board approval.

- **Clothing and PPE – Line 7030 – Increase \$34,000, or 61%**
 - Budget increase is requested to account for pricing increases for PPE, and for the purchase of protective equipment set to expire in FY 2025 per NFPA standards.
- **Structure and Ground Maintenance – Line 7200 – Decrease \$185,500, or -64%**
 - Includes one-time budget request of \$49,000 for pavers replacement and a retaining rock wall on the rental property.
 - The prior year budget included \$125,000 for fire damage repairs at Station 92, and one-time budget increases for additional maintenance projects.

- **Other Professional Services (RFCC) – Line 7325 – Increase \$90,000**
 - Establish a budget for service fees for the Santa Barbara County Regional Fire Communications Center (RFCC), which the District will join in January 2025. This amount is pro-rated for 6 months.
- **Professional and Special Services – Line 7460 – Increase \$93,500, or 26%**
 - This account line item captures all professional services: legal, IT, medical exams, mapping and special studies.
 - Budget increase is requested to accommodate rising service fees, and additional services for aerial mapping, facilities project manager, and community video productions.
- **Special District Expense – Line 7650 – Increase \$40,000, or 100%**
 - Budget increase is requested to support the community 1/9 Raising our Light ceremony, multi-agency collaboration for maintenance and repair of critical fire roads and upcoming board member elections.

General Fund Expenditures – Capital Assets

- **Structures and Improvements – Line 8200 – Decrease \$340,000, or -58%**
 - Budget request includes improvements to Station 92. Projects are subject to public bid noticing and contracts require Board approval.
 - The prior year budget included projects for the loft renovation and driveway asphalt replacement at Station 91, and new flooring at Station 92.
- **Equipment – Line 8300 – Increase \$526,000, or 117%**
 - This line item is used to account for fixed assets over \$5,000, which are recorded and depreciated over an estimated useful life.
 - Budget request includes purchase and installation of a generator at Station 92, permanent installation of the generator at Station 91, station alerting system for dispatched calls, completion of the Communications Microwave Simulcast project, cardiac monitor replacement, and an electric blower for use on incidents.

Fund 3652 - Capital Reserves – This fund maintains reserves for vehicle and apparatus replacements based on a service schedule. Proposed capital assets include the replacement of Squad 91 (approximately an 18-month build). All vehicles are purchased under government pricing contracts, sole source provider or through a competitive bid process.

Fund 365 - Land & Building – This fund maintains reserves for pre-acquisition costs for a joint fire station. The rental properties rebuild and repair project was completed in the prior fiscal year.

Conclusion

The Preliminary Budget is presented to the Finance Committee for review, and any amendments can be presented to the Board prior to budget approval in June.

Attachments

1. Proposed Preliminary Budget for Fiscal Year 2024-25

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

**Montecito Fire Protection District
Draft Budget for Fiscal Year 2024-25**

FUND 3650 - GENERAL FUND

		Preliminary Budget	Final Budget FY 2024	Difference From Prelim
REVENUES				
Property Taxes				
3010	Property Tax - Secured (+4%)	\$ 22,758,000	\$ 21,883,000	\$ 875,000
3011	Property Tax - Unitary	209,000	209,000	-
3020	Property Tax - Unsecured (+4%)	732,000	704,000	28,000
3050	Property Tax - Prior Unsecured	15,000	15,000	-
3054	Supplemental Property Tax - Current	602,000	602,000	-
Total Taxes Revenue		24,316,000	23,413,000	903,000
Use of Money and Property				
3380	Interest Income	218,000	145,000	73,000
3409	Rental Property Income	69,000	60,000	9,000
Total Use of Money and Property		287,000	205,000	82,000
Intergovernmental Revenue - State				
3750	State-Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-
4220	Homeowners Property Tax Relief	77,000	77,000	-
Total Intergovernmental Revenue - State		1,077,000	1,077,000	-
Intergovernmental Revenue - Federal				
4476	Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-
4610	Federal Aid for Disaster	-	488,000	(488,000)
Total Intergovernmental Revenue - Federal		1,000,000	1,488,000	(488,000)
Charges for Services				
5105	Reimbursement for District Services	179,000	228,000	(49,000)
Total Charges for Services		179,000	228,000	(49,000)
Miscellaneous Revenue				
5768	Safety Member Reimbursement	20,000	10,000	10,000
5780	Insurance Proceeds	-	125,000	(125,000)
5894	Other - Payment for Damages	-	95,000	(95,000)
5895	Other - Donations	-	61,000	(61,000)
5909	Other - Miscellaneous Revenue	13,000	12,000	1,000
Total Miscellaneous Revenue		33,000	303,000	(270,000)
TOTAL REVENUES		26,892,000	26,714,000	178,000

**Montecito Fire Protection District
Draft Budget for Fiscal Year 2024-25**

FUND 3650 - GENERAL FUND

		Preliminary Budget	Final Budget FY 2024	Difference From Prelim
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	\$ 10,923,000	\$ 10,558,000	\$ 365,000
6300	Overtime	1,650,000	1,650,000	-
6301	Overtime - Fire Reimbursable	2,000,000	2,000,000	-
6400	Retirement Contributions	2,753,000	2,080,000	673,000
6450	Supp Retirement Contribution (UAL)	-	750,000	(750,000)
6550	FICA/Medicare	208,000	192,500	15,500
6600	Insurance Contributions	2,708,000	2,462,000	246,000
	Health Insurance	2,482,000	2,240,000	
	Dental, Vision, Life Insurance	226,000	222,000	
6700	Unemployment Insurance	6,000	5,500	500
6900	Workers Compensation Insurance	550,000	600,000	(50,000)
	Total Salaries & Employee Benefits	20,798,000	20,298,000	500,000
Services & Supplies				
7030	Clothing and PPE	90,000	56,000	34,000
	Operational	62,000	56,000	-
	Structure helmets/boots, other	28,000		
7050	Communications	115,000	115,000	-
7060	Food	4,500	4,500	-
7070	Household Supplies	40,000	36,000	4,000
7090	Insurance: Liability/Auto/Prop.	116,000	110,000	6,000
7120	Equipment Maintenance (Operations)	85,000	100,000	(15,000)
	Operational	50,000	50,000	
	AM Radio	10,000	-	
	Fuel tank management system	25,000	-	
	Winter storm preparedness supplies	-	50,000	
7200	Structure and Grounds Maintenance	104,000	289,500	(185,500)
	Operational	55,000	50,000	
	Rental property maint. (Unit 2 pavers, rock wall)	49,000	55,000	
	Interior painting, Station 92	-	50,000	
	Mechanic Bay lighting upgrades, Station 92	-	9,500	
	Fire damage repairs, Station 92	-	125,000	
7205	Fire Defense Zone (Hazard Mitigation)	310,000	300,000	10,000
	Operational	250,000	250,000	
	Structure Hardening Grant Program	60,000	50,000	
7322	Consulting and Management Fees	2,500	2,500	-
7325	Other Professional Services (RFCC)	90,000	-	90,000
7324	Audit and Accounting Fees	45,000	40,000	5,000
7348	Instruments & Equipment	31,000	129,000	(98,000)
	Hose equipment and maintenance	6,000	6,000	
	Rope rescue equipment and maint	5,000	5,000	
	USAR equipment maintenance	10,000	10,000	
	HazMat team equipment	10,000	10,000	
	Equipment for new Type 1 engine	-	65,000	
	Equipment for apparatus standardization	-	33,000	
7363	Equipment Maintenance (Vehicles)	155,500	140,000	15,500
	Operational	140,000	140,000	
	Prev vehicles: pressure shell (P99) and lift kits	15,500	-	

**Montecito Fire Protection District
Draft Budget for Fiscal Year 2024-25**

FUND 3650 - GENERAL FUND

		Preliminary Budget	Final Budget FY 2024	Difference From Prelim
7400	Medical & First Aid Supplies	47,000	114,000	(67,000)
	Operational	47,000	47,000	
	Lifepak AEDs replacement (24)	-	67,000	
7430	Memberships	16,000	16,000	-
7450	Office Expense	20,000	30,000	(10,000)
	Operational	20,000	20,000	
	Workstations for Station 92	-	10,000	
7456	IT Hardware < \$5,000	32,000	10,000	22,000
	Operational	10,000	10,000	
	iPad replacements and mounts for apparatus	18,000	-	
	Prevention workstation monitors (5)	4,000	-	
7460	Professional and Special Services	453,500	360,000	93,500
7507	ADP Payroll Fees	15,000	10,000	5,000
7510	Contractual Services	171,500	149,000	22,500
	Operational	161,500	149,000	-
	Prevention permit/inspection software upgrades	10,000	-	-
7530	Publications & Legal Notices	6,000	6,000	-
7540	Rents & Leases - Equipment	5,500	5,500	-
7546	Administrative Tax Expense	210,000	220,000	(10,000)
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-
7630	Small Tools & Instruments	19,000	11,000	8,000
	Operational	11,000	11,000	
	Gym equipment - dumbbells, racks	8,000	-	
7650	Special District Expense	80,000	40,000	40,000
	Operational (permits, fees, LAFCO, other)	40,000	40,000	
	Raising Our Light annual ceremony	5,000	-	
	Fire roads management	25,000	-	
	Board election fees	10,000	-	
7671	Special Projects	17,500	17,500	-
	Department mailers	10,000	10,000	
	Public Education materials	7,500	7,500	
7730	Transportation and Travel	65,000	65,000	-
7731	Gasoline/Oil/Fuel	90,000	90,000	-
7732	Training	99,000	109,000	(10,000)
	Operational	99,000	99,000	
	New hire academy	-	10,000	
7760	Utilities	75,000	70,000	5,000
	Total Services & Supplies	<u>2,623,000</u>	<u>2,658,000</u>	<u>(35,000)</u>
Other Charges				
7830	Interest Expense (POB)	85,000	104,520	(19,520)
	Total Other Charges	<u>85,000</u>	<u>104,520</u>	<u>(19,520)</u>

**Montecito Fire Protection District
Draft Budget for Fiscal Year 2024-25**

FUND 3650 - GENERAL FUND

	Preliminary Budget	Final Budget FY 2024	Difference From Prelim
Capital Assets			
8200 Structures & Improvements	250,000	590,000	(340,000)
8300 Equipment	976,000	450,000	526,000
Capital projects at Station 91, 92 and district-wide (subject to public bid)	931,000		
ALS equipment - cardiac monitor	38,000	30,000	
Apparatus equipment - electric blower	7,000	-	
Portable radios replacement	-	420,000	
Total Capital Assets	1,226,000	1,040,000	186,000
TOTAL EXPENDITURES	24,732,000	24,100,520	631,480
FINANCING USES			
7901 Tfr To Capital Reserves Fund (3652)	145,000	250,000	(105,000)
7901 Tfr To Land & Building Fund (3653)	-	1,000,000	(1,000,000)
7910 Long Term Debt Principal Repayment (POB)	1,174,000	1,153,440	20,560
TOTAL FINANCING USES	1,319,000	2,403,440	(1,084,440)
Changes to Residual Fund			
9601 Changes to Residual Fund Balance	841,000	210,040	630,960
Changes to Residual Fund Balance	841,000	210,040	630,960
Net Financial Impact	\$ -	\$ -	\$ -
Fund 3650 Fund Balance Detail			
Reserves: Economic Uncertainties (FY25 estimate)	\$ 5,740,000	\$ 5,270,000	\$ 470,000
Reserves: Catastrophic (FY25 estimate)	3,560,000	3,295,000	265,000
Fund Balance - Unrestricted Residual (at end of FY)	2,861,189	2,755,189	106,000
Projected Fund Balance at Year End	\$ 12,161,189	\$ 11,320,189	\$ 841,000

**Montecito Fire Protection District
Draft Budget for Fiscal Year 2024-25**

FUND 3652 - CAPITAL RESERVES FUND	Preliminary Budget	Final Budget FY 2024	Difference From Prelim
REVENUES			
Use of Money and Property			
3380 Interest Income	60,000	30,000	30,000
Total Use of Money and Property	60,000	30,000	30,000
Other Financing Sources			
5910 Transfer from General Fund (3650)	145,000	250,000	(105,000)
Total Other Financing Sources	145,000	250,000	(105,000)
TOTAL REVENUES	205,000	280,000	(75,000)
EXPENDITURES			
Capital Assets			
8300 Equipment			
Squad 91 - Pre-payment only	375,000	230,000	145,000
Type 1 Engine (Engine 92)	-	852,240	(852,240)
Vehicle (Prevention 95)	-	88,000	(88,000)
Total Capital Assets	375,000	1,170,240	(795,240)
TOTAL EXPENDITURES	375,000	1,170,240	(795,240)
Changes to Assigned Fund Balance			
9901 Purpose of Fund	(170,000)	(890,240)	720,240
Changes to Assigned Fund Balance	(170,000)	(890,240)	720,240
Net Financial Impact	\$ -	\$ -	\$ -
Fund 3652 Fund Balance Detail			
Fund Balance - Assigned	\$ 3,072,671	\$ 3,242,671	\$ (170,000)
Projected Fund Balance at Year End	\$ 3,072,671	\$ 3,242,671	\$ (170,000)

**Montecito Fire Protection District
Draft Budget for Fiscal Year 2024-25**

FUND 3653 - LAND & BUILDING FUND	Preliminary Budget	Final Budget FY 2024	Difference From Prelim
REVENUES			
Use of Money and Property			
3380 Interest Income	60,000	30,000	30,000
Total Use of Money and Property	60,000	30,000	30,000
Miscellaneous Revenue			
5780 Insurance Proceeds (rental properties)	-	750,000	(750,000)
Total Miscellaneous	-	750,000	(750,000)
Other Financing Sources			
5910 Transfer from General Fund (3650)	-	1,000,000	(1,000,000)
Total Other Financing Sources	-	1,000,000	(1,000,000)
TOTAL REVENUES	60,000	1,780,000	(1,720,000)
EXPENDITURES			
Services and Supplies			
7460 Professional Services	500,000	500,000	-
Total Services and Supplies	500,000	500,000	-
Capital Assets			
8200 Structures and Improvements			
Rental property rebuild	-	250,000	(250,000)
Solar/generator project infrastructure	-	279,500	(279,500)
Total Capital Assets	-	529,500	(529,500)
TOTAL EXPENDITURES	500,000	1,029,500	(529,500)
Changes to Assigned Fund Balances			
9901 Purpose of Fund	(440,000)	750,500	(1,190,500)
Changes to Assigned Fund Balance	(440,000)	750,500	(1,190,500)
Net Financial Impact	\$ -	\$ -	\$ -
Fund 3653 Fund Balance Detail			
Fund Balance - Assigned	\$ 4,098,181	\$ 3,347,681	
Fund Balance - Assigned for FY	(440,000)	750,500	
Projected Fund Balance at Year End	\$ 3,658,181	\$ 4,098,181	

Agenda

Item #3

Variance Report
Finance Committee - May 20, 2024

Report	Line Item	Variance Explanation
1 Balance Sheet	1210	The Accounts Payable balance reflects expenses entered by month-end where payment was disbursed in the next month.
2 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.
3 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$8,565,000 (updated 10/1/23).
4 Financial Status	Taxes	Property tax revenue is in line with past years - we expect to collect about 95%+ of total budgeted revenue by April month-end.
5 Financial Status	3380	Interest income is higher than expected due to the performance of the fixed income market.
6 Financial Status	3750 & 4476	Fire assignment revenue for State and Federal agencies is budgeted for \$2 million total. The Mutual Aid Billing Detail report provides a breakdown of realized revenue year-to-date.
7 Financial Status	7650	This line item is currently over budget because it includes corporate card payments of \$77,000 that will be reclassified into other line items by May month-end.
8 Financial Status	Fund 3653/ 5780	The insurance claim for the rental properties was approved by the adjuster. Payment of \$1.1 million was received and deposited in May.
9 Revenue Transactions	3010 to 4220	Property tax revenue transactions posted by the County Auditor-Contoller's office.
10 Financial Trend	7200	In the current FY, expenses are higher than in prior years because of repairs to Station 92 after the structure fire damage.

Balance Sheet

As of: 4/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 4/30/2024
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	13,304,669.07	37,722,076.57	31,758,321.12	19,268,424.52
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
0230 -- Accounts Receivable	172,686.00	0.00	172,686.00	0.00
0240 -- Interest Receivable	82,153.88	205,561.87	287,715.75	0.00
Total Assets	13,589,519.63	37,927,638.44	32,218,722.87	19,298,435.20
Total Assets & Other Debits	13,589,519.63	37,927,638.44	32,218,722.87	19,298,435.20
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	873,424.10	873,424.10	0.00
1015 -- EFT Payable	4,789.08	6,919,345.69	6,914,556.61	0.00
1020 -- Salaries & Benefits Payable	33,706.00	33,706.00	0.00	0.00
1210 -- Accounts Payable	107,125.95	7,790,322.19	7,827,116.72	143,920.48 1
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 2
1400 -- Deposits	500.00	0.00	0.00	500.00
1730 -- Unidentified Deposits	0.00	1,942,074.57	1,942,074.57	0.00
Total Liabilities	2,207,370.28	17,583,869.55	17,557,172.00	2,180,672.73
Equity				
2130 -- Fund Balance-Committed	7,965,500.00	0.00	600,000.00	8,565,500.00 3
2200 -- Fund Balance-Residual	3,416,649.35	61,849,181.16	66,984,794.28	8,552,262.47
Total Equity	11,382,149.35	61,849,181.16	67,584,794.28	17,117,762.47
Total Liabilities, Equity & Other Credits	13,589,519.63	79,433,050.71	85,141,966.28	19,298,435.20

Balance Sheet

As of: 4/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 4/30/2024
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,037,168.96	74,192.40	68,529.69	3,042,831.67
0240 -- Interest Receivable	13,502.96	54,289.44	67,792.40	0.00
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00
Total Assets	3,902,911.92	128,481.84	136,322.09	3,895,071.67
Total Assets & Other Debits	3,902,911.92	128,481.84	136,322.09	3,895,071.67
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	68,529.69	68,529.69	0.00
1210 -- Accounts Payable	0.00	68,529.69	68,529.69	0.00
1730 -- Unidentified Deposits	0.00	6,400.00	6,400.00	0.00
Total Liabilities	0.00	143,459.38	143,459.38	0.00
Equity				
2110 -- Fund Balance-Nonspendable	852,240.00	0.00	0.00	852,240.00
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	477,672.47	1,238,769.69	1,230,929.44	469,832.22
Total Equity	3,902,911.92	1,238,769.69	1,230,929.44	3,895,071.67
Total Liabilities, Equity & Other Credits	3,902,911.92	1,382,229.07	1,374,388.82	3,895,071.67

Balance Sheet

As of: 4/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 4/30/2024
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,383,557.71	68,880.88	331,777.31	3,120,661.28
0240 -- Interest Receivable	11,414.16	57,466.72	68,880.88	0.00
Total Assets	3,394,971.87	126,347.60	400,658.19	3,120,661.28
Total Assets & Other Debits	3,394,971.87	126,347.60	400,658.19	3,120,661.28
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	49,128.41	49,128.41	0.00
1015 -- EFT Payable	0.00	282,648.90	282,648.90	0.00
1210 -- Accounts Payable	46,706.85	331,777.31	285,070.46	0.00
1240 -- Accrued Expenses	585.00	585.00	0.00	0.00
Total Liabilities	47,291.85	664,139.62	616,847.77	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	2,067,939.51	1,840,920.77	-42,867.24
Total Equity	3,347,680.02	2,067,939.51	1,840,920.77	3,120,661.28
Total Liabilities, Equity & Other Credits	3,394,971.87	2,732,079.13	2,457,768.54	3,120,661.28

Financial Status

As of: 4/30/2024 (83% 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	4/30/2024 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	21,162,088.36	-720,911.64	96.71 %
3011 -- Property Tax-Unitary	209,000.00	117,388.85	-91,611.15	56.17 %
3015 -- PT PY Corr/Escapes Secured	0.00	35,450.19	35,450.19	--
3020 -- Property Tax-Current Unsecd	704,000.00	802,197.15	98,197.15	113.95 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	23,990.85	23,990.85	--
3040 -- Property Tax-Prior Secured	0.00	-3,760.76	-3,760.76	--
3050 -- Property Tax-Prior Unsecured	15,000.00	24,454.72	9,454.72	163.03 %
3054 -- Supplemental Pty Tax-Current	602,000.00	231,566.04	-370,433.96	38.47 %
3056 -- Supplemental Pty Tax-Prior	0.00	4,532.49	4,532.49	--
Taxes	23,413,000.00	22,397,907.89	-1,015,092.11	95.66 % 4
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	1,650.96	1,650.96	--
Fines, Forfeitures, and Penalties	0.00	1,650.96	1,650.96	--
Use of Money and Property				
3380 -- Interest Income	145,000.00	201,237.78	56,237.78	138.78 % 5
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	201,237.78	-3,762.22	98.16 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	1,000,000.00	129,932.19	-870,067.81	12.99 % 6
4220 -- Homeowners Property Tax Relief	77,000.00	64,435.15	-12,564.85	83.68 %
4310 -- State Grant	0.00	-0.36	-0.36	--
Intergovernmental Revenue-State	1,077,000.00	194,366.98	-882,633.02	18.05 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	1,000,000.00	1,167,645.23	167,645.23	116.76 % 6



Financial Status

As of: 4/30/2024 (83% 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	4/30/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
4610 -- Federal Aid for Disaster	488,000.00	0.00	-488,000.00	0.00 %
Intergovernmental Revenue-Federal	1,488,000.00	1,167,645.23	-320,354.77	78.47 %
Charges for Services				
5105 -- Reimb for District Services	228,000.00	110,645.76	-117,354.24	48.53 %
Charges for Services	228,000.00	110,645.76	-117,354.24	48.53 %
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	10,000.00	3,238.30	-6,761.70	32.38 %
5780 -- Insurance Proceeds & Recovery	125,000.00	135,263.14	10,263.14	108.21 %
5894 -- Other-Payment for Damages	95,000.00	94,797.21	-202.79	99.79 %
5895 -- Other-Donations	61,000.00	90,896.26	29,896.26	149.01 %
5909 -- Other Miscellaneous Revenue	12,000.00	24,585.79	12,585.79	204.88 %
Miscellaneous Revenue	303,000.00	348,780.70	45,780.70	115.11 %
Revenues	26,714,000.00	24,422,235.30	-2,291,764.70	91.42 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	10,558,000.00	7,845,959.53	2,712,040.47	74.31 %
6300 -- Overtime	1,650,000.00	1,631,132.46	18,867.54	98.86 %
6301 -- Overtime - Reimbursable	2,000,000.00	747,042.00	1,252,958.00	37.35 %
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00	--
6400 -- Retirement Contribution	2,080,000.00	1,530,090.34	549,909.66	73.56 %
6450 -- Supp Retirement Contribution	750,000.00	0.00	750,000.00	0.00 %
6550 -- FICA/Medicare	192,500.00	154,146.39	38,353.61	80.08 %
6600 -- Health Insurance Contrib	2,462,000.00	2,036,185.00	425,815.00	82.70 %
6700 -- Unemployment Ins Contribution	5,500.00	5,870.64	-370.64	106.74 %
6900 -- Workers Compensation	600,000.00	545,943.92	54,056.08	90.99 %
Salaries and Employee Benefits	20,298,000.00	14,496,370.28	5,801,629.72	71.42 %

Financial Status

As of: 4/30/2024 (83% 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	4/30/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Services and Supplies				
7030 -- Clothing and Personal	56,000.00	56,514.67	-514.67	100.92 %
7050 -- Communications	115,000.00	114,301.83	698.17	99.39 %
7060 -- Food	4,500.00	8,377.72	-3,877.72	186.17 %
7070 -- Household Supplies	36,000.00	29,378.26	6,621.74	81.61 %
7090 -- Insurance	110,000.00	108,929.00	1,071.00	99.03 %
7120 -- Equipment Maintenance	100,000.00	85,857.89	14,142.11	85.86 %
7200 -- Structure & Ground Maintenance	289,500.00	253,950.03	35,549.97	87.72 %
7205 -- Fire Defense Zone	300,000.00	226,809.63	73,190.37	75.60 %
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	129,000.00	66,837.21	62,162.79	51.81 %
7363 -- Equipment Maintenance	140,000.00	98,060.66	41,939.34	70.04 %
7400 -- Medical, Dental and Lab	114,000.00	92,161.91	21,838.09	80.84 %
7430 -- Memberships	16,000.00	13,000.00	3,000.00	81.25 %
7450 -- Office Expense	30,000.00	18,695.98	11,304.02	62.32 %
7456 -- IT Hardware Purchase < \$5K	10,000.00	10,546.36	-546.36	105.46 %
7460 -- Professional & Special Service	360,000.00	367,111.77	-7,111.77	101.98 %
7507 -- ADP Payroll Fees	10,000.00	9,909.62	90.38	99.10 %
7510 -- Contractual Services	149,000.00	144,453.65	4,546.35	96.95 %
7530 -- Publications & Legal Notices	6,000.00	1,130.00	4,870.00	18.83 %
7540 -- Rents/Leases-Equipment	5,500.00	3,707.01	1,792.99	67.40 %
7546 -- Administrative Expense	220,000.00	199,645.00	20,355.00	90.75 %
7580 -- Rents/Leases-Structure	12,500.00	10,188.03	2,311.97	81.50 %
7630 -- Small Tools & Instruments	11,000.00	1,918.40	9,081.60	17.44 %
7650 -- Special Departmental Expense	40,000.00	103,542.92	-63,542.92	258.86 % 8
7671 -- Special Projects	17,500.00	9,457.82	8,042.18	54.04 %

Financial Status

As of: 4/30/2024 (83% 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	4/30/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
7730 -- Transportation and Travel	65,000.00	39,837.61	25,162.39	61.29 %
7731 -- Gasoline-Oil-Fuel	90,000.00	53,605.87	36,394.13	59.56 %
7732 -- Training	109,000.00	58,449.75	50,550.25	53.62 %
7760 -- Utilities	70,000.00	60,829.86	9,170.14	86.90 %
Services and Supplies	2,658,000.00	2,266,973.70	391,026.30	85.29 %
Other Charges				
7830 -- Interest Expense	104,520.00	104,518.00	2.00	100.00 %
Other Charges	104,520.00	104,518.00	2.00	100.00 %
Capital Assets				
8200 -- Structures&Struct Improvements	590,000.00	178,324.86	411,675.14	30.22 %
8300 -- Equipment	722,000.00	487,025.87	234,974.13	67.46 %
Capital Assets	1,312,000.00	665,350.73	646,649.27	50.71 %
Expenditures	24,372,520.00	17,533,212.71	6,839,307.29	71.94 %
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	1,153,440.00	1,153,409.47	30.53	100.00 %
Other Financing Uses	2,403,440.00	1,153,409.47	1,250,030.53	47.99 %
Other Financing Sources & Uses	-2,403,440.00	-1,153,409.47	1,250,030.53	47.99 %
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 %
Increase to Residual Fund Balance				
9601 -- Residual Fund Balance-Inc/Dec	163,500.00	0.00	163,500.00	0.00 %



Financial Status

As of: 4/30/2024 (83% 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	4/30/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Increase to Residual Fund Balance	163,500.00	0.00	163,500.00	0.00 %
Changes to Fund Balances	61,960.00	0.00	-61,960.00	0.00 %
Montecito Fire Protection Dist	0.00	5,735,613.12	5,735,613.12	--

Financial Status

As of: 4/30/2024 (83% 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	4/30/2024 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	54,289.44	24,289.44	180.96 %
Use of Money and Property	30,000.00	54,289.44	24,289.44	180.96 %
Revenues	30,000.00	54,289.44	24,289.44	180.96 %
Expenditures				
Capital Assets				
8300 -- Equipment	1,170,240.00	68,529.69	1,101,710.31	5.86 %
Capital Assets	1,170,240.00	68,529.69	1,101,710.31	5.86 %
Expenditures	1,170,240.00	68,529.69	1,101,710.31	5.86 %
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	-7,840.25	-7,840.25	--

Financial Status

As of: 4/30/2024 (83% 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	4/30/2024 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	57,466.72	27,466.72	191.56 %
Use of Money and Property	30,000.00	57,466.72	27,466.72	191.56 %
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	750,000.00	0.00	-750,000.00	0.00 % 8
Miscellaneous Revenue	750,000.00	0.00	-750,000.00	0.00 %
Revenues	780,000.00	57,466.72	-722,533.28	7.37 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	500,000.00	18,296.50	481,703.50	3.66 %
Services and Supplies	500,000.00	18,296.50	481,703.50	3.66 %
Capital Assets				
8200 -- Structures&Struct Improvements	529,500.00	266,188.96	263,311.04	50.27 %
Capital Assets	529,500.00	266,188.96	263,311.04	50.27 %
Expenditures	1,029,500.00	284,485.46	745,014.54	27.63 %
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 %

Financial Status

As of: 4/30/2024 (83% 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	4/30/2024 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	-227,018.74	-227,018.74	--
Net Financial Impact	0.00	5,500,754.13	5,500,754.13	--

Revenue Transactions

From 3/1/2024 to 4/30/2024

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 - PT03912	4/19/2024	894	EST 2023SEC 1% Collections 1-1 to 4-15-2024 (3010)	9,138,451.78
JE - 0263729	4/19/2024	894	Sec 1/4% Admin Fee 23/24 per Gov't Code29142(3010)	-55,002.25
Total Property Tax-Current Secured				9,083,449.53
Line Item Account 3011 -- Property Tax-Unitary				
JE - 0263731	4/19/2024	894	Unitary1/4%AdminFee 23/24 perGov't Code29142(3011)	-576.36
Total Property Tax-Unitary				-576.36
Line Item Account 3020 -- Property Tax-Current Unsecd				
JE - 0263730	4/19/2024	894	Unsec1/4% Admin Fee 23/24 per Gov'tCode29142(3020)	-2,043.66
Total Property Tax-Current Unsecd				-2,043.66
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	3/31/2024	894	INTEREST APPORTIONMENT ACCRUAL	91,560.82
AUT - PT03908	4/19/2024	894	G.2 INT on PY Refunds 1% 1-1-23 to 12-31-23 (3380)	-4,324.09
Total Interest Income				87,236.73
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT03915	4/30/2024	894	2023-24 HOE 1% and Bond Appmt- 35% (4220)	26,532.12
Total Homeowners Property Tax Relief				26,532.12
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0176312	3/11/2024	894	SRF Lightning Complex, 8/15-9/1/23	329,491.56
DJE - 0176952	4/2/2024	894	Smith River Complex, 9/24-10/11/23	58,274.95
Total Federal Emergency Assistance				387,766.51
Line Item Account 5105 -- Reimb for District Services				
JE - 0262481	3/22/2024	894	INVOICE# 2024-01 DISPATCH SERVICES	26,916.50
Total Reimb for District Services				26,916.50
Total Montecito Fire Protection Dist				9,609,281.37

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Revenue Transactions

From 3/1/2024 to 4/30/2024

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	3/31/2024	894	INTEREST APPORTIONMENT ACCRUAL	19,679.47
			Total Interest Income	19,679.47
			Total Montecito Fire Cap Outlay Res	19,679.47

Revenue Transactions

From 3/1/2024 to 4/30/2024

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	3/31/2024	894	INTEREST APPORTIONMENT ACCRUAL	20,578.84
			Total Interest Income	20,578.84
			Total Montecito Fire Land & Building	20,578.84

Cost Transactions

From 3/1/2024 to 4/30/2024

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					
03/01/2024	CLM - 0777680	MONTECITO FIREMENS ASSOC	Employee association dues, 2/16/24	0.00	3,900.00
03/01/2024	CLM - 0777680	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 2/16/24	0.00	1,298.00
03/01/2024	EFC - 0038726	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 3/1/24	0.00	220,877.53
03/01/2024	EFC - 0038803	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 3/1/24 (Diff)	0.00	60.00
03/01/2024	MIC - 0193221	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 1/31/24	0.00	50,260.06
03/01/2024	MIC - 0193489	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 2/15/24	0.00	48,796.87
03/01/2024	MIC - 0193490	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 2/29/24	0.00	50,282.70
03/07/2024	EFC - 0038727	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 3/4/24	0.00	1,140.73
03/08/2024	EFC - 0038730	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 3/1/24	0.00	22,654.50
03/08/2024	EFC - 0038730	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 3/1/24	0.00	11,250.00
03/14/2024	EFC - 0038728	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 3/14/24	0.00	6,064.00
03/15/2024	CLM - 0777684	MONTECITO FIREMENS ASSOC	Employee association dues, 3/15/24	0.00	3,900.00
03/15/2024	CLM - 0777684	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 3/15/24	0.00	1,298.00
03/15/2024	EFC - 0038834	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 3/15/24	0.00	220,535.59
03/15/2024	EFC - 0038834	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 3/15/24	0.00	91,195.23
03/19/2024	EFC - 0038731	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 3/15/24	0.00	22,879.50
03/19/2024	EFC - 0038731	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 3/15/24	0.00	14,450.00
03/21/2024	EFC - 0038729	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 3/18/24	0.00	1,629.57
03/22/2024	EFC - 0038839	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 3/22/24 Retro	0.00	55,991.50
03/22/2024	EFC - 0038839	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 3/22/24 Retro	0.00	6,861.85
03/22/2024	EFC - 0038840	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 3/22/24 Retro-Pay	0.00	12,900.00
03/28/2024	EFC - 0038890	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 3/25/24	0.00	1,589.44
03/29/2024	EFC - 0038893	STATE/FEDERAL TAXES & DIRECT	Montecito Fire Payroll Taxes, 3/29/24	0.00	95,932.06

Cost Transactions

From 3/1/2024 to 4/30/2024

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			
04/01/2024	EFC - 0038897	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 4/1/24	0.00	218,144.99
04/01/2024	MIC - 0194258	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 3/15/24	0.00	50,726.66
04/01/2024	MIC - 0194259	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 3/31/24	0.00	52,238.25
04/04/2024	EFC - 0038898	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 4/1/24	0.00	335.87
04/11/2024	EFC - 0039054	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 4/8/24	0.00	1,648.15
04/15/2024	MIC - 0194790	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 4/15/24	0.00	55,614.00
04/16/2024	CLM - 0780290	AFLAC	Employee paid insurance, March 2024	0.00	896.06
04/16/2024	EFC - 0039096	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 4/16/24	0.00	217,173.03
04/16/2024	EFC - 0039096	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 4/16/24	0.00	124,928.36
04/16/2024	JE - 0264801		Payroll check, 4/16/24	0.00	4,213.96
04/18/2024	EFC - 0039055	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 4/15/24	0.00	588.79
04/18/2024	EFC - 0039082	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 4/1/24	0.00	23,387.50
04/18/2024	EFC - 0039082	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 4/1/24	0.00	14,450.00
04/19/2024	EFC - 0039083	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 4/16/24	0.00	23,264.94
04/19/2024	EFC - 0039083	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 4/16/24	0.00	14,450.00
04/25/2024	EFC - 0039097	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 4/22/24	0.00	321.16
04/30/2024	EFC - 0039199	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 4/30/24	0.00	106,104.61
			Total Regular Salaries	0.00	1,854,233.46
Line Item Account 6300 -- Overtime					
03/01/2024	EFC - 0038726	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 3/1/24	0.00	86,758.53
03/15/2024	EFC - 0038834	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 3/15/24	0.00	69,716.73
03/22/2024	EFC - 0038839	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 3/22/24 Retro	0.00	20,610.53

Cost Transactions

From 3/1/2024 to 4/30/2024

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
04/01/2024	EFC - 0038897	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 4/1/24	0.00	84,618.86
04/16/2024	EFC - 0039096	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 4/16/24	0.00	142,205.38
Total Overtime				0.00	403,910.03
Line Item Account 6400 -- Retirement Contribution					
03/01/2024	MIC - 0193221	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 1/31/24	0.00	77,009.27
03/01/2024	MIC - 0193489	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 2/15/24	0.00	74,776.95
03/01/2024	MIC - 0193490	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 2/29/24	0.00	77,030.38
04/01/2024	MIC - 0194258	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 3/15/24	0.00	77,690.72
04/01/2024	MIC - 0194259	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 3/31/24	0.00	79,915.93
04/05/2024	CLM - 0779259	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2024 RBF Contribution, COLA adjustment	0.00	10,305.45
04/15/2024	MIC - 0194790	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 4/15/24	0.00	83,437.62
Total Retirement Contribution				0.00	480,166.32
Line Item Account 6550 -- FICA/Medicare					
03/15/2024	EFC - 0038834	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 3/15/24	0.00	6,743.54
03/22/2024	EFC - 0038839	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 3/22/24 Retro	0.00	1,390.86
03/29/2024	EFC - 0038893	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 3/29/24	0.00	6,960.22
04/16/2024	EFC - 0039096	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 4/16/24	0.00	8,314.62
04/30/2024	EFC - 0039199	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 4/30/24	0.00	7,532.76
Total FICA/Medicare				0.00	30,942.00

Cost Transactions

From 3/1/2024 to 4/30/2024

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 6600 -- Health Insurance Contrib					
03/01/2024	CLM - 0774000	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, March 2024	0.00	112,537.48
03/01/2024	CLM - 0774000	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, March 2024	0.00	81,885.15
03/01/2024	CLM - 0774000	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, March 2024	0.00	360.12
03/01/2024	CLM - 0774000	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, March 2024	0.00	262.03
03/01/2024	CLM - 0774009	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, March 2024	0.00	670.54
04/02/2024	CLM - 0778591	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, April 2024	0.00	629.14
04/03/2024	CLM - 0778836	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, April 2024	0.00	106,573.80
04/03/2024	CLM - 0778836	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, April 2024	0.00	82,333.30
04/03/2024	CLM - 0778836	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, April 2024	0.00	341.04
04/03/2024	CLM - 0778836	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, April 2024	0.00	263.47
04/16/2024	CLM - 0780717	THE STANDARD INSURANCE CO	Dental insurance - active, March 2024	0.00	8,449.50
04/16/2024	CLM - 0780717	THE STANDARD INSURANCE CO	Dental insurance - retirees, March 2024	0.00	6,985.50
04/16/2024	CLM - 0780717	THE STANDARD INSURANCE CO	Vision insurance - active, March 2024	0.00	1,008.06
04/16/2024	CLM - 0780717	THE STANDARD INSURANCE CO	Vision insurance - retirees, March 2024	0.00	917.29
04/16/2024	CLM - 0780726	THE STANDARD INSURANCE CO	Dental insurance - active, April 2024	0.00	8,449.50
04/16/2024	CLM - 0780726	THE STANDARD INSURANCE CO	Dental insurance - retirees, April 2024	0.00	6,985.50
04/16/2024	CLM - 0780726	THE STANDARD INSURANCE CO	Vision insurance - active, April 2024	0.00	1,008.06
04/16/2024	CLM - 0780726	THE STANDARD INSURANCE CO	Vision insurance - retirees, April 2024	0.00	917.29
04/23/2024	CLM - 0781596	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, May 2024	0.00	614.68
Total Health Insurance Contrib				0.00	421,191.45

Cost Transactions

From 3/1/2024 to 4/30/2024

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 6700 -- Unemployment Ins Contribution					
03/29/2024	EFC - 0038893	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 3/29/24	0.00	20.16
04/16/2024	EFC - 0039096	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 4/16/24	0.00	378.39
04/30/2024	EFC - 0039199	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 4/30/24	0.00	86.41
Total Unemployment Ins Contribution				0.00	484.96
Line Item Account 7030 -- Clothing and Personal					
03/04/2024	MIC - 0192418	ADVANCED PPE COMP	PPE cleaning and repair, A Shift/Burn Cadre	0.00	4,335.64
03/04/2024	MIC - 0192418	ADVANCED PPE COMP	PPE cleaning and repair, C Shift	0.00	2,513.40
03/13/2024	CLM - 0775861	ALLSTAR FIRE EQUIPMENT INC	4 Brush helmets, 16 strcture gloves, 12 fire hoods	0.00	3,840.69
03/13/2024	CLM - 0775862	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE: 4 wildland packs, 4 structure boots, 4 bags	0.00	4,262.59
03/26/2024	MIC - 0193404	ALLSTAR FIRE EQUIPMENT INC	PPE: Fire helmets (4)	0.00	1,692.60
03/26/2024	MIC - 0193404	ALLSTAR FIRE EQUIPMENT INC	PPE: Rescue gloves (20)	0.00	949.15
03/29/2024	CLM - 0778211	ON DUTY UNIFORMS INC	PPE: Cargo pants for new hires (8)	0.00	2,241.11
04/03/2024	CLM - 0778860	LINEGEAR FIRE & RESCUE EQUIPMENT	4 Crew Boss Elite Pants: Briner, Atchison, Walberg	0.00	1,655.04
04/25/2024	CLM - 0781807	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE: Wildland Crew Boss pants (8)	0.00	2,206.72
Total Clothing and Personal				0.00	23,696.94
Line Item Account 7050 -- Communications					
03/01/2024	CLM - 0774037	IMPULSE INTERNET SERVICES	Phone services, 3/25-4/24/24	0.00	1,697.14
03/06/2024	MIC - 0192482	FRONTIER	209/097-2953.0	0.00	624.70
03/06/2024	MIC - 0192482	FRONTIER	209/111-1529.0	0.00	131.31
03/06/2024	MIC - 0192482	FRONTIER	805-565-9618	0.00	92.20
03/06/2024	MIC - 0192482	FRONTIER	805-969-0318	0.00	96.25
03/06/2024	MIC - 0192482	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23
03/06/2024	MIC - 0192482	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
03/06/2024	MIC - 0192482	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23

Cost Transactions

From 3/1/2024 to 4/30/2024

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
03/06/2024	MIC - 0192482	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
03/06/2024	MIC - 0192482	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
03/06/2024	MIC - 0192482	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
03/13/2024	CLM - 0775929	SATCOM GLOBAL INC	Satellite phone charges	0.00	172.62
03/13/2024	MIC - 0192832	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: March 2024	0.00	1,820.02
03/13/2024	MIC - 0192832	COX COMMUNICATIONS - BUSINESS	Internet Station 92: March 2024	0.00	467.53
03/22/2024	MIC - 0192902	TOWERSTREAM CORPORATION	Redundant internet Station 91: April 2024	0.00	88.25
03/22/2024	MIC - 0192902	TOWERSTREAM CORPORATION	Redundant internet Station 92: April 2024	0.00	88.25
03/26/2024	CLM - 0777804	VERIZON WIRELESS	Wireless service, 2/14-3/13/24	0.00	2,030.30
03/29/2024	CLM - 0778325	COMMLINE INC	L3 Harris XL-200 portable radios programming	0.00	3,500.00
04/01/2024	CLM - 0777939	IMPULSE INTERNET SERVICES	Phone services, 4/25-5/24/24	0.00	1,697.14
04/04/2024	MIC - 0193799	FRONTIER	209/097-2953.0	0.00	624.70
04/04/2024	MIC - 0193799	FRONTIER	209/111-1529.0	0.00	131.31
04/04/2024	MIC - 0193799	FRONTIER	805-565-9618	0.00	92.20
04/04/2024	MIC - 0193799	FRONTIER	805-969-0318	0.00	96.25
04/04/2024	MIC - 0193799	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23
04/04/2024	MIC - 0193799	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
04/04/2024	MIC - 0193799	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23
04/04/2024	MIC - 0193799	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
04/04/2024	MIC - 0193799	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
04/04/2024	MIC - 0193799	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
04/08/2024	MIC - 0193913	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: April 2024	0.00	1,820.02
04/08/2024	MIC - 0193913	COX COMMUNICATIONS - BUSINESS	Internet Station 92: April 2024	0.00	467.53
04/15/2024	CLM - 0780323	SATCOM GLOBAL INC	Satellite phone charges	0.00	170.32
04/18/2024	CLM - 0780305	LINEGEAR FIRE & RESCUE EQUIPMENT	Waist belt radio holders (45)	0.00	3,394.13
04/29/2024	CLM - 0782274	IMPULSE INTERNET SERVICES	Phone services, 5/25/24-6/24/25	0.00	1,691.21
04/30/2024	CLM - 0782602	VERIZON WIRELESS	Wireless service, 3/14-4/13/24	0.00	2,029.45
Total Communications				0.00	23,671.47

Cost Transactions

From 3/1/2024 to 4/30/2024

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
Line Item Account 7060 -- Food					
03/07/2024	CLM - 0774940	ANTHONY HUDLEY	A. Hudley Reimb: Crew lunch, Ashley house training	0.00	201.65
03/20/2024	CLM - 0775217	GARET BLAKE	G. Blake Reimb: Water and gatorade	0.00	196.31
			Total Food	0.00	397.96
Line Item Account 7070 -- Household Supplies					
03/04/2024	CLM - 0774406	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	394.75
03/04/2024	MIC - 0192456	MISSION LINEN SUPPLY	Shop towels, Sta. 91	0.00	383.60
03/04/2024	MIC - 0192456	MISSION LINEN SUPPLY	Shop towels, Sta. 92	0.00	322.78
03/14/2024	MIC - 0192892	Montecito Village Hardware	Caution tape	0.00	23.68
03/14/2024	MIC - 0192892	Montecito Village Hardware	Padlock for storage unit	0.00	32.31
03/14/2024	MIC - 0192892	Montecito Village Hardware	Paint for hose couplings	0.00	11.84
03/15/2024	MIC - 0192971	MARBORG INDUSTRIES	Neighborhood chipping: El Bosque	0.00	13.50
03/15/2024	MIC - 0192971	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	571.27
03/15/2024	MIC - 0192971	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	247.12
03/18/2024	JE - 0263601		Dyson vacuum cleaners (3)	0.00	1,616.22
03/18/2024	JE - 0263601		Household supplies	0.00	900.70
03/19/2024	CLM - 0776709	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	438.57
04/01/2024	CLM - 0778464	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	237.90
04/08/2024	MIC - 0193943	MISSION LINEN SUPPLY	Shop towels, Sta. 91	0.00	383.60
04/08/2024	MIC - 0193943	MISSION LINEN SUPPLY	Shop towels, Sta. 92	0.00	337.42
04/15/2024	CLM - 0779847	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	571.27
04/15/2024	CLM - 0780347	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	440.62
			Total Household Supplies	0.00	6,927.15
Line Item Account 7120 -- Equipment Maintenance					
03/18/2024	JE - 0263601		Holiday lights for Station 91	0.00	299.93
03/29/2024	CLM - 0778214	Compressed Air Specialties Inc	Annual SCBA flow testing (56 SCBA+Mask)	0.00	5,146.75
04/16/2024	CLM - 0780091	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	1,297.66
04/18/2024	MIC - 0194369	AG ENT	Annual backflow testing, Station 92	0.00	340.00

Cost Transactions

From 3/1/2024 to 4/30/2024

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
04/18/2024	MIC - 0194369	AG ENT	Annual backflow testing/repair, Station 91	0.00	976.34
04/22/2024	CLM - 0780970	QUINN CO	Generator warranty service, Station 91	0.00	5,899.50
04/24/2024	CLM - 0781812	JOY EQUIPMENT PROTECTION INC	New E92: 15lb CO2 extinguisher	0.00	300.00
Total Equipment Maintenance				0.00	14,260.18

Line Item Account 7200 -- Structure & Ground Maintenance

03/07/2024	MIC - 0192580	ENVIROSCAPING INC	Landscape maintenance, Sta. 91 February 2024	0.00	1,014.00
03/07/2024	MIC - 0192580	ENVIROSCAPING INC	Landscape maintenance, Sta. 92 February 2024	0.00	316.00
03/18/2024	JE - 0263601		PODS Portable storage unit, Sta 91	0.00	313.42
03/19/2024	MIC - 0193065	Rayne Water Conditioning Santa Barbara	Soft water service - Sta. 1, semi-annual	0.00	1,276.80
03/19/2024	MIC - 0193065	Rayne Water Conditioning Santa Barbara	Soft water service - Sta. 2, semi-annual	0.00	541.64
03/26/2024	CLM - 0777649	RUGGIERO PLUMBING	Sta 91, bathroom plumbing emergency repair	0.00	1,250.00
04/01/2024	CLM - 0778426	PUEBLO CONSTRUCTION INC	Partial roof replacement, 1257 EVR	0.00	16,393.13
04/01/2024	CLM - 0778426	PUEBLO CONSTRUCTION INC	Partial roof replacement, 1257 EVR retention amt	0.00	-819.66
04/16/2024	CLM - 0780102	EASTMAN CO	Station 92, service call for alarm system	0.00	75.00
04/17/2024	MIC - 0194141	ENVIROSCAPING INC	Landscape dump fee, 3/12/24	0.00	96.03
04/17/2024	MIC - 0194141	ENVIROSCAPING INC	Landscape maintenance, Sta. 91 March 2024	0.00	1,014.00
04/17/2024	MIC - 0194141	ENVIROSCAPING INC	Landscape maintenance, Sta. 92 March 2024	0.00	316.00
04/22/2024	CLM - 0780908	Consolidated Overhead Door	Engine bay rollup door spring repair, Station 92	0.00	1,160.38
04/25/2024	CLM - 0781933	FENCE FACTORY - GOLETA	Rental properties' security fencing	0.00	22,279.00
Total Structure & Ground Maintenance				0.00	45,225.74

Line Item Account 7205 -- Fire Defense Zone

03/06/2024	CLM - 0774936	MARBORG INDUSTRIES	Neighborhood chipping: El Bosque	0.00	100.00
03/12/2024	CLM - 0775891	AGRI-CHIP	Neighborhood chipping: El Bosque	0.00	40.00
03/12/2024	MIC - 0192756	AGRI-CHIP	Neighborhood chipping: El Bosque	0.00	80.00
03/12/2024	MIC - 0192759	AGRI-CHIP	Neighborhood chipping: El Bosque	0.00	240.00
03/13/2024	CLM - 0775968	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Bella Vista, 3/9-3/10/24	0.00	3,600.00

Cost Transactions

From 3/1/2024 to 4/30/2024

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
03/15/2024	CLM - 0776386	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Bella Vista, 3/12/24	0.00	1,800.00
03/19/2024	CLM - 0776675	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Bella Vista, 3/14/24	0.00	1,800.00
03/26/2024	MIC - 0193356	AGRI-CHIP	Neighborhood chipping: Lower Romero	0.00	415.00
03/28/2024	MIC - 0193512	AGRI-CHIP	Defensible space: Glen Oaks Dr	0.00	300.00
03/28/2024	MIC - 0193512	AGRI-CHIP	Neighborhood chipping: Lower Romero	0.00	40.00
03/29/2024	CLM - 0778190	MARBORG INDUSTRIES	Neighborhood chipping: El Bosque	0.00	852.80
04/01/2024	MIC - 0193620	AGRI-CHIP	Defensible space: Glen Oaks Dr	0.00	150.00
04/01/2024	MIC - 0193620	AGRI-CHIP	Neighborhood chipping: Lower Romero	0.00	40.00
04/03/2024	MIC - 0193739	AGRI-CHIP	Neighborhood chipping: Upper Romero	0.00	160.00
04/04/2024	CLM - 0779060	NATURAL CONCEPT TREE CARE	Dead tree removal: Barker Pass	0.00	4,300.00
04/04/2024	CLM - 0779106	MCPHERSON TREE CARE	Dead tree removal: Orchard Ave	0.00	2,500.00
04/11/2024	MIC - 0194053	AGRI-CHIP	Neighborhood chipping: Upper Romero	0.00	150.00
04/15/2024	CLM - 0780348	FIRESAFE SOLUTIONS	Roadside weed abatement: District roadsides	0.00	8,050.00
04/16/2024	MIC - 0194183	MARBORG INDUSTRIES	Neighborhood chipping: Upper Romero	0.00	54.00
04/16/2024	MIC - 0194241	AGRI-CHIP	Neighborhood chipping: Upper Romero	0.00	80.00
04/18/2024	MIC - 0194360	AGRI-CHIP	Neighborhood chipping: Hot Springs	0.00	160.00
04/18/2024	MIC - 0194373	MARBORG INDUSTRIES	Neighborhood chipping: Lower Romero	0.00	2,431.97
04/18/2024	MIC - 0194373	MARBORG INDUSTRIES	Neighborhood chipping: Upper Romero	0.00	413.00
04/22/2024	CLM - 0780761	RUBEN RAMIREZ	Defensible space: Glen Oaks	0.00	6,800.00
04/23/2024	CLM - 0781169	MARBORG INDUSTRIES	Neighborhood chipping: Upper Romero	0.00	438.72
04/24/2024	MIC - 0194594	MARBORG INDUSTRIES	Neighborhood chipping: Upper Romero	0.00	997.44
04/24/2024	MIC - 0194594	MARBORG INDUSTRIES	Roadside weed abatement: Gibraltar, West Mtn Dr	0.00	102.00
04/25/2024	CLM - 0781815	FIRESAFE SOLUTIONS	Roadside weed abatement: West/East Mtn,Bella Vista	0.00	5,750.00
04/25/2024	MIC - 0194677	AGRI-CHIP	Neighborhood chipping: Hot Springs	0.00	80.00
04/30/2024	CLM - 0782599	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Fuel treatment network: Bella Vista	0.00	227.08
Total Fire Defense Zone				0.00	42,152.01

Cost Transactions

From 3/1/2024 to 4/30/2024

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 7348 -- Instruments & Equip. < \$5000					
03/27/2024	CLM - 0777278	HI-TECH EMERGENCY VEHICLE SERVICE INC	New E92: Center caps	0.00	91.90
03/27/2024	CLM - 0777282	McMaster-Carr Supply Co	New E92: Mounting hardware	0.00	102.75
03/28/2024	MIC - 0193174	L N CURTIS & SONS	New E92 equipment: Hardware mounts	0.00	514.80
03/28/2024	MIC - 0193233	SOUTH COAST EMERGENCY VEHICLE SERVICE	New E92, Special SS screws & UHMVV wear strip	0.00	268.20
04/01/2024	CLM - 0778401	McMaster-Carr Supply Co	New E92 equipment: Anchor straps and buckles	0.00	274.61
04/04/2024	CLM - 0779102	SOUTH COAST EMERGENCY VEHICLE SERVICE	New E92 equipment: UHMW plastic w/ adhesive backng	0.00	506.40
04/08/2024	MIC - 0193914	McMaster-Carr Supply Co	New E92 equipment: Mounting hardware	0.00	63.54
04/08/2024	MIC - 0193914	McMaster-Carr Supply Co	New E92: Air fitting adaptor	0.00	29.03
04/15/2024	CLM - 0780121	McMaster-Carr Supply Co	New E92: Hardware	0.00	41.19
04/25/2024	CLM - 0781934	L N CURTIS & SONS	New E92: Hand tools and mounts	0.00	370.09
04/25/2024	CLM - 0782004	BAUER COMPRESSORS	New E92: Rapid intervention crew rescue air pack	0.00	5,656.88
Total Instruments & Equip. < \$5000				0.00	7,919.39
Line Item Account 7363 -- Equipment Maintenance					
03/11/2024	MIC - 0192627	VELOCITY TRUCK CENTER VENTURA COUNTY	Returned hose clamps	0.00	-5.33
03/11/2024	MIC - 0192627	VELOCITY TRUCK CENTER VENTURA COUNTY	USAR91: O rings for transfer pump	0.00	23.02
03/14/2024	MIC - 0192889	KIMBALL MIDWEST CORP	Shop supplies: Battery cables	0.00	182.64
03/14/2024	MIC - 0192889	KIMBALL MIDWEST CORP	Shop supplies: Hardware, nuts, bolts	0.00	728.51
03/15/2024	CLM - 0776321	VELOCITY TRUCK CENTER VENTURA COUNTY	USAR91: Orings for transfer pump	0.00	123.86
03/18/2024	JE - 0263601		Mechanic shop supplies	0.00	713.05
03/18/2024	JE - 0263601		Repair shop: U93 door trim, BC93 thermostat/sensor	0.00	310.65
03/18/2024	JE - 0263601		Vehicle parts for D91, BC93 and E191 repairs	0.00	185.33
03/19/2024	MIC - 0193054	VILLAGE AUTOMOTIVE REPAIR	COMM91: Smog test	0.00	83.25
03/19/2024	MIC - 0193054	VILLAGE AUTOMOTIVE REPAIR	D91: Complete maintenance service	0.00	251.78
03/26/2024	CLM - 0777837	JEFFS AUTO BODY AND PAINT	E691: Repaint driver's door	0.00	1,114.68

Cost Transactions

From 3/1/2024 to 4/30/2024

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
03/27/2024	MIC - 0193471	LARRY'S 8-DAY AUTO PARTS	New E92: 4 guage battery cable and terminals	0.00	741.89
03/28/2024	MIC - 0193233	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Brake chambers, o-rings for Foam Pro	0.00	991.17
03/28/2024	MIC - 0193233	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Foam Pro dipsticks and o-rings	0.00	44.66
03/29/2024	CLM - 0778233	HUGO'S AUTO DETAILING	Car wash service, March 2024	0.00	200.00
03/29/2024	CLM - 0778326	KIMBALL MIDWEST CORP	New E92: Mounting hardware	0.00	487.61
03/31/2024	AUT - SUTAXJE		SUTAX JE - March 2024	0.00	0.64
04/08/2024	MIC - 0193930	KIMBALL MIDWEST CORP	Credit for wrong bolts	0.00	-47.96
04/08/2024	MIC - 0193930	KIMBALL MIDWEST CORP	Shop supplies: Hardware	0.00	64.18
04/11/2024	MIC - 0194065	McCormix Corporation	E91, E92: Oil supplies	0.00	633.84
04/15/2024	CLM - 0779881	HI-TECH EMERGENCY VEHICLE SERVICE INC	E91: Scene light	0.00	874.55
04/16/2024	CLM - 0780122	EAST BAY TIRE COMPANY	E91, E191: Tires (4)	0.00	4,025.64
04/22/2024	CLM - 0780865	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Electrical repair	0.00	1,832.93
04/22/2024	CLM - 0780964	KIMBALL MIDWEST CORP	New E92: Air brake fittings	0.00	218.12
04/23/2024	CLM - 0781240	VILLAGE AUTOMOTIVE REPAIR	BC93: Service and tire balance	0.00	365.43
04/23/2024	MIC - 0194450	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Discharge handle	0.00	287.82
04/23/2024	MIC - 0194450	SOUTH COAST EMERGENCY VEHICLE SERVICE	NE92: Towing and 2 new sunvisors	0.00	1,141.23
04/30/2024	AUT - SUTAXJE		SUTAX JE - April 2024	0.00	71.62
Total Equipment Maintenance				0.00	15,644.81

Line Item Account 7400 -- Medical, Dental and Lab

03/04/2024	MIC - 0192459	Life Assist Inc	Patient medical supplies	0.00	358.60
03/06/2024	CLM - 0774913	Life Assist Inc	Patient medical supplies	0.00	58.94
03/08/2024	CLM - 0775075	Life Assist Inc	Patient medical supplies	0.00	1,059.07
03/14/2024	MIC - 0192872	Life Assist Inc	Patient medical supplies	0.00	2,567.90
03/15/2024	CLM - 0776196	AIRGAS WEST	Oxygen refills	0.00	268.17
03/27/2024	MIC - 0193208	Life Assist Inc	Patient medical supplies	0.00	2,902.90

Cost Transactions

From 3/1/2024 to 4/30/2024

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
03/31/2024	AUT - SUTAXJE		SUTAX JE - March 2024	0.00	2.00
04/01/2024	CLM - 0778427	BOUND TREE MEDICAL	Patient medical supplies	0.00	510.52
04/03/2024	MIC - 0193744	Life Assist Inc	Patient medical supplies	0.00	1,875.71
04/08/2024	MIC - 0193924	TELEFLEX LLC	Patient medical supplies	0.00	2,437.73
04/16/2024	MIC - 0194120	Life Assist Inc	Patient medical supplies	0.00	1,457.90
04/18/2024	CLM - 0780292	Life Assist Inc	Patient medical supplies	0.00	1,014.64
04/22/2024	CLM - 0780845	Life Assist Inc	Patient medical supplies	0.00	82.36
04/25/2024	CLM - 0781936	AIRGAS WEST	Oxygen refill	0.00	86.61
04/26/2024	CLM - 0782282	Life Assist Inc	Patient medical supplies	0.00	231.20
Total Medical, Dental and Lab				0.00	14,914.25
Line Item Account 7450 -- Office Expense					
03/15/2024	CLM - 0776333	THE UPS STORE	Stamps, shipping charges, February 2024	0.00	47.46
03/18/2024	JE - 0263601		Office supplies	0.00	187.25
04/23/2024	WC - 0015207		CANCEL WARRANT	0.00	-47.46
04/26/2024	CLM - 0782276	STAPLES BUSINESS CREDIT	Office supplies	0.00	1,188.12
04/30/2024	CLM - 0782605	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	125.36
Total Office Expense				0.00	1,500.73
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
03/26/2024	CLM - 0777804	VERIZON WIRELESS	iPad for Hudley; cell phones for Hudley/Neels	0.00	2,217.14
Total IT Hardware Purchase < \$5K				0.00	2,217.14
Line Item Account 7460 -- Professional & Special Service					
03/04/2024	CLM - 0774370	SINTRA GROUP	Background investigations for new hires (4)	0.00	7,198.40
03/04/2024	CLM - 0774466	ZWORLD GIS	Mapping services, February 2024	0.00	1,700.00
03/04/2024	CLM - 0774470	US BANK	POB Series 2021 - Trustee administration fees	0.00	2,625.00
03/06/2024	CLM - 0774825	SEVILLA PHOTOGRAPHY	Photography services	0.00	125.00
03/06/2024	CLM - 0774841	SANSUM CLINIC OCCUPATIONAL MEDICINE	New hire physicals (2)	0.00	2,751.00
03/06/2024	CLM - 0774910	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (6)	0.00	2,350.00

Cost Transactions

From 3/1/2024 to 4/30/2024

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
03/08/2024	CLM - 0775249	PRICE POSTEL & PARMA	Legal services, February 2024	0.00	2,756.00
03/14/2024	CLM - 0776128	DEPARTMENT OF JUSTICE ACCOUNTING SERVICES	LiveScan fingerprint screening (3)	0.00	177.00
03/19/2024	MIC - 0193055	SANSUM CLINIC OCCUPATIONAL MEDICINE	Pre-employment physical, (1)	0.00	1,393.00
03/19/2024	MIC - 0193055	SANSUM CLINIC OCCUPATIONAL MEDICINE	Pre-employment, Medical Review Officer	0.00	58.00
03/22/2024	CLM - 0777094	LATITUDE 34 TECHNOLOGIES INC	IT support, April 2024	0.00	5,100.00
03/26/2024	CLM - 0777811	LIEBERT CASSIDY WHITMORE	Labor attorney fees, February 2024	0.00	1,288.50
03/26/2024	MIC - 0193480	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. Projects, February 2024	0.00	2,047.50
03/26/2024	MIC - 0193480	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, February 2024	0.00	35.00
03/26/2024	MIC - 0193480	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, 2/5-2/28/24	0.00	1,890.00
03/26/2024	MIC - 0193480	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate, February 2024	0.00	140.00
04/08/2024	CLM - 0779439	RESOLUTE ASSOCIATES LLC	Vegetation treatment program: Biological surveys	0.00	4,995.55
04/12/2024	CLM - 0779880	ZWORLD GIS	Mapping services, March 2024	0.00	1,700.00
04/15/2024	CLM - 0780078	PRICE POSTEL & PARMA	Legal services, April 2024	0.00	1,833.00
04/18/2024	CLM - 0780573	CAPITOL PUBLIC FINANCE GROUP LLC	Financial policies update and Board mtg attendance	0.00	3,977.50
04/22/2024	MIC - 0194453	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. Projects, March 2024	0.00	1,855.00
04/22/2024	MIC - 0194453	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, March 2024	0.00	280.00
04/22/2024	MIC - 0194453	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, 3/4-3/28/24	0.00	2,065.00
04/22/2024	MIC - 0194453	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate, March 2024	0.00	105.00
04/25/2024	CLM - 0781967	LATITUDE 34 TECHNOLOGIES INC	IT support, May 2024	0.00	5,100.00
04/26/2024	CLM - 0782279	LEXIPOL LLC	Policy manual update subscription	0.00	9,937.00
Total Professional & Special Service				0.00	63,482.45

Cost Transactions

From 3/1/2024 to 4/30/2024

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 7507 -- ADP Payroll Fees					
03/08/2024	EFC - 0038614	ADP INC	ADP Payroll service, February 2024	0.00	1,657.71
04/05/2024	EFC - 0038888	ADP INC	ADP Payroll service, March 2024	0.00	1,095.77
Total ADP Payroll Fees				0.00	2,753.48
Line Item Account 7510 -- Contractual Services					
03/15/2024	MIC - 0192837	CIVOS INC	CIVOS Prevention program changes	0.00	2,250.00
03/15/2024	MIC - 0192837	CIVOS INC	CIVOS support/hosting fee, Dec 2023-Feb 2024	0.00	3,000.00
03/15/2024	MIC - 0192837	CIVOS INC	CIVOS support/hosting fee, March 2024	0.00	1,000.00
03/18/2024	JE - 0263601		Evernote annual fee, Div91	0.00	169.99
03/18/2024	JE - 0263601		SimUShare fire simulation program, annual fee	0.00	224.85
03/18/2024	JE - 0263601		Zoom, fax, Mailchimp, other - monthly fees	0.00	320.32
03/22/2024	CLM - 0777094	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	14.70
03/22/2024	CLM - 0777094	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
03/22/2024	CLM - 0777094	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	42.00
03/22/2024	CLM - 0777094	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
03/22/2024	CLM - 0777094	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
03/22/2024	CLM - 0777094	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
03/26/2024	CLM - 0777800	LATITUDE 34 TECHNOLOGIES INC	Acrobat Pro subscription, A. Briner	0.00	191.92
03/26/2024	CLM - 0777814	AMERAVANT	Website hosting fee, March 2024	0.00	89.00
04/25/2024	CLM - 0781967	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	14.70
04/25/2024	CLM - 0781967	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
04/25/2024	CLM - 0781967	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	42.00
04/25/2024	CLM - 0781967	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
04/25/2024	CLM - 0781967	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
04/25/2024	CLM - 0781967	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
04/25/2024	CLM - 0782142	IMAGE TREND INC	Annual fee	0.00	703.44
Total Contractual Services				0.00	11,393.92

Cost Transactions

From 3/1/2024 to 4/30/2024

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
Line Item Account 7540 -- Rents/Leases-Equipment					
03/19/2024	CLM - 0776703	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, March 2024	0.00	179.44
04/19/2024	CLM - 0780221	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, April April 2024	0.00	179.44
Total Rents/Leases-Equipment				0.00	358.88
Line Item Account 7546 -- Administrative Expense					
04/19/2024	JE - 0263438		SB2557 Property Tax Admin Fee 2023/24 (7546)	0.00	199,645.00
Total Administrative Expense				0.00	199,645.00
Line Item Account 7580 -- Rents/Leases-Structure					
03/29/2024	CLM - 0778329	Community Radio Inc	Gibraltar space rental qtrly, April-June 2024	0.00	2,584.56
Total Rents/Leases-Structure				0.00	2,584.56
Line Item Account 7630 -- Small Tools & Instruments					
03/15/2024	CLM - 0776335	BAUER COMPRESSORS	Electronic ID tags for SCBA (4)	0.00	186.02
Total Small Tools & Instruments				0.00	186.02
Line Item Account 7650 -- Special Departmental Expense					
03/05/2024	MIC - 0192489	COUNTY OF SANTA BARBARA EHS CUPA	Annual haz waste permit, Sta 91	0.00	942.00
03/05/2024	MIC - 0192489	COUNTY OF SANTA BARBARA EHS CUPA	Annual haz waste permit, Sta 92	0.00	802.00
03/06/2024	CLM - 0774812	AROSHA INC	MFD mugs (100) 50% payment	0.00	537.76
03/14/2024	CLM - 0776132	AIR POLLUTION CONTROL DISTRICT	Small Annual Emission Fee, Sta. 1 & 2 generators	0.00	1,072.96
03/18/2024	CLM - 0776534	US BANK CORPORATE PAYMENT SYSTEM	CalCard full payment for 12/24/23 statement	0.00	12,365.01
03/18/2024	JE - 0263601		Reverse CalCard - full payment for 12/22/23 stmt	0.00	-12,365.01
03/18/2024	JE - 0263601		Sympathy flowers for J. Reed	0.00	128.73
03/22/2024	CLM - 0777044	AROSHA INC	MFD mugs (100) Final payment	0.00	546.31
04/18/2024	CLM - 0781196	US BANK CORPORATE PAYMENT SYSTEM	CalCard full payment for 1/22/24 statement	0.00	23,118.07
04/18/2024	CLM - 0781215	US BANK CORPORATE PAYMENT	CalCard full payment for 2/22/24 statement	0.00	54,121.26

Cost Transactions

From 3/1/2024 to 4/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
SYSTEM					
Total Special Departmental Expense				0.00	81,269.09
Line Item Account 7730 -- Transportation and Travel					
03/18/2024	JE - 0263601		Business mtg: D. Neels + G. Hart re: EMS	0.00	49.19
03/18/2024	JE - 0263601		Business mtg: D. Neels + SBC PIO re: coordination	0.00	35.25
03/18/2024	JE - 0263601		Business mtg: D. Neels + Sup D. Williams, monthly	0.00	43.88
03/18/2024	JE - 0263601		Business mtg: Div91 at dispatch center visits	0.00	207.00
03/18/2024	JE - 0263601		Business mtg: Oral interviews cadre lunch (8 days)	0.00	982.05
03/18/2024	JE - 0263601		Business mtg: PM assessment cadre (7 days)	0.00	793.60
03/18/2024	JE - 0263601		D. Neels: Fire Stats training hotel (Anaheim)	0.00	441.69
03/18/2024	JE - 0263601		J. Moran: Trip to repair shop for USAR91	0.00	135.82
03/18/2024	JE - 0263601		SB County Fire Chiefs Retreat 2024 - Event deposit	0.00	1,660.50
03/18/2024	TRC - 0061994	ARACELI GIL NAHAS	A. Nahas Reimb: LCW Annual Conference	0.00	339.21
04/18/2024	CLM - 0781103	EAN SERVICES LLC	Rental car: Moran, trip to drop off P95 at shop	0.00	76.45
04/18/2024	CLM - 0781103	EAN SERVICES LLC	Rental car: Moran, trip to pick up E691 at shop	0.00	42.07
04/24/2024	TRC - 0062488	DAVID NEELS	D. Neels: Transport legislation meeting (Sac)	0.00	15.00
Total Transportation and Travel				0.00	4,821.71
Line Item Account 7731 -- Gasoline-Oil-Fuel					
03/04/2024	CLM - 0774381	McCormix Corporation	Diesel fuel, 2/29/24	0.00	2,645.79
03/08/2024	CLM - 0775047	FUEL SMART	Gasoline charges, February 2024	0.00	355.35
03/18/2024	JE - 0263601		Fuel	0.00	2,570.59
04/01/2024	CLM - 0778399	FUEL SMART	Gasoline charges, March 2024	0.00	480.39
04/11/2024	MIC - 0194065	McCormix Corporation	Diesel fuel, 4/1/24	0.00	3,183.86
Total Gasoline-Oil-Fuel				0.00	9,235.98
Line Item Account 7732 -- Training					
03/06/2024	CLM - 0774364	ON THE WAVE PRODUCTIONS LLC	Structure Fire Training videos	0.00	11,450.00
03/07/2024	TRC - 0061840	NIC ELMQUIST	N. Elmquist Reimb: IMT Selections	0.00	146.00
03/07/2024	TRC - 0061863	ANTHONY HUDLEY	A. Hudley Reimb: LCW Conference, Lyft ride	0.00	45.75

Cost Transactions

From 3/1/2024 to 4/30/2024

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
03/14/2024	TRC - 0061949	STEPHEN COCHRAN	S. Cochran Reimb: Company Officer 2C	0.00	216.00
03/18/2024	JE - 0263601		Admin fee to host CPR class for staff	0.00	75.00
03/19/2024	CLM - 0775927	ANDREW RUPP	A. Rupp Reimb: Paramedic recertification	0.00	250.00
03/19/2024	CLM - 0776673	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: 1 employee	0.00	37.00
03/20/2024	CLM - 0776345	ERIC KLEWOWICZ	E. Klemowicz Reimb: Paramedic License	0.00	250.00
03/25/2024	TRC - 0062054	JARED GAMM	J. Gamm Reimb: Driver Operator 1B	0.00	325.34
03/26/2024	TRC - 0062126	PATRICK RUIZ	P. Ruiz Reimb: Company Officer 2B	0.00	1,227.74
03/27/2024	CLM - 0777297	ON THE WAVE PRODUCTIONS LLC	Structure Fire training videos (pmt re-issued)	0.00	11,450.00
03/27/2024	WC - 0015146		CANCEL WARRANT	0.00	-11,450.00
04/01/2024	TRC - 0062056	BRANDON BENNEWATE	B. Bennewate Reimb: Fire Inspector 1A	0.00	1,191.27
04/08/2024	CLM - 0779469	HAYWARD LUMBER COMPANY SB	Academy safety glasses	0.00	31.52
04/25/2024	TRC - 0062514	BRANDON BENNEWATE	B. Bennewate Reimb: Fire Inspector 1B	0.00	962.13
04/25/2024	TRC - 0062531	WILLIAM WRENN	W. Wrenn Reimb: Esperanza Staff Ride	0.00	314.80
04/25/2024	TRC - 0062532	BRANDON BENNEWATE	B. Bennewate Reimb: Fire Inspector 1C	0.00	1,020.13
04/25/2024	TRC - 0062533	BRANDON BENNEWATE	B. Bennewate Reimb: Fire Inspector 1D	0.00	685.42
04/25/2024	TRC - 0062536	BRANDON BENNEWATE	B. Bennewate Reimb: 2024 CIMT Training Workshop	0.00	665.96
04/25/2024	TRC - 0062537	JORDAN ZEITSOFF	J. Zeitsoff Reimb: Esperanza Staff Ride	0.00	314.80
04/25/2024	TRC - 0062538	LUCAS GRANT	L. Grant Reimb: Esperanza Staff Ride	0.00	314.80
04/25/2024	TRC - 0062539	LUCAS GRANT	L. Grant Reimb: S-244/S-245	0.00	627.69
04/30/2024	TRC - 0062584	NIC ELMQUIST	N. Elmquist Reimb: IMT Meeting	0.00	311.00
04/30/2024	TRC - 0062585	NIC ELMQUIST	N. Elmquist Reimb: L950 AH Incident Commander	0.00	584.24
Total Training				0.00	21,046.59

Line Item Account 7760 -- Utilities

03/12/2024	MIC - 0192822	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	319.37
03/12/2024	MIC - 0192822	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	365.41
03/14/2024	MIC - 0192862	THE GAS COMPANY	Gas service, Sta. 1 - 03/04/24	0.00	240.16
03/14/2024	MIC - 0192862	THE GAS COMPANY	Gas service, Sta. 2 - 03/05/24	0.00	254.23
03/22/2024	CLM - 0777100	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	3,038.86

Cost Transactions

From 3/1/2024 to 4/30/2024

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
04/08/2024	MIC - 0193912	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	319.37
04/08/2024	MIC - 0193912	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	376.92
04/11/2024	MIC - 0194076	THE GAS COMPANY	Gas service, Sta. 91 - 04/02/24	0.00	161.54
04/11/2024	MIC - 0194076	THE GAS COMPANY	Gas service, Sta. 92 - 04/03/24	0.00	169.51
04/22/2024	CLM - 0780906	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	3,091.13
Total Utilities				0.00	8,336.50
Line Item Account 8200 -- Structures&Struct Improvements					
03/04/2024	CLM - 0774371	PUEBLO CONSTRUCTION INC	Station 91 Loft proj, contractor WIP thru 2/7/24	0.00	80,004.31
03/04/2024	CLM - 0774371	PUEBLO CONSTRUCTION INC	Station 91 Loft proj, retention amount 2/7/24	0.00	-4,000.22
03/28/2024	CLM - 0778107	PACIFIC ARC INC ARCHITECTS	Station 92 Carport/Gate project, 11/2/23-3/15/24	0.00	1,435.00
04/24/2024	CLM - 0781352	PUEBLO CONSTRUCTION INC	Station 91 Loft proj, contractor WIP thru 4/12/24	0.00	93,374.50
04/24/2024	CLM - 0781352	PUEBLO CONSTRUCTION INC	Station 91 Loft proj, retention amount 4/12/24	0.00	-4,668.73
Total Structures&Struct Improvements				0.00	166,144.86
Line Item Account 8300 -- Equipment					
03/14/2024	CLM - 0776053	PLANNING AND DEVELOPMENT	Comm: Microwv simulcast Sheprd Mesa planning	0.00	169.20
03/14/2024	CLM - 0776109	RS COMMUNICATIONS CONSULTANTS LLC	BK 5000 portable radios (22)	0.00	54,279.93
Total Equipment				0.00	54,449.13
Total Montecito Fire Protection Dist				0.00	4,015,164.16

Cost Transactions

From 3/1/2024 to 4/30/2024

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					
03/08/2024	CLM - 0775249	PRICE POSTEL & PARMA	Joint FS: disbursement, February 2024	0.00	2,500.00
03/08/2024	CLM - 0775249	PRICE POSTEL & PARMA	Joint FS: Legal services, February 2024	0.00	546.00
04/15/2024	CLM - 0780078	PRICE POSTEL & PARMA	Joint FS: Legal services, April 2024	0.00	663.00
Total Professional & Special Service				0.00	3,709.00
Line Item Account 8200 -- Structures&Struct Improvements					
03/04/2024	CLM - 0774345	PUEBLO CONSTRUCTION INC	Construction rebuild - 1255 EVR, Vapor barrier	0.00	8,079.05
03/27/2024	CLM - 0777947	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project managemnt, February 2024	0.00	2,187.50
04/19/2024	CLM - 0781348	PUEBLO CONSTRUCTION INC	Kitchen constr - 1257 EVR, incl. cabinets/counters	0.00	44,559.45
Total Structures&Struct Improvements				0.00	54,826.00
Total Montecito Fire Land & Building				0.00	58,535.00

Financial Trend

As of: 4/30/2024
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	4/30/2022 Year-To-Date Actual	4/30/2023 Year-To-Date Actual	4/30/2024 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	18,064,023.67	19,824,165.83	21,162,088.36
3011 -- Property Tax-Unitary	90,041.04	109,753.50	117,388.85
3015 -- PT PY Corr/Escapes Secured	-1,527.25	49,524.15	35,450.19
3020 -- Property Tax-Current Unsecd	639,986.51	707,759.54	802,197.15
3023 -- PT PY Corr/Escapes Unsecured	15,832.82	7,695.88	23,990.85
3040 -- Property Tax-Prior Secured	-5,524.04	4,082.95	-3,760.76
3050 -- Property Tax-Prior Unsecured	9,848.26	13,090.19	24,454.72
3054 -- Supplemental Pty Tax-Current	223,948.27	266,683.93	231,566.04
3056 -- Supplemental Pty Tax-Prior	-7,952.41	7,702.48	4,532.49
Taxes	19,028,676.87	20,990,458.45	22,397,907.89
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	196.05	561.23	1,650.96
Fines, Forfeitures, and Penalties	196.05	561.23	1,650.96
Use of Money and Property			
3380 -- Interest Income	27,098.23	84,805.76	201,237.78 5
3381 -- Unrealized Gain/Loss Invstmnts	-177,105.10	0.00	0.00
3409 -- Other Rental of Bldgs and Land	11,200.00	11,200.00	0.00
Use of Money and Property	-138,806.87	96,005.76	201,237.78
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	1,605,836.37	269,411.01	129,932.19
4220 -- Homeowners Property Tax Relief	65,338.84	65,739.00	64,435.15
4310 -- State Grant	21,533.69	21,899.31	-0.36
Intergovernmental Revenue-State	1,692,708.90	357,049.32	194,366.98

Financial Trend

As of: 4/30/2024
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	4/30/2022 Year-To-Date Actual	4/30/2023 Year-To-Date Actual	4/30/2024 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	1,992,988.33	1,206,894.52	1,167,645.23
4610 -- Federal Aid for Disaster	0.00	0.00	0.00
Intergovernmental Revenue-Federal	1,992,988.33	1,206,894.52	1,167,645.23
Charges for Services			
5105 -- Reimb for District Services	158,793.82	137,800.96	110,645.76
Charges for Services	158,793.82	137,800.96	110,645.76
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	54,576.06	13,480.32	3,238.30
5780 -- Insurance Proceeds & Recovery	0.00	0.00	135,263.14
5894 -- Other-Payment for Damages	0.00	0.00	94,797.21
5895 -- Other-Donations	12,000.00	5,000.00	90,896.26
5909 -- Other Miscellaneous Revenue	8,324.85	2,850.33	24,585.79
Miscellaneous Revenue	74,900.91	21,330.65	348,780.70
Revenues	22,809,458.01	22,810,100.89	24,422,235.30
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	9,251,127.59	9,451,747.42	7,845,959.53
6300 -- Overtime	9,705.53	7,851.57	1,631,132.46
6301 -- Overtime - Reimbursable	1,007,793.83	620,220.48	747,042.00
6310 -- Overtime - Constant Staffing	152,476.13	206,817.62	0.00
6400 -- Retirement Contribution	2,073,859.22	2,288,585.75	1,530,090.34
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	154,742.55	149,387.44	154,146.39
6600 -- Health Insurance Contrib	1,791,383.40	1,909,033.56	2,036,185.00
6700 -- Unemployment Ins Contribution	5,952.94	5,828.72	5,870.64

Financial Trend

As of: 4/30/2024
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	4/30/2022 Year-To-Date Actual	4/30/2023 Year-To-Date Actual	4/30/2024 Year-To-Date Actual
6900 -- Workers Compensation	621,943.59	698,333.90	545,943.92
Salaries and Employee Benefits	15,068,984.78	15,337,806.46	14,496,370.28
Services and Supplies			
7030 -- Clothing and Personal	57,942.12	25,307.65	56,514.67
7050 -- Communications	92,875.09	89,016.00	114,301.83
7060 -- Food	2,464.54	3,327.46	8,377.72
7070 -- Household Supplies	26,221.37	27,341.67	29,378.26
7090 -- Insurance	80,890.00	97,377.00	108,929.00
7120 -- Equipment Maintenance	18,077.34	57,313.34	85,857.89
7200 -- Structure & Ground Maintenance	48,147.07	70,788.54	253,950.03 10
7205 -- Fire Defense Zone	313,255.82	275,694.44	226,809.63
7322 -- Consulting & Mgmt Fees	840.00	840.00	0.00
7324 -- Audit and Accounting Fees	10,370.25	14,169.75	19,765.24
7348 -- Instruments & Equip. < \$5000	268,384.01	7,911.73	66,837.21
7363 -- Equipment Maintenance	111,100.15	135,707.54	98,060.66
7400 -- Medical, Dental and Lab	30,660.32	30,004.74	92,161.91
7430 -- Memberships	11,355.00	12,898.50	13,000.00
7450 -- Office Expense	8,325.06	12,779.74	18,695.98
7456 -- IT Hardware Purchase < \$5K	20,075.34	5,062.08	10,546.36
7460 -- Professional & Special Service	382,418.73	290,290.46	367,111.77
7507 -- ADP Payroll Fees	6,480.14	8,787.26	9,909.62
7510 -- Contractual Services	92,979.14	117,518.58	144,453.65
7530 -- Publications & Legal Notices	490.20	5,933.73	1,130.00
7540 -- Rents/Leases-Equipment	3,720.93	3,853.16	3,707.01
7546 -- Administrative Expense	240,316.52	217,027.65	199,645.00
7580 -- Rents/Leases-Structure	9,694.44	9,950.76	10,188.03
7630 -- Small Tools & Instruments	4,290.46	8,174.73	1,918.40

Financial Trend

As of: 4/30/2024
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	4/30/2022 Year-To-Date Actual	4/30/2023 Year-To-Date Actual	4/30/2024 Year-To-Date Actual
7650 -- Special Departmental Expense	26,653.71	40,179.63	103,542.92 7
7671 -- Special Projects	1,776.33	11,976.32	9,457.82
7730 -- Transportation and Travel	54,622.81	43,164.52	39,837.61
7731 -- Gasoline-Oil-Fuel	59,789.11	63,390.68	53,605.87
7732 -- Training	34,061.79	42,246.37	58,449.75
7760 -- Utilities	50,376.69	60,817.87	60,829.86
Services and Supplies	2,068,654.48	1,788,851.90	2,266,973.70
Other Charges			
7830 -- Interest Expense	92,789.30	124,355.52	104,518.00
Other Charges	92,789.30	124,355.52	104,518.00
Capital Assets			
8200 -- Structures&Struct Improvements	28,040.66	10,806.50	178,324.86
8300 -- Equipment	1,310.44	44,306.81	487,025.87
Capital Assets	29,351.10	55,113.31	665,350.73
Expenditures	17,259,779.66	17,306,127.19	17,533,212.71
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	1,152,892.80	1,133,571.96	1,153,409.47
Other Financing Uses	1,152,892.80	1,133,571.96	1,153,409.47
Other Financing Sources & Uses	-1,152,892.80	-1,133,571.96	-1,153,409.47
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: 4/30/2024
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	4/30/2022 Year-To-Date Actual	4/30/2023 Year-To-Date Actual	4/30/2024 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	4,399,269.41	4,370,401.74	5,735,613.12
Net Financial Impact	4,399,269.41	4,370,401.74	5,735,613.12

Expenditure Trend

As of: 4/30/2024
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	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual	1/31/2024 Month-To-Date Actual	2/29/2024 Month-To-Date Actual	3/31/2024 Month-To-Date Actual	4/30/2024 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	759,083.49	1,125,934.21	497,683.61	717,267.82	945,747.13	908,486.33
6300 -- Overtime	198,446.90	-499,225.24	60,024.31	233,225.36	177,085.79	226,824.24
6301 -- Overtime - Reimbursable	-2,958.00	750,000.00	0.00	0.00	0.00	0.00
6310 -- Overtime - Constant Staffing	-20,231.00	20,231.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	154,060.23	355,034.22	0.00	77,002.99	228,816.60	251,349.72
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	13,755.72	14,139.10	14,176.50	14,640.32	15,094.62	15,847.38
6600 -- Health Insurance Contrib	375,975.94	18,702.97	215,075.50	212,900.26	195,715.32	225,476.13
6700 -- Unemployment Ins Contribution	42.64	39.36	5,176.66	35.18	20.16	464.80
6900 -- Workers Compensation	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries and Employee Benefits	1,478,175.92	1,784,855.62	792,136.58	1,255,071.93	1,562,479.62	1,628,448.60
Services and Supplies						
7030 -- Clothing and Personal	571.46	568.39	1,240.30	2,131.82	19,835.18	3,861.76
7050 -- Communications	16,758.00	5,892.05	10,223.09	8,517.88	11,132.89	12,538.58
7060 -- Food	7,208.87	505.37	978.48	0.00	397.96	0.00
7070 -- Household Supplies	4,345.25	2,242.09	4,049.57	2,309.69	4,956.34	1,970.81
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	7,959.67	-2,696.78	12,721.95	44,109.55	5,446.68	8,813.50
7200 -- Structure & Ground Maintenance	24,526.08	3,676.00	14,159.70	2,015.66	4,711.86	40,513.88
7205 -- Fire Defense Zone	16,709.75	10,041.32	42,966.67	9,869.56	9,267.80	32,884.21
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	19,765.24	0.00	0.00	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	27,621.87	20,013.35	8,181.86	2,640.82	977.65	6,941.74
7363 -- Equipment Maintenance	19,183.14	4,776.65	13,333.84	7,958.58	6,177.41	9,467.40
7400 -- Medical, Dental and Lab	2,420.26	1,374.48	3,497.63	2,790.29	7,217.58	7,696.67
7430 -- Memberships	1,135.00	420.00	1,320.00	0.00	0.00	0.00

Expenditure Trend

As of: 4/30/2024
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	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual	1/31/2024 Month-To-Date Actual	2/29/2024 Month-To-Date Actual	3/31/2024 Month-To-Date Actual	4/30/2024 Month-To-Date Actual
7450 -- Office Expense	1,777.80	428.59	1,596.58	1,446.41	234.71	1,266.02
7456 -- IT Hardware Purchase < \$5K	1,253.33	98.05	0.00	0.00	2,217.14	0.00
7460 -- Professional & Special Service	45,064.25	18,792.56	38,435.13	28,625.00	31,634.40	31,848.05
7507 -- ADP Payroll Fees	557.87	1,146.01	850.98	1,265.67	1,657.71	1,095.77
7510 -- Contractual Services	23,844.83	4,312.82	9,120.45	4,983.25	8,968.28	2,425.64
7530 -- Publications & Legal Notices	0.00	0.00	750.00	0.00	0.00	0.00
7540 -- Rents/Leases-Equipment	776.09	179.44	179.44	937.24	179.44	179.44
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	199,645.00
7580 -- Rents/Leases-Structure	0.00	0.00	2,551.95	0.00	2,584.56	0.00
7630 -- Small Tools & Instruments	83.60	1,281.27	232.84	0.00	186.02	0.00
7650 -- Special Departmental Expense	-59,084.66	124.28	1,223.19	700.00	4,029.76	77,239.33
7671 -- Special Projects	4,240.82	1,636.78	3,580.22	0.00	0.00	0.00
7730 -- Transportation and Travel	8,903.00	3,124.59	5,234.32	67.57	4,688.19	133.52
7731 -- Gasoline-Oil-Fuel	10,593.08	9,132.09	7,700.97	5,031.89	5,571.73	3,664.25
7732 -- Training	3,889.81	3,923.57	7,141.62	2,349.71	14,022.83	7,023.76
7760 -- Utilities	4,153.71	17,825.19	4,440.46	4,281.23	4,218.03	4,118.47
Total Services and Supplies	194,258.12	108,818.16	195,711.24	132,031.82	150,314.15	453,327.80
Other Charges						
7830 -- Interest Expense	0.00	0.00	52,259.00	0.00	0.00	0.00
Total Other Charges	0.00	0.00	52,259.00	0.00	0.00	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	1,950.00	0.00	600.00	0.00	77,439.09	88,705.77
8300 -- Equipment	285,477.84	161.43	0.00	20,032.58	54,449.13	0.00
Total Capital Assets	287,427.84	161.43	600.00	20,032.58	131,888.22	88,705.77
Total Expenditures	1,959,861.88	1,893,835.21	1,040,706.82	1,407,136.33	1,844,681.99	2,170,482.17

Expenditure Trend

As of: 4/30/2024
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	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual	1/31/2024 Month-To-Date Actual	2/29/2024 Month-To-Date Actual	3/31/2024 Month-To-Date Actual	4/30/2024 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	1,153,409.47	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	1,153,409.47	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	1,153,409.47	0.00	0.00	0.00
Changes to Fund Balances						
Changes to Residual Fund Balance						
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Residual Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,959,861.88	1,893,835.21	2,194,116.29	1,407,136.33	1,844,681.99	2,170,482.17
Total Report	1,959,861.88	1,893,835.21	2,194,116.29	1,407,136.33	1,844,681.99	2,170,482.17

**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
OES Preposition, CA-OES-240030-XSB	02/03-02/06/24	O-20240231-MTO	04/23/24	CalOES	85,320.99		
OES Preposition, CA-OES-240057-XSB	02/18-02/19/24	O-20240238-MTO	04/23/24	CalOES	17,465.09		
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	74,907.06	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	03/11/24	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
Smith River Complex, CA-SRF-000968	09/24-10/11/23	F-20231001-MTO	01/22/24	USFS	58,274.95	04/02/24	58,274.95
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	56,239.72	01/17/24	56,239.72
Quartz Ridge, CO-SJF-000678	08/09-08/20/23	F-2023748-MTO	11/06/23	USFS	51,541.72	01/17/24	51,541.72
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
					\$ 1,399,906.73		\$ 1,297,120.65

Agenda

Item #4

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

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
April 2023	12,708,891.39	-	86,589.11	4,796.25	12,790,684.25	0.64%	
May 2023	12,790,684.25	-	(98,108.90)	4,818.76	12,687,756.59	-0.80%	
June 2023	12,687,756.59	-	230,331.56	4,665.77	12,913,422.38	1.78%	4.21%
July 2023	12,913,422.38	-	177,347.65	4,846.00	13,085,924.03	1.34%	2.07%
August 2023	13,085,924.03	-	(156,043.48)	4,884.90	12,924,995.65	-1.23%	3.49%
September 2023	12,924,995.65	-	(378,296.98)	4,852.62	12,541,846.05	-2.96%	5.82%
October 2023	12,541,846.05	-	(255,073.53)	4,762.43	12,282,010.09	-2.07%	2.35%
November 2023	12,282,010.09	-	713,996.43	4,694.89	12,991,311.63	5.78%	4.27%
December 2023	12,991,311.63	-	575,483.14	4,869.48	13,561,925.29	4.39%	10.20%
January 2024	13,561,925.29	-	(1,968.15)	5,017.39	13,554,939.75	-0.05%	6.12%
February 2024	13,554,939.75	-	102,257.78	5,014.57	13,652,182.96	0.72%	9.03%
March 2024	13,652,182.96	-	233,921.73	5,036.06	13,881,068.63	1.68%	9.16%
Total		-	1,230,436.36	58,259.12			

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)	12-M % (net)
February 2023	6,089,339.73	-	(133,135.11)	2,285.97	5,953,918.65	-2.22%	
March 2023	5,953,918.65	-	99,274.99	2,261.24	6,050,932.40	1.63%	
April 2023	6,050,932.40	-	41,229.06	2,283.56	6,089,877.90	0.64%	
May 2023	6,089,877.90	-	(46,709.10)	2,294.32	6,040,874.48	-0.80%	
June 2023	6,040,874.48	-	109,672.56	2,221.45	6,148,325.59	1.78%	4.20%
July 2023	6,148,325.59	-	84,439.33	2,307.28	6,230,457.64	1.34%	2.07%
August 2023	6,230,457.64	-	(74,299.75)	2,325.80	6,153,832.09	-1.23%	3.48%
September 2023	6,153,832.09	-	(180,206.91)	2,310.42	5,971,314.76	-2.97%	5.82%
October 2023	5,971,314.76	-	(121,272.78)	2,266.94	5,847,775.04	-2.07%	2.35%
November 2023	5,847,775.04	-	339,647.61	2,234.82	6,185,187.83	5.77%	4.26%
December 2023	6,185,187.83	-	273,741.68	2,317.85	6,456,611.66	4.39%	10.19%
January 2024	6,456,611.66	-	(929.12)	2,388.73	6,453,293.81	-0.05%	6.11%
February 2024	6,453,293.81	-	48,673.46	2,387.37	6,499,579.90	0.72%	9.02%
March 2024	6,499,579.90	-	111,362.52	2,397.59	6,608,544.83	1.68%	9.16%
Total		-	585,348.56	27,736.13			

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
2/1/2024 to 2/29/2024**

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

Account Summary

Source	Balance as of 2/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 2/29/2024
OPEB	\$13,554,939.75	\$0.00	\$102,257.78	\$5,014.57	\$0.00	\$0.00	\$13,652,182.96
PENSION	\$6,453,293.81	\$0.00	\$48,673.46	\$2,387.37	\$0.00	\$0.00	\$6,499,579.90
Totals	\$20,008,233.56	\$0.00	\$150,931.24	\$7,401.94	\$0.00	\$0.00	\$20,151,762.86

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 - Strategic Blend. 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 - Strategic Blend. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.75%	5.20%	9.64%	0.50%	4.38%	4.88%	1/19/2010
PENSION	0.75%	5.20%	9.66%	0.51%	4.12%	-	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
3/1/2024 to 3/31/2024**

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

Account Summary

Source	Balance as of 3/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 3/31/2024
OPEB	\$13,652,182.96	\$0.00	\$233,921.73	\$5,036.05	\$0.00	\$0.00	\$13,881,068.64
PENSION	\$6,499,579.90	\$0.00	\$111,362.52	\$2,397.59	\$0.00	\$0.00	\$6,608,544.83
Totals	\$20,151,762.86	\$0.00	\$345,284.25	\$7,433.64	\$0.00	\$0.00	\$20,489,613.47

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 - Strategic Blend. 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 - Strategic Blend. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	1.71%	2.46%	9.68%	1.07%	4.50%	5.10%	1/19/2010
PENSION	1.71%	2.46%	9.70%	1.08%	4.22%	-	6/29/2017

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