

## MONTECITO FIRE PROTECTION DISTRICT

### Finance Committee Meeting Agenda

January 17, 2023 at 2:00 p.m.

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

#### Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of November and December 2022 financial statements.
3. Review PARS Post-Employment Benefits Trust statement for November 2022.
4. Annual review of the District's Financial Policies.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment. The next meeting is scheduled for Monday, March 20, 2023 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 13, 2023.



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Kevin Taylor, Fire Chief



# Agenda

## Item #2



**Variance Report**  
**Finance Committee - January 17, 2023**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0130	Funds held with the rental property management company.
2 Balance Sheet	0240	Interest due from the County for funds held in the SB County Treasury account.
3 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement. CalOES will send payment instructions when ready to collect the funds.
4 Balance Sheet	0550	Deposit for a Type 1 engine that will be delivered in 2023.
5 Financial Status	Taxes	Property tax revenue is in line with past years - we expect to collect about 55% of total budgeted revenue by December month-end.
6 Financial Status	5894	Additional escrow funds from the SCE Thomas Fire/Debris Flow settlement that do not have to be reimbursed to CalOES. Funds have been received, but the Dept is waiting on a formal acknowledgment from CalOES prior to recognizing the funds as revenue.
7 Financial Status	5768	This line item is used to capture funds received from our worker's compensation administrator. Instead of issuing checks to the injured employee, the insurance company issues the checks to MFD and the employee's pay is processed through payroll.
8 Financial Status	Services & Supplies	All line items were reviewed in detail as part of the mid-year budget review. No adjustments are considered necessary.
9 Revenue Transactions	3750 & 4476	All items listed as a negative amount were accrued as Accounts Receivables (A/R) in the last fiscal year. The A/R amounts were reversed on 12/1/22 (required accounting procedure). We have collected all our receivables from last fiscal year.
10 Financial Trend	7830	Interest expense payment for 2021 Pension Obligation Bond. The principal and second interest expense payments were issued in January.
11 Expenditure Trend	7510	Two annual software subscriptions were paid in December totaling \$17,300, which caused the trend increase for the month.
12 Expenditure Trend	7671	Public Education and community outreach supplies were paid for in December by the department's PIO.
13 Expenditure Trend	7760	Property tax fixed charges for the three MFPD properties posted in December totaling 13,300, which caused the trend increase for the month.



# Balance Sheet

As of: 12/31/2022  
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 7/1/2022	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2022
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	12,651,505.80	13,645,168.33	12,068,661.24	14,228,012.89
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	18,567.43	0.00	0.00	18,567.43 1
0230 -- Accounts Receivable	398,315.00	0.00	392,597.00	5,718.00
0240 -- Interest Receivable	19,507.02	36,131.60	38,112.87	17,525.75 2
Total Assets	13,088,395.25	13,681,299.93	12,499,371.11	14,270,324.07
Total Assets & Other Debits	13,088,395.25	13,681,299.93	12,499,371.11	14,270,324.07
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	324,008.99	324,008.99	0.00
1015 -- EFT Payable	7,757.91	4,768,648.73	4,760,890.82	0.00
1020 -- Salaries & Benefits Payable	46,166.00	0.00	0.00	46,166.00
1210 -- Accounts Payable	48,156.54	5,079,748.03	5,032,088.44	496.95
1240 -- Accrued Expenses	54,796.00	54,796.00	0.00	0.00
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25 3
1400 -- Deposits	500.00	0.00	0.00	500.00
1730 -- Unidentified Deposits	0.00	856,562.73	856,562.73	0.00
Total Liabilities	2,193,628.70	11,083,764.48	10,973,550.98	2,083,415.20
<b>Equity</b>				
2130 -- Fund Balance-Committed	7,685,500.00	0.00	0.00	7,685,500.00
2200 -- Fund Balance-Residual	3,209,266.55	38,359,355.69	39,651,498.01	4,501,408.87
Total Equity	10,894,766.55	38,359,355.69	39,651,498.01	12,186,908.87
Total Liabilities, Equity & Other Credits	13,088,395.25	49,443,120.17	50,625,048.99	14,270,324.07

# Balance Sheet

As of: 12/31/2022  
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 7/1/2022	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2022
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,569,710.12	8,401.19	0.00	2,578,111.31
0240 -- Interest Receivable	3,289.33	10,490.83	8,401.19	5,378.97
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00
Total Assets	3,425,239.45	18,892.02	8,401.19	3,435,730.28
Total Assets & Other Debits	3,425,239.45	18,892.02	8,401.19	3,435,730.28
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Equity</b>				
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	0.00	970,000.00	980,490.83	10,490.83
Total Equity	3,425,239.45	970,000.00	980,490.83	3,435,730.28
Total Liabilities, Equity & Other Credits	3,425,239.45	970,000.00	980,490.83	3,435,730.28

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# Balance Sheet

As of: 12/31/2022  
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 7/1/2022	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2022
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,235,157.20	11,375.92	649,710.68	2,596,822.44
0240 -- Interest Receivable	5,230.89	11,973.51	11,375.92	5,828.48
Total Assets	3,240,388.09	23,349.43	661,086.60	2,602,650.92
Total Assets & Other Debits	3,240,388.09	23,349.43	661,086.60	2,602,650.92
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	40,270.00	40,270.00	0.00
1015 -- EFT Payable	0.00	609,440.68	609,440.68	0.00
1210 -- Accounts Payable	76,859.57	649,710.68	572,851.11	0.00
Total Liabilities	76,859.57	1,299,421.36	1,222,561.79	0.00
<b>Equity</b>				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	0.00	2,379,089.09	1,818,211.49	-560,877.60
Total Equity	3,163,528.52	2,379,089.09	1,818,211.49	2,602,650.92
Total Liabilities, Equity & Other Credits	3,240,388.09	3,678,510.45	3,040,773.28	2,602,650.92

# Financial Status

As of: 12/31/2022 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	12/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	20,502,000.00	11,055,296.34	-9,446,703.66	53.92 %
3011 -- Property Tax-Unitary	179,000.00	0.48	-178,999.52	0.00 %
3015 -- PT PY Corr/Escapes Secured	0.00	53,763.23	53,763.23	--
3020 -- Property Tax-Current Unsecd	640,500.00	692,445.04	51,945.04	108.11 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	3,977.57	3,977.57	--
3040 -- Property Tax-Prior Secured	0.00	-532.73	-532.73	--
3050 -- Property Tax-Prior Unsecured	20,500.00	8,899.23	-11,600.77	43.41 %
3054 -- Supplemental Pty Tax-Current	496,500.00	121,309.85	-375,190.15	24.43 %
3056 -- Supplemental Pty Tax-Prior	0.00	8,286.79	8,286.79	--
Taxes	21,838,500.00	11,943,445.80	-9,895,054.20	54.69 %
<b>Fines, Forfeitures, and Penalties</b>				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	226.69	226.69	--
Fines, Forfeitures, and Penalties	0.00	226.69	226.69	--
<b>Use of Money and Property</b>				
3380 -- Interest Income	50,500.00	17,841.38	-32,658.62	35.33 %
3409 -- Other Rental of Bldgs and Land	31,000.00	0.00	-31,000.00	0.00 %
Use of Money and Property	81,500.00	17,841.38	-63,658.62	21.89 %
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	1,000,000.00	53,832.48	-946,167.52	5.38 %
4220 -- Homeowners Property Tax Relief	77,000.00	38,670.00	-38,330.00	50.22 %
4310 -- State Grant	150,000.00	-0.05	-150,000.05	0.00 %
Intergovernmental Revenue-State	1,227,000.00	92,502.43	-1,134,497.57	7.54 %
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	1,000,000.00	330,658.96	-669,341.04	33.07 %

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## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	12/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal	1,000,000.00	330,658.96	-669,341.04	33.07 %
<b>Charges for Services</b>				
5105 -- Reimb for District Services	221,500.00	109,505.27	-111,994.73	49.44 %
Charges for Services	221,500.00	109,505.27	-111,994.73	49.44 %
<b>Miscellaneous Revenue</b>				
5768 -- Safety Member Reimbursement	0.00	13,017.71	13,017.71	--
5894 -- Other-Payment for Damages	363,000.00	0.00	-363,000.00	0.00 %
5909 -- Other Miscellaneous Revenue	10,500.00	1,295.54	-9,204.46	12.34 %
Miscellaneous Revenue	373,500.00	14,313.25	-359,186.75	3.83 %
Revenues	24,742,000.00	12,508,493.78	-12,233,506.22	50.56 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	10,251,500.00	6,601,827.20	3,649,672.80	64.40 %
6300 -- Overtime	202,000.00	0.00	202,000.00	0.00 %
6301 -- Overtime - Reimbursable	2,000,000.00	0.00	2,000,000.00	0.00 %
6310 -- Overtime - Constant Staffing	1,047,000.00	0.00	1,047,000.00	0.00 %
6400 -- Retirement Contribution	2,688,000.00	1,704,280.65	983,719.35	63.40 %
6550 -- FICA/Medicare	192,500.00	95,752.92	96,747.08	49.74 %
6600 -- Health Insurance Contrib	2,467,000.00	1,116,292.10	1,350,707.90	45.25 %
6700 -- Unemployment Ins Contribution	5,500.00	153.60	5,346.40	2.79 %
6900 -- Workers Compensation	700,000.00	698,333.90	1,666.10	99.76 %
Salaries and Employee Benefits	19,553,500.00	10,216,640.37	9,336,859.63	52.25 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	56,000.00	17,524.53	38,475.47	31.29 %
7050 -- Communications	115,000.00	55,919.11	59,080.89	48.63 %
7060 -- Food	4,500.00	774.55	3,725.45	17.21 %

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## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	12/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
7070 -- Household Supplies	36,000.00	13,541.80	22,458.20	37.62 %
7090 -- Insurance	97,500.00	97,377.00	123.00	99.87 %
7120 -- Equipment Maintenance	50,000.00	15,807.51	34,192.49	31.62 %
7200 -- Structure & Ground Maintenance	42,000.00	33,426.42	8,573.58	79.59 %
7205 -- Fire Defense Zone	455,000.00	138,107.76	316,892.24	30.35 %
7322 -- Consulting & Mgmt Fees	2,000.00	0.00	2,000.00	0.00 %
7324 -- Audit and Accounting Fees	30,000.00	4,723.25	25,276.75	15.74 %
7348 -- Instruments & Equip. < \$5000	21,000.00	7,911.73	13,088.27	37.67 %
7363 -- Equipment Maintenance	140,000.00	55,605.54	84,394.46	39.72 %
7400 -- Medical, Dental and Lab	47,000.00	20,030.98	26,969.02	42.62 %
7430 -- Memberships	16,000.00	11,171.00	4,829.00	69.82 %
7450 -- Office Expense	20,000.00	5,176.56	14,823.44	25.88 %
7456 -- IT Hardware Purchase < \$5K	7,500.00	1,442.08	6,057.92	19.23 %
7460 -- Professional & Special Service	324,000.00	158,581.72	165,418.28	48.94 %
7507 -- ADP Payroll Fees	10,000.00	5,013.66	4,986.34	50.14 %
7510 -- Contractual Services	120,500.00	103,725.24	16,774.76	86.08 %
7530 -- Publications & Legal Notices	6,000.00	2,800.62	3,199.38	46.68 %
7540 -- Rents/Leases-Equipment	5,500.00	2,554.61	2,945.39	46.45 %
7546 -- Administrative Expense	240,000.00	0.00	240,000.00	0.00 %
7580 -- Rents/Leases-Structure	12,500.00	2,449.62	10,050.38	19.60 %
7630 -- Small Tools & Instruments	14,000.00	2,005.01	11,994.99	14.32 %
7650 -- Special Departmental Expense	38,000.00	28,396.80	9,603.20	74.73 %
7671 -- Special Projects	17,500.00	10,321.45	7,178.55	58.98 %
7730 -- Transportation and Travel	80,000.00	29,144.92	50,855.08	36.43 %
7731 -- Gasoline-Oil-Fuel	90,000.00	27,727.92	62,272.08	30.81 %
7732 -- Training	90,000.00	18,648.61	71,351.39	20.72 %
7760 -- Utilities	60,000.00	39,804.22	20,195.78	66.34 %

# Financial Status

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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	6/30/2023 Fiscal Year Adjusted Budget	12/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget	
Services and Supplies	2,247,500.00	909,714.22	1,337,785.78	40.48 %	8
Other Charges					
7830 -- Interest Expense	124,300.00	62,177.76	62,122.24	50.02 %	
Other Charges	124,300.00	62,177.76	62,122.24	50.02 %	
Capital Assets					
8200 -- Structures&Struct Improvements	90,000.00	1,050.00	88,950.00	1.17 %	
8300 -- Equipment	907,000.00	26,769.11	880,230.89	2.95 %	
Capital Assets	997,000.00	27,819.11	969,180.89	2.79 %	
Expenditures	22,922,300.00	11,216,351.46	11,705,948.54	48.93 %	
Other Financing Sources & Uses					
Other Financing Uses					
7901 -- Oper Trf (Out)	1,880,000.00	0.00	1,880,000.00	0.00 %	
7910 -- Long Term Debt Princ Repayment	1,133,500.00	0.00	1,133,500.00	0.00 %	
Other Financing Uses	3,013,500.00	0.00	3,013,500.00	0.00 %	
Other Financing Sources & Uses	-3,013,500.00	0.00	3,013,500.00	0.00 %	
Changes to Fund Balances					
Decrease to Residual Fund Balance					
9601 -- Residual Fund Balance-Inc/Dec	1,193,800.00	0.00	-1,193,800.00	0.00 %	
Decrease to Residual Fund Balance	1,193,800.00	0.00	-1,193,800.00	0.00 %	
Changes to Fund Balances	1,193,800.00	0.00	-1,193,800.00	0.00 %	
Montecito Fire Protection Dist	0.00	1,292,142.32	1,292,142.32	--	

# Financial Status

As of: 12/31/2022 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	12/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	15,000.00	10,490.83	-4,509.17	69.94 %
Use of Money and Property	15,000.00	10,490.83	-4,509.17	69.94 %
Revenues	15,000.00	10,490.83	-4,509.17	69.94 %
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	970,000.00	0.00	970,000.00	0.00 %
Capital Assets	970,000.00	0.00	970,000.00	0.00 %
Expenditures	970,000.00	0.00	970,000.00	0.00 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	530,000.00	0.00	-530,000.00	0.00 %
Other Financing Sources	530,000.00	0.00	-530,000.00	0.00 %
Other Financing Sources & Uses	530,000.00	0.00	-530,000.00	0.00 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Assigned</b>				
9901 -- Purpose of Fund	425,000.00	0.00	-425,000.00	0.00 %
Decrease to Assigned	425,000.00	0.00	-425,000.00	0.00 %
Changes to Fund Balances	425,000.00	0.00	-425,000.00	0.00 %
Montecito Fire Cap Outlay Res	0.00	10,490.83	10,490.83	--

# Financial Status

Expenses in line items 7730 and 7731 were incorrectly charged to Fund 3653, instead of the General Fund 3650. These expenses will be moved to 3650.

Finance Pg. 15  
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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	6/30/2023 Fiscal Year Adjusted Budget	12/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	15,000.00	11,973.51	-3,026.49	79.82 %
Use of Money and Property	15,000.00	11,973.51	-3,026.49	79.82 %
<b>Miscellaneous Revenue</b>				
5780 -- Insurance Proceeds & Recovery	250,000.00	0.00	-250,000.00	0.00 %
Miscellaneous Revenue	250,000.00	0.00	-250,000.00	0.00 %
Revenues	265,000.00	11,973.51	-253,026.49	4.52 %
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	500,000.00	180.00	499,820.00	0.04 %
7730 -- Transportation and Travel	0.00	5,821.94	-5,821.94	--
7731 -- Gasoline-Oil-Fuel	0.00	5,568.13	-5,568.13	--
Services and Supplies	500,000.00	11,570.07	488,429.93	2.31 %
<b>Capital Assets</b>				
8200 -- Structures&Struct Improvements	1,279,500.00	547,267.04	732,232.96	42.77 %
8300 -- Equipment	0.00	14,014.00	-14,014.00	--
Capital Assets	1,279,500.00	561,281.04	718,218.96	43.87 %
Expenditures	1,779,500.00	572,851.11	1,206,648.89	32.19 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	1,350,000.00	0.00	-1,350,000.00	0.00 %
Other Financing Sources	1,350,000.00	0.00	-1,350,000.00	0.00 %
Other Financing Sources & Uses	1,350,000.00	0.00	-1,350,000.00	0.00 %

# Financial Status

As of: 12/31/2022 (50% Elapsed)  
Accounting Period: CLOSED

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	12/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Assigned				
9901 -- Purpose of Fund	164,500.00	0.00	-164,500.00	0.00 %
Decrease to Assigned	164,500.00	0.00	-164,500.00	0.00 %
Changes to Fund Balances	164,500.00	0.00	-164,500.00	0.00 %
Montecito Fire Land & Building	0.00	-560,877.60	-560,877.60	--
Net Financial Impact	0.00	741,755.55	741,755.55	--



# Revenue Transactions

From 11/1/2022 to 12/31/2022

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 - PT03709	11/14/2022	894	EST 2022SEC1% Collections 10-1-22to11-13-22 (3010)	3,037,153.33
AUT - PT03714	12/12/2022	894	EST 2022SEC1% Collection 11-14-22to12-12-22 (3010)	8,063,931.02
Total Property Tax-Current Secured				11,101,084.35
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2022	894	INTEREST APPORTIONMENT ACCRUAL	17,525.75
Total Interest Income				17,525.75
Line Item Account 3750 -- State-Emergency Assistance				
AUT - RACRvsl	12/1/2022	894	CalOES revenue: Hollister Fire, 03/2022	-41,043.00
DJE - 0160883	12/8/2022	894	Oak Fire, 7/24-8/8/22	53,832.12
Total State-Emergency Assistance				12,789.12 9
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT03712	11/30/2022	894	2022/23 HOE 1% and Bond Appmt- 15% (4220)	11,601.00
AUT - PT03716	12/30/2022	894	2022/23 HOE 1% and Bond Appmt - 35% (4220)	27,069.00
Total Homeowners Property Tax Relief				38,670.00
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0160235	11/10/2022	894	Wishon Fire, 8/18-8/21/22	11,815.89
AUT - RACRvsl	12/1/2022	894	USFS revenue: SWCC Support 1, 06/2022	-10,073.00
AUT - RACRvsl	12/1/2022	894	USFS revenue: Calf Canyon Fire, 05/2022	-30,310.00
AUT - RACRvsl	12/1/2022	894	USFS revenue: Crooks Fire, 05/2022	-40,552.00
AUT - RACRvsl	12/1/2022	894	USFS revenue: Pipeline Fire, 06/2022	-62,781.00
AUT - RACRvsl	12/1/2022	894	USFS revenue: SWCC Support 2, 06/2022	-79,324.00
DJE - 0160884	12/20/2022	894	McKinney Fire, 7/31-8/20/22	270,439.10
DJE - 0160978	12/22/2022	894	Fire Support LPF, 11/15-11/26/22	25,051.93
DJE - 0160978	12/22/2022	894	Fire Support LPF, 11/2-11/7/22	12,956.60
DJE - 0161077	12/27/2022	894	Howard Fire, 10/9-10/11/22	10,873.87
Total Federal Emergency Assistance				108,097.39 9

# Revenue Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 5105 -- Reimb for District Services				
DJE - 0160234	11/4/2022	894	AMR Holdco Inc. first-response pmt, 09/2022	28,472.69
DJE - 0160234	11/4/2022	894	AMR Holdco Inc. first-response pmt, 06/2022 (diff)	176.93
DJE - 0160234	11/4/2022	894	AMR Holdco Inc. first-response pmt, 03/2022 (diff)	117.96
DJE - 0160234	11/4/2022	894	AMR Holdco Inc. first-response pmt, 12/2022	28,472.69
JE - 0242706	12/29/2022	894	INVOICE# 2022-12 DISPATCH SERVICES	52,265.00
Total Reimb for District Services				109,505.27
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0160234	11/4/2022	894	WC disability payment, 7/5-7/18/22 (1 ee)	2,598.86
DJE - 0160234	11/4/2022	894	WC disability payment, 7/19-8/1/22 (1 ee)	2,598.86
DJE - 0160234	11/4/2022	894	WC disability payment, 9/7-9/25/22 (1 ee)	3,681.42
DJE - 0160234	11/4/2022	894	WC disability payment, 10/4-10/10/22 (1 ee)	1,539.71
Total Safety Member Reimbursement				10,418.85 7
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0160234	11/4/2022	894	Cal Card rebate, August 2022	1,034.96
CLM - 0707681	11/15/2022	894	Refund witness fee for canceled court dates, 4 EEs	-1,100.00
DJE - 0160883	12/8/2022	894	Cal Card rebate, November 2022	1,035.58
Total Other Miscellaneous Revenue				970.54
Total Montecito Fire Protection Dist				<u>11,399,061.27</u>

# Revenue Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2022	894	INTEREST APPORTIONMENT ACCRUAL	5,378.97
Total Interest Income				5,378.97
Total Montecito Fire Cap Outlay Res				5,378.97

# Revenue Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2022	894	INTEREST APPORTIONMENT ACCRUAL	5,828.48
Total Interest Income				5,828.48
Total Montecito Fire Land & Building				5,828.48

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
11/01/2022	CLM - 0710252	MONTECITO FIREMENS ASSOC	Employee association dues, 9/16/22	0.00	4,600.00
11/01/2022	CLM - 0710252	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 9/16/22	0.00	1,504.50
11/01/2022	CLM - 0710364	MONTECITO FIREMENS ASSOC	Employee association dues, 10/14/22	0.00	4,600.00
11/01/2022	CLM - 0710364	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 10/14/22	0.00	1,504.50
11/01/2022	EFC - 0034476	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 10/14/22	0.00	20,725.00
11/01/2022	EFC - 0034476	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 10/14/22	0.00	12,000.00
11/01/2022	EFC - 0034498	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/1/22	0.00	319,117.70
11/01/2022	EFC - 0034498	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/1/22	0.00	112,646.77
11/01/2022	EFC - 0034657	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/1/22	0.00	133.58
11/01/2022	EFC - 0034680	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 10/31/22	0.00	15.00
11/01/2022	MIC - 0172536	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 10/31/22	0.00	52,979.24
11/03/2022	EFC - 0034500	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 11/3/22	0.00	20,725.00
11/03/2022	EFC - 0034500	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 11/3/22	0.00	12,000.00
11/03/2022	EFC - 0034660	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/2/22	0.00	45.00
11/07/2022	EFC - 0034662	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/4/22	0.00	15.00
11/09/2022	EFC - 0034663	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/8/22	0.00	15.00
11/15/2022	EFC - 0034664	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/14/22	0.00	15.00
11/15/2022	EFC - 0034667	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/14/22	0.00	10.55
11/15/2022	MIC - 0173510	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, M/D/YY	0.00	51,464.38
11/16/2022	CLM - 0710366	MONTECITO FIREMENS ASSOC	Employee association dues, 11/16/22	0.00	4,600.00
11/16/2022	CLM - 0710366	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 11/16/22	0.00	1,504.50
11/16/2022	EFC - 0034656	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/16/22	0.00	293,716.04
11/16/2022	EFC - 0034656	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/16/22	0.00	101,329.63
11/16/2022	EFC - 0034668	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/15/22	0.00	15.00
11/17/2022	EFC - 0034669	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/16/22	0.00	66.00

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/22/2022	EFC - 0034665	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/21/22	0.00	316.94
11/22/2022	EFC - 0034670	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/21/22	0.00	15.00
11/23/2022	EFC - 0034666	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 11/23/22	0.00	1,190.20
11/29/2022	CLM - 0710391	AFLAC	Employee paid insurance, November 2022	0.00	1,410.84
11/30/2022	EFC - 0034655	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 11/16/22	0.00	20,725.00
11/30/2022	EFC - 0034655	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 11/16/22	0.00	12,000.00
12/01/2022	EFC - 0034755	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/1/22	0.00	301,209.68
12/01/2022	EFC - 0034755	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/1/22	0.00	102,166.58
12/01/2022	MIC - 0173898	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 11/30/22	0.00	51,374.29
12/05/2022	EFC - 0034796	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/2/22	0.00	15.00
12/06/2022	EFC - 0034798	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/5/22	0.00	4,639.04
12/06/2022	EFC - 0034799	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/5/22	0.00	400.00
12/06/2022	EFC - 0034985	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/5/22 adj	0.00	0.20
12/07/2022	EFC - 0034800	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/6/22	0.00	208.34
12/08/2022	EFC - 0034756	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/1/22	0.00	20,725.00
12/08/2022	EFC - 0034756	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/1/22	0.00	12,000.00
12/12/2022	EFC - 0034801	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/9/22	0.00	43.57
12/13/2022	EFC - 0034802	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/12/22	0.00	500.00
12/13/2022	EFC - 0034861	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/12/22	0.00	2,662.40
12/15/2022	EFC - 0034803	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/14/22	0.00	943.81
12/16/2022	EFC - 0034805	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/15/22	0.00	505.27
12/16/2022	EFC - 0034860	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/16/22	0.00	303,178.15
12/16/2022	EFC - 0034860	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/16/22	0.00	102,227.32
12/16/2022	MIC - 0174414	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 12/15/22	0.00	45,417.71
12/20/2022	EFC - 0034862	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/19/22	0.00	161.47
12/20/2022	EFC - 0034866	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/19/22	0.00	1,775.00

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/21/2022	EFC - 0034854	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/16/22	0.00	20,575.00
12/21/2022	EFC - 0034854	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/16/22	0.00	12,000.00
12/21/2022	EFC - 0034863	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/20/22	0.00	1,473.50
12/22/2022	EFC - 0034864	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/21/22	0.00	1,877.92
12/23/2022	EFC - 0034865	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/22/22	0.00	22.39
12/28/2022	EFC - 0034987	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 12/27/22	0.00	171.95
12/30/2022	EFC - 0034986	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 12/30/22	0.00	20,409.00
12/30/2022	EFC - 0034986	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 12/30/22	0.00	11,750.00
12/30/2022	EFC - 0034988	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/30/22	0.00	315,677.47
12/30/2022	EFC - 0034988	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/30/22	0.00	107,311.87
Total Regular Salaries				0.00	2,492,427.30
Line Item Account 6400 -- Retirement Contribution					
11/01/2022	MIC - 0172536	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 10/31/22	0.00	76,704.62
11/15/2022	MIC - 0173510	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, M/D/YY	0.00	74,504.99
12/01/2022	MIC - 0173898	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 11/30/22	0.00	75,117.84
12/16/2022	MIC - 0174414	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 12/15/22	0.00	67,864.05
12/30/2022	CLM - 0714486	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2023 RBF Contribution, Annual	0.00	71,443.68
Total Retirement Contribution				0.00	365,635.18
Line Item Account 6550 -- FICA/Medicare					
11/01/2022	EFC - 0034498	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 11/1/22	0.00	7,676.90
11/16/2022	EFC - 0034656	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 11/16/22	0.00	7,036.63
12/01/2022	EFC - 0034755	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/1/22	0.00	7,171.22
12/16/2022	EFC - 0034860	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/16/22	0.00	7,097.79

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/30/2022	EFC - 0034988	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/30/22	0.00	7,257.40
			Total FICA/Medicare	0.00	36,239.94
Line Item Account 6600 -- Health Insurance Contrib					
11/01/2022	CLM - 0705766	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, November 2022	0.00	97,520.22
11/01/2022	CLM - 0705766	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, November 2022	0.00	69,167.80
11/01/2022	CLM - 0705766	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, November 2022	0.00	321.82
11/01/2022	CLM - 0705766	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Nov 2022	0.00	228.25
11/01/2022	CLM - 0705904	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, November 2022	0.00	712.38
11/01/2022	CLM - 0706312	DELTA DENTAL	Dental insurance - active, November 2022	0.00	8,118.68
11/01/2022	CLM - 0706312	DELTA DENTAL	Dental insurance - retirees, November 2022	0.00	6,437.46
11/04/2022	DJE - 0160234		Lincoln Life Insurance premium refund, July 2022	0.00	-838.05
11/30/2022	MIC - 0168089	WAGWORKS INC	FSA administrative fee, August 2022	0.00	110.50
11/30/2022	MIC - 0168089	WAGWORKS INC	FSA administrative fee, July 2022	0.00	110.50
11/30/2022	MIC - 0168089	WAGWORKS INC	FSA administrative fee, November 2022	0.00	110.50
11/30/2022	MIC - 0168089	WAGWORKS INC	FSA administrative fee, October 2022	0.00	110.50
11/30/2022	MIC - 0168089	WAGWORKS INC	FSA administrative fee, September 2022	0.00	110.50
12/01/2022	CLM - 0710365	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, December 2022	0.00	96,934.58
12/01/2022	CLM - 0710365	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, December 2022	0.00	69,167.80
12/01/2022	CLM - 0710365	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, December 2022	0.00	319.88
12/01/2022	CLM - 0710365	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Dec 2022	0.00	228.25
12/01/2022	CLM - 0710373	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, December 2022	0.00	712.38
12/01/2022	MIC - 0173509	Vision Service Plan-CA	Vision insurance - active, December 2022	0.00	1,659.03



# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/01/2022	MIC - 0173509	Vision Service Plan-CA	Vision insurance - retirees, December 2022	0.00	1,821.68
12/07/2022	CLM - 0711660	DELTA DENTAL	Dental insurance - active, December 2022	0.00	8,118.68
12/07/2022	CLM - 0711660	DELTA DENTAL	Dental insurance - retirees, December 2022	0.00	6,437.46
12/27/2022	CLM - 0714001	CADA-SAVE/EAP	SAVE Employee Assistance Program, 2023	0.00	1,700.00
Total Health Insurance Contrib				0.00	369,320.80
Line Item Account 6700 -- Unemployment Ins Contribution					
11/01/2022	EFC - 0034498	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 11/1/22	0.00	44.80
12/01/2022	EFC - 0034755	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 12/1/22	0.00	25.60
12/30/2022	EFC - 0034988	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 12/30/22	0.00	16.00
Total Unemployment Ins Contribution				0.00	86.40
Line Item Account 7030 -- Clothing and Personal					
11/03/2022	CLM - 0707269	ADVANCED PPE COMP	PPE cleaning and repair	0.00	1,605.75
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	PPE: Wildland pack for PIO	0.00	283.92
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	PPE: Fire assignment red bag for PIO	0.00	231.00
Total Clothing and Personal				0.00	2,120.67
Line Item Account 7050 -- Communications					
11/01/2022	MIC - 0172464	FRONTIER	209/097-2953.0	0.00	672.12
11/01/2022	MIC - 0172464	FRONTIER	209/111-1529.0	0.00	141.26
11/01/2022	MIC - 0172464	FRONTIER	805-565-9618	0.00	75.18
11/01/2022	MIC - 0172464	FRONTIER	805-969-0318	0.00	78.97
11/01/2022	MIC - 0172464	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.51
11/01/2022	MIC - 0172464	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.51
11/01/2022	MIC - 0172464	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.51
11/01/2022	MIC - 0172464	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.51
11/01/2022	MIC - 0172464	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	116.37

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/01/2022	MIC - 0172464	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.51
11/03/2022	CLM - 0707265	COX COMMUNICATIONS - BUSINESS	Internet Station 2: November 2022	0.00	460.00
11/07/2022	CLM - 0707683	SATCOM GLOBAL INC	Satellite phone charges	0.00	165.31
11/18/2022	CLM - 0708553	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: Month	0.00	1,890.58
11/28/2022	MIC - 0173354	TOWERSTREAM CORPORATION	Redundant internet Station 1: December 2022	0.00	88.25
11/28/2022	MIC - 0173354	TOWERSTREAM CORPORATION	Redundant internet Station 2: December 2022	0.00	88.25
11/29/2022	CLM - 0710361	VERIZON WIRELESS	Wireless service, MONTH	0.00	2,134.94
12/01/2022	CLM - 0710413	IMPULSE INTERNET SERVICES	Phone services, 12/25/22-1/24/23	0.00	1,642.82
12/05/2022	CLM - 0711265	SATCOM GLOBAL INC	Satellite phone charges	0.00	165.31
12/09/2022	CLM - 0711826	COX COMMUNICATIONS - BUSINESS	Internet Station 2: Month	0.00	460.00
12/09/2022	MIC - 0173777	FRONTIER	209/097-2953.0	0.00	672.12
12/09/2022	MIC - 0173777	FRONTIER	209/111-1529.0	0.00	141.26
12/09/2022	MIC - 0173777	FRONTIER	805-565-9618	0.00	81.62
12/09/2022	MIC - 0173777	FRONTIER	805-969-0318	0.00	85.44
12/09/2022	MIC - 0173777	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.51
12/09/2022	MIC - 0173777	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.51
12/09/2022	MIC - 0173777	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.51
12/09/2022	MIC - 0173777	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.51
12/09/2022	MIC - 0173777	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	116.37
12/09/2022	MIC - 0173777	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.51
12/13/2022	CLM - 0712188	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: December 2022	0.00	1,890.58
12/14/2022	MIC - 0173976	TOWERSTREAM CORPORATION	Redundant internet Station 1: January 2023	0.00	88.25
12/14/2022	MIC - 0173976	TOWERSTREAM CORPORATION	Redundant internet Station 2: January 2023	0.00	88.25
12/28/2022	CLM - 0714185	VERIZON WIRELESS	Wireless service, 11/14-12/13/22	0.00	2,131.08
Total Communications				0.00	13,939.43
Line Item Account 7060 -- Food					
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Emergency food (MREs) for out of the area asgmts	0.00	315.00
12/28/2022	CLM - 0714342	GARET BLAKE	G. Blake Reimb: Water and gatorade	0.00	73.59

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Food	0.00	388.59
Line Item Account 7070 -- Household Supplies					
11/02/2022	MIC - 0172546	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	321.34
11/02/2022	MIC - 0172546	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	259.82
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	AED cabinet for Conference Room	0.00	131.58
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Household supplies	0.00	686.59
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Lockers for new hires (2)	0.00	706.84
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Plants (8) for Station 92	0.00	89.61
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Storage racks for exercise mats	0.00	81.61
11/18/2022	MIC - 0172985	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	547.71
11/18/2022	MIC - 0172985	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	252.40
11/22/2022	CLM - 0709004	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	343.36
11/29/2022	CLM - 0710381	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	205.36
12/01/2022	MIC - 0173622	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	321.34
12/01/2022	MIC - 0173622	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	259.82
12/09/2022	CLM - 0711810	Montecito Village Hardware	Goo gone	0.00	8.61
12/15/2022	CLM - 0712436	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	547.71
12/16/2022	CLM - 0712793	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	356.35
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Household supplies: cleaning products	0.00	560.68
12/27/2022	JE - 0243676		Household supplies	0.00	562.75
			Total Household Supplies	0.00	6,243.48
Line Item Account 7120 -- Equipment Maintenance					
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Appliance repairs/parts for dryer at Station 1	0.00	300.00
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Knox padlocks (6) for Prevention use	0.00	873.86

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Metal ramp for truck lifts at Sta. 92	0.00	78.84
11/29/2022	CLM - 0710409	SAFETY KLEEN INC	Quarterly solvent tank maintenance	0.00	283.92
11/30/2022	CLM - 0709923	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	775.52
12/07/2022	CLM - 0711263	Various	Reimb to property owner for damaged gate keypad	0.00	2,870.99
12/07/2022	WC - 0014157		CANCEL WARRANT	0.00	-2,870.99
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Fitness equipment repair part	0.00	80.64
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Refrigerator door repair, Sta 1	0.00	593.44
12/27/2022	JE - 0243676		Garden hose replacement - Station 1	0.00	82.66
12/29/2022	AUT - WCSTALE	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-47.18
Total Equipment Maintenance				0.00	3,021.70
Line Item Account 7200 -- Structure & Ground Maintenance					
11/01/2022	CLM - 0706327	SANTA BARBARA OVERHEAD DOOR	Spring repair - NW bay door, Station 1	0.00	2,145.00
11/01/2022	MIC - 0172328	RUGGIERO PLUMBING	Kitchen drain cleaning, Station 1	0.00	150.00
11/01/2022	MIC - 0172328	RUGGIERO PLUMBING	Lavatory faucet repair, Dispatch office	0.00	220.00
11/07/2022	MIC - 0172685	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 1	0.00	210.00
11/07/2022	MIC - 0172685	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 2	0.00	75.00
11/18/2022	CLM - 0708561	PUEBLO CONSTRUCTION INC	Door repair, Station 1	0.00	2,760.00
11/21/2022	MIC - 0172977	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 November 2022	0.00	930.00
11/21/2022	MIC - 0172977	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 November 2022	0.00	290.00
12/16/2022	MIC - 0174033	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 December 2022	0.00	930.00
12/16/2022	MIC - 0174033	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 December 2022	0.00	290.00
Total Structure & Ground Maintenance				0.00	8,000.00
Line Item Account 7205 -- Fire Defense Zone					
11/07/2022	CLM - 0707648	FIRESAFE SOLUTIONS	Tag and trim - East Mountain Dr.	0.00	3,450.00
11/22/2022	CLM - 0708798	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Fuel treatment network: Crew work	0.00	1,360.68

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/22/2022	CLM - 0708800	MARBORG INDUSTRIES	Fuel treatment network: East Mtn Dr, La Paz Rd	0.00	579.99
11/22/2022	CLM - 0708966	FIRESAFE SOLUTIONS	Defensible space: East Valley Road	0.00	2,625.00
11/22/2022	CLM - 0709675	AGRI-CHIP	Tag and trim	0.00	65.00
12/01/2022	CLM - 0710883	BRANDGUARD VENTS INC	Home Hardening Vent installation	0.00	8,160.00
12/01/2022	CLM - 0710901	ECO TREE WORKS	Fuel treatment network: Lower Hyde	0.00	14,250.00
12/14/2022	CLM - 0712177	BRANDGUARD VENTS INC	Home Hardening Vent installation	0.00	8,732.50
Total Fire Defense Zone				0.00	39,223.17
Line Item Account 7348 -- Instruments & Equip. < \$5000					
11/29/2022	CLM - 0710361	VERIZON WIRELESS	Replacement device, Taylor	0.00	196.49
12/28/2022	CLM - 0714185	VERIZON WIRELESS	Replacement device, E91, E92	0.00	54.25
Total Instruments & Equip. < \$5000				0.00	250.74
Line Item Account 7363 -- Equipment Maintenance					
11/07/2022	CLM - 0707707	SM TIRE	E692: Install balance beads	0.00	349.84
11/07/2022	CLM - 0707714	PERRY FORD LINCOLN MAZDA	P99: Filters, gaskets	0.00	118.57
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Vehicle parts: umbrella shade, other	0.00	20.68
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Vehicle repairs: Electrical repairs, SQ91	0.00	1,185.88
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Vehicle repairs: Traction control, SQ91	0.00	483.19
11/17/2022	CLM - 0708989	PERRY FORD LINCOLN MAZDA	P99: Trans cooler seals	0.00	11.14
11/21/2022	MIC - 0172987	AUTOZONE PARTS INC	Shop supplies, brake cleaner (24)	0.00	91.09
11/21/2022	MIC - 0172987	AUTOZONE PARTS INC	U93: Alternator	0.00	270.56
11/22/2022	CLM - 0708994	Kimball Midwest Corp	E92, E191: Air fittings	0.00	602.60
11/22/2022	CLM - 0709031	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Discharge guages	0.00	649.06
11/22/2022	MIC - 0173088	VELOCITY TRUCK CENTER VENTURA COUNTY	E92, E191, USAR 91: Lights and brake valve	0.00	324.42
11/22/2022	MIC - 0173088	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Brake valves	0.00	240.51
11/22/2022	MIC - 0173088	VELOCITY TRUCK CENTER	E92: Pressure protection valve	0.00	80.67

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/22/2022	MIC - 0173088	VENTURA COUNTY VELOCITY TRUCK CENTER VENTURA COUNTY	USAR 91: Marker lights	0.00	116.97
11/30/2022	CLM - 0709931	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: A/C Condenser fan	0.00	418.07
11/30/2022	CLM - 0710607	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Cabin filters (HEPA)	0.00	647.73
11/30/2022	MIC - 0173358	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Brake valve	0.00	539.80
11/30/2022	MIC - 0173358	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Brake check valve	0.00	56.31
11/30/2022	MIC - 0173358	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Filters	0.00	60.18
12/01/2022	CLM - 0710903	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Service filters	0.00	139.20
12/05/2022	CLM - 0711270	INTERSTATE BATTERIES OF SIERRA MADRE	E192: Batteries	0.00	732.92
12/05/2022	CLM - 0711282	HI-TECH EMERGENCY VEHICLE SERVICE INC	E391: Discharge valve kits	0.00	544.28
12/12/2022	MIC - 0173848	PERRY FORD LINCOLN MAZDA	Medic 91: Air filter, exhaust clamp	0.00	43.66
12/12/2022	MIC - 0173848	PERRY FORD LINCOLN MAZDA	Medic 91: Steering damper	0.00	59.01
12/12/2022	MIC - 0173848	PERRY FORD LINCOLN MAZDA	SQ91: Front hub caps	0.00	356.22
12/13/2022	MIC - 0173984	VELOCITY TRUCK CENTER VENTURA COUNTY	E391, E392: Lights (1)	0.00	64.15
12/13/2022	MIC - 0173984	VELOCITY TRUCK CENTER VENTURA COUNTY	E391, E392: Lights (3)	0.00	192.45
12/14/2022	MIC - 0173978	PERRY FORD LINCOLN MAZDA	Medic 91: Air filter, exhaust clamp	0.00	43.66
12/14/2022	MIC - 0173978	PERRY FORD LINCOLN MAZDA	U91: Air filters	0.00	188.55
12/14/2022	MIC - 0173978	PERRY FORD LINCOLN MAZDA	U91: Front brakes	0.00	65.23
12/14/2022	MIC - 0173978	PERRY FORD LINCOLN MAZDA	U92: Air filter	0.00	94.28
12/15/2022	CLM - 0712502	HI-TECH EMERGENCY VEHICLE SERVICE INC	E392: Valve kits	0.00	1,088.50
12/15/2022	MIC - 0174228	VELOCITY TRUCK CENTER VENTURA COUNTY	E391,E392: Air line	0.00	53.29
12/15/2022	MIC - 0174228	VELOCITY TRUCK CENTER	E391: Air line	0.00	107.66

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/16/2022	CLM - 0712792	VENTURA COUNTY SM TIRE	SQ91: Front tires installed	0.00	313.98
12/19/2022	MIC - 0174131	PERRY FORD LINCOLN MAZDA	P99: Power inverter	0.00	468.32
12/19/2022	MIC - 0174131	PERRY FORD LINCOLN MAZDA	P99: Returned wrong anti-freeze	0.00	-104.18
12/19/2022	MIC - 0174148	HI-TECH EMERGENCY VEHICLE SERVICE INC	E392: Valve kits	0.00	544.20
12/19/2022	MIC - 0174148	HI-TECH EMERGENCY VEHICLE SERVICE INC	E392: Victaulic seal	0.00	224.46
12/20/2022	CLM - 0713561	VELOCITY TRUCK CENTER VENTURA COUNTY	Station 92 Generator: Fuel filters	0.00	39.54
12/21/2022	CLM - 0713565	FASTENAL	Shop supplies: Air inflator, grinding wheels	0.00	212.13
12/22/2022	MIC - 0174327	HUGO'S AUTO DETAILING	Car wash service, 10/19/22	0.00	300.00
12/22/2022	MIC - 0174327	HUGO'S AUTO DETAILING	Car wash service, 10/5/22	0.00	300.00
12/22/2022	MIC - 0174327	HUGO'S AUTO DETAILING	Car wash service, 11/16/22	0.00	250.00
12/22/2022	MIC - 0174327	HUGO'S AUTO DETAILING	Car wash service, 11/2/22	0.00	150.00
12/22/2022	MIC - 0174375	SOUTH COAST EMERGENCY VEHICLE SERVICE	E392: 2" discharge hose	0.00	211.51
12/22/2022	MIC - 0174375	SOUTH COAST EMERGENCY VEHICLE SERVICE	E392: Foam suction hose	0.00	487.13
12/23/2022	CLM - 0714297	HI-TECH EMERGENCY VEHICLE SERVICE INC	E392: Victaulic seals	0.00	57.10
12/27/2022	CLM - 0713983	Kimball Midwest Corp	Shop supplies: Nuts, bolts	0.00	500.13
12/27/2022	CLM - 0714288	Kimball Midwest Corp	E392: Air fittings	0.00	269.53
12/27/2022	CLM - 0714428	HI-TECH EMERGENCY VEHICLE SERVICE INC	E391, E392: Suction screens	0.00	118.60
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Carwash for U94 - returning from fire assignment	0.00	13.00
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Key vaults for staff vehicles	0.00	226.11
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Mechanic shop equipment: air operated jack stands	0.00	3,410.04
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Mechanic shop supplies	0.00	58.15
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT	Repair part: Circuit breakers/leveler, E92, E191	0.00	137.91

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/27/2022	CLM - 0714482	SYSTEM US BANK CORPORATE PAYMENT SYSTEM	Repair part: Hitch and lock pin, R91	0.00	340.96
12/27/2022	CLM - 0714482	SYSTEM US BANK CORPORATE PAYMENT SYSTEM	Repair part: Metal to mount flashlights on USAR91	0.00	148.78
12/27/2022	CLM - 0714482	SYSTEM US BANK CORPORATE PAYMENT SYSTEM	Repair part: Transmission electric part, E191	0.00	230.44
12/27/2022	CLM - 0714482	SYSTEM US BANK CORPORATE PAYMENT SYSTEM	Repair parts: Headlight upgrades for E391, E392	0.00	2,620.00
12/27/2022	CLM - 0714482	SYSTEM US BANK CORPORATE PAYMENT SYSTEM	Repair parts: Wire looms, wheel chocks, other	0.00	144.67
12/27/2022	CLM - 0714482	SYSTEM US BANK CORPORATE PAYMENT SYSTEM	Vehicle storage containers, R91	0.00	150.79
12/27/2022	JE - 0243676		Cleaning supplies, shore power charger, spk plugs	0.00	716.64
12/27/2022	JE - 0243676		Shop supplies: ball joint tool, suspension puller	0.00	338.99
12/27/2022	JE - 0243676		Vehicle repairs: E691 aux pump, U94 tires (2)	0.00	486.48
12/27/2022	MIC - 0174563	VILLAGE AUTOMOTIVE REPAIR	COM91: Smog	0.00	60.00
12/27/2022	MIC - 0174563	VILLAGE AUTOMOTIVE REPAIR	Medic 91: Smog	0.00	60.00
12/27/2022	MIC - 0174563	VILLAGE AUTOMOTIVE REPAIR	Old BC96: Smog	0.00	60.00
12/27/2022	MIC - 0174591	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Air dryer cartridge/tank straps	0.00	204.10
12/27/2022	MIC - 0174591	VELOCITY TRUCK CENTER VENTURA COUNTY	Station 92 Generator: Oil filter	0.00	11.53
12/27/2022	MIC - 0174594	McMaster-Carr Supply Co	E392: Hardware	0.00	256.07
12/28/2022	CLM - 0714291	INTERSTATE BATTERIES OF SIERRA MADRE	E392: Batteries (2)	0.00	693.37
12/29/2022	AUT - WCSTALE	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-40.00
Total Equipment Maintenance				0.00	24,710.81
Line Item Account 7400 -- Medical, Dental and Lab					
11/07/2022	MIC - 0172679	Life Assist Inc	Patient medical supplies	0.00	3,250.51
11/29/2022	MIC - 0173516	Life Assist Inc	Patient medical supplies	0.00	90.71
11/30/2022	MIC - 0173346	Life Assist Inc	Patient medical supplies	0.00	314.90



# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/09/2022	CLM - 0711689	AIRGAS WEST	Oxygen refills	0.00	287.00
12/12/2022	MIC - 0173870	Life Assist Inc	Patient medical supplies	0.00	828.95
12/15/2022	CLM - 0712411	Life Assist Inc	Patient medical supplies	0.00	111.62
12/21/2022	CLM - 0713489	TELEFLEX LLC	Patient medical supplies	0.00	729.04
12/28/2022	CLM - 0714182	Life Assist Inc	Patient medical supplies	0.00	491.68
Total Medical, Dental and Lab				0.00	6,104.41
Line Item Account 7430 -- Memberships					
11/01/2022	CLM - 0705896	Montecito Association	Montecito Fire Protection District membership dues	0.00	500.00
11/28/2022	CLM - 0708554	SANTA BARBARA CO FIRE CHIEF ASSOC	Annual Membership Dues: FY 2022-23	0.00	1,000.00
12/22/2022	CLM - 0713553	SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC	SB County Special Districts: MFPD, 2023	0.00	300.00
12/27/2022	JE - 0243676		IAFC membership: D. Neels	0.00	218.00
12/27/2022	JE - 0243676		IAFC membership: T. Ederer	0.00	193.00
Total Memberships				0.00	2,211.00
Line Item Account 7450 -- Office Expense					
11/02/2022	CLM - 0706970	STAPLES BUSINESS CREDIT	Office supplies	0.00	523.79
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Office supplies: LA Times, keyboard/mouse for BCs	0.00	263.61
11/29/2022	CLM - 0710422	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	109.65
12/09/2022	CLM - 0711748	The UPS Store	Shipping charges	0.00	34.58
12/09/2022	MIC - 0173839	SANTA BARBARA TROPHY	New Director name plate	0.00	10.88
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Postage for CalOES mailing	0.00	21.40
12/27/2022	JE - 0243676		Copies of the Montecito Veg Mgmt Program report	0.00	911.58
12/27/2022	JE - 0243676		Office supplies, iphone/iPad cases, display holder	0.00	606.84
12/29/2022	AUT - WCSTALE	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-82.37
Total Office Expense				0.00	2,399.96

# Cost Transactions

From 11/1/2022 to 12/31/2022

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 7456 -- IT Hardware Purchase < \$5K					
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	iPad mounts and accessories for engines (2)	0.00	854.22
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Cell signal booster for BC94 vehicle/laptop batt	0.00	587.86
Total IT Hardware Purchase < \$5K				0.00	1,442.08
Line Item Account 7460 -- Professional & Special Service					
11/01/2022	CLM - 0706785	ZWORLD GIS	Mapping services, October 2022	0.00	1,458.33
11/03/2022	CLM - 0707250	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (10)	0.00	3,140.00
11/04/2022	DJE - 0160234		Sansum reimb for duplicate invoice	0.00	-158.00
11/07/2022	CLM - 0707719	BANKS PLANNING	Carport project, Station 2	0.00	352.50
11/17/2022	CLM - 0708574	PACIFIC ARC INC ARCHITECTS	Station 2 gate/cover project, 9/30-10/31/22	0.00	960.00
11/17/2022	CLM - 0708595	PLANNING AND DEVELOPMENT	Carport project, Station 2	0.00	1,208.30
11/21/2022	CLM - 0708829	PRICE POSTEL & PARMA	Legal services, October 2022	0.00	13,750.50
11/22/2022	MIC - 0173093	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. project management, October 2022	0.00	288.00
11/22/2022	MIC - 0173093	UNDERWOOD MANAGEMENT RESOURCES INC	Solar project management, October 2022	0.00	144.00
11/22/2022	MIC - 0173093	UNDERWOOD MANAGEMENT RESOURCES INC	Station 1 Loft project, 10/27-10/28/22	0.00	256.00
11/22/2022	MIC - 0173093	UNDERWOOD MANAGEMENT RESOURCES INC	Station 2 floor, October 2022	0.00	864.00
11/22/2022	MIC - 0173093	UNDERWOOD MANAGEMENT RESOURCES INC	Station 2 gate, October 2022	0.00	64.00
11/28/2022	CLM - 0708554	SANTA BARBARA CO FIRE CHIEF ASSOC	Peer Support Annual Dues: FY 2022-23	0.00	2,546.00
11/30/2022	CLM - 0709892	ANGEL L ISCOVICH	Medical Services Director, July-December 2022	0.00	4,250.00
11/30/2022	CLM - 0709935	LATITUDE 34 TECHNOLOGIES INC	IT support, December 2022	0.00	5,100.00
12/01/2022	CLM - 0710542	CENTRALSQUARE TECHNOLOGIES LLC	CentralSquare CAD evaluation	0.00	4,992.00
12/01/2022	CLM - 0710584	DEMSEY FILLIGER & ASSOCIATES	GASB 75 Disclosure Report for 6/30/22	0.00	500.00
12/01/2022	CLM - 0710826	BANKS PLANNING	Carport project, Station 2	0.00	352.50

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/01/2022	CLM - 0710917	ZWORLD GIS	Mapping services, November 2022	0.00	1,458.33
12/12/2022	CLM - 0711776	PLANNING AND DEVELOPMENT	Carport project, Station 2	0.00	1,492.70
12/14/2022	CLM - 0712185	PRICE POSTEL & PARMA	Legal services, November 2022	0.00	4,934.50
12/15/2022	MIC - 0173860	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (5)	0.00	2,890.00
12/19/2022	MIC - 0174138	UNDERWOOD MANAGEMENT RESOURCES INC	Station 1 Loft project, 11/15-11/23/22	0.00	160.00
12/19/2022	MIC - 0174138	UNDERWOOD MANAGEMENT RESOURCES INC	Station 2 floor, November 2022	0.00	496.00
12/19/2022	MIC - 0174138	UNDERWOOD MANAGEMENT RESOURCES INC	Station 2 gate, November 2022	0.00	240.00
12/21/2022	CLM - 0713478	LATITUDE 34 TECHNOLOGIES INC	IT support, January 2023	0.00	5,100.00
12/27/2022	CLM - 0714488	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS retired annuitants reporting admin fee	0.00	200.00
Total Professional & Special Service				0.00	57,039.66
Line Item Account 7507 -- ADP Payroll Fees					
11/04/2022	EFC - 0034489	ADP INC	ADP fees, 10/10/22 - HR Suite	0.00	168.00
11/04/2022	EFC - 0034490	ADP INC	ADP fee, Time and Attendance	0.00	75.00
11/04/2022	EFC - 0034491	ADP INC	ADP fees, October 2022	0.00	607.45
12/09/2022	EFC - 0034721	ADP INC	ADP fees, 11/07/22 - HR Suite	0.00	153.00
12/09/2022	EFC - 0034722	ADP INC	ADP fee, Time and Attendance	0.00	75.00
12/09/2022	EFC - 0034723	ADP INC	ADP fees, November 2022	0.00	607.45
Total ADP Payroll Fees				0.00	1,685.90
Line Item Account 7510 -- Contractual Services					
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Trello workflow app for IMT members	0.00	359.97
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Zoom, fax, Mailchimp, other - monthly fees	0.00	370.35
11/22/2022	CLM - 0709036	MITCHELL1	Vehicle diagnostic software renewal	0.00	1,788.00
11/30/2022	CLM - 0709935	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	6.00
11/30/2022	CLM - 0709935	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/30/2022	CLM - 0709935	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
11/30/2022	CLM - 0709935	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
11/30/2022	CLM - 0709935	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
12/02/2022	CLM - 0710843	PSTRAX	PS Trax inventory tracking software, 2-yr license	0.00	12,925.00
12/12/2022	CLM - 0711745	VECTOR SOLUTIONS	Crew scheduling software, annual fee	0.00	4,368.00
12/21/2022	CLM - 0713478	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	6.00
12/21/2022	CLM - 0713478	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
12/21/2022	CLM - 0713478	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
12/21/2022	CLM - 0713478	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
12/21/2022	CLM - 0713478	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Survey Monkey annual subscription fee	0.00	384.00
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	TravelBank expense management app, annual fee	0.00	1,224.00
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Trello project management, billing credit	0.00	-359.97
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Zoom, fax, Mailchimp, other - monthly fees	0.00	490.34
12/27/2022	JE - 0243676		Evernote annual subscription, A. Nahas	0.00	69.99
12/27/2022	JE - 0243676		Zoom, fax, Mailchimp, other - monthly fees	0.00	350.35
12/28/2022	CLM - 0714190	LATITUDE 34 TECHNOLOGIES INC	4 Acrobat Pro DC renewals, 1 Adobe CC renewal	0.00	1,835.40
12/30/2022	CLM - 0714204	AMERAVANT	Website hosting fee, 1/1-6/30/23	0.00	534.00
Total Contractual Services				0.00	27,682.43
Line Item Account 7530 -- Publications & Legal Notices					
11/17/2022	CLM - 0709021	SANTA BARBARA NEWS PRESS	Public notice: ITB #2022-001	0.00	104.88
12/15/2022	CLM - 0712313	SANTA BARBARA NEWS PRESS	Public notice: Ordinance 2022-01	0.00	58.14
Total Publications & Legal Notices				0.00	163.02
Line Item Account 7540 -- Rents/Leases-Equipment					
11/22/2022	CLM - 0708985	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, November 2022	0.00	179.44

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/29/2022	CLM - 0710448	COASTAL COPY	Quarterly maintenance for copier, 11/30/22-2/27/23	0.00	753.15
12/21/2022	CLM - 0713495	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, December 2022	0.00	179.44
Total Rents/Leases-Equipment				0.00	1,112.03
Line Item Account 7630 -- Small Tools & Instruments					
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Battery charger for tools, bolt cutters for BC94	0.00	227.26
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Collar mic and cloning cables for portable radios	0.00	748.35
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Flashlights (4) for USAR91 and P94	0.00	659.30
11/30/2022	AUT - SUTAXJE		SUTAX JE - November 2022	0.00	51.10
12/28/2022	CLM - 0714342	GARET BLAKE	G. Blake Reimb: Battery restock	0.00	319.00
Total Small Tools & Instruments				0.00	2,005.01
Line Item Account 7650 -- Special Departmental Expense					
11/18/2022	CLM - 0708544	ENTENMANN ROVIN CO	Retirement badge: St. Oegger	0.00	232.85
12/05/2022	CLM - 0711262	ENTENMANN ROVIN CO	Retirement badges: Taylor, Hickman	0.00	451.74
12/09/2022	CLM - 0711758	Shift Calendars	Shift calendars for 2023	0.00	882.01
12/09/2022	MIC - 0173839	SANTA BARBARA TROPHY	MERRAG Perpetual Plaque: Volunteer of the year	0.00	10.88
12/15/2022	CLM - 0712463	AIR POLLUTION CONTROL DISTRICT	Generator permit, Station 1	0.00	496.00
12/21/2022	CLM - 0713540	ENTENMANN ROVIN CO	Retirement badge: Powell	0.00	232.41
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Flowers sent to MERRAG Board member, MFD mugs	0.00	129.21
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Patagonia jackets for Board members (5)	0.00	800.00
12/27/2022	CLM - 0714484	US BANK CORPORATE PAYMENT SYSTEM	CalCard full payment for 10/22/22 statement	0.00	15,583.22
12/27/2022	JE - 0243676		Reverse CalCard - full payment for 10/24/22 stmt	0.00	-15,583.22
12/27/2022	JE - 0243676		Sympathy flowers for MERRAG board member	0.00	118.44
Total Special Departmental Expense				0.00	3,353.54

# Cost Transactions

From 11/1/2022 to 12/31/2022

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 7671 -- Special Projects					
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Promotional MFD sticker/magnets	0.00	29.09
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Community outreach: emergency document envelopes	0.00	1,612.56
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Pub Ed supplies: helmets, books, MFD table cover	0.00	946.20
12/27/2022	JE - 0243676		EZ-up and tablecloth for PIO comm outreach events	0.00	1,709.99
12/27/2022	JE - 0243676		Pub Ed supplies: stickers, pins, keychns, other	0.00	2,141.03
12/27/2022	JE - 0243676		Ready, Set, Go publications printing	0.00	1,778.39
			Total Special Projects	0.00	8,217.26
Line Item Account 7730 -- Transportation and Travel					
11/01/2022	CLM - 0706810	EAN SERVICES LLC	Rental car: Chief Taylor, Cal Chiefs Planning Mtg.	0.00	127.61
11/01/2022	TRC - 0055712	ERIC KLEWOWICZ	E. Klemowicz Reimb: SRF Lightning Complex	0.00	97.00
11/01/2022	TRC - 0055715	ARACELI GIL NAHAS	A. Nahas Reimb: SRF Lightning Complex	0.00	247.07
11/03/2022	TRC - 0055753	ANTHONY HUDLEY	A. Hudley Reimb: FDAC Leadership Symposium	0.00	170.00
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	A. Hudley: Washburn fire asgmt hotel	0.00	1,824.84
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	B. Bennewate: McKinney fire asgmt hotel	0.00	133.88
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	B. Bennewate: Washburn fire asgmt hotel	0.00	1,743.72
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: FM +3 re: fire code adoption	0.00	56.38
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: Hands Across Montecito potluck	0.00	16.98
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: K. Taylor and Sup. D. Williams	0.00	38.65
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: PIO w/ OEM staff	0.00	134.62
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	D. Neels: FireStats Data Mgmt class	0.00	600.00
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	E. Hamaker: Washburn fire travel expenses	0.00	1,694.64

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/01/2022	CLM - 0710910	EAN SERVICES LLC	J. Moran: Rental car to drop off E91-warranty work	0.00	41.22
12/01/2022	CLM - 0710910	EAN SERVICES LLC	J. Moran: Rental car to drop off P99 at SM Ford	0.00	43.25
12/01/2022	CLM - 0710910	EAN SERVICES LLC	J. Moran: Rental car to drop off P99-warranty work	0.00	41.59
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	A. Nahas: SRF Lightning Complex asgmt lodging	0.00	152.00
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: D. Neels +2 re: Regional Disp	0.00	38.99
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: K. Taylor +4 re: DEI initiatives	0.00	102.10
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: K. Taylor w/ MFA Board	0.00	71.12
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: K. Taylor w/ MFA Labor Mgmt	0.00	30.80
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	D. Neels: New Executive Chief Officer flight (MD)	0.00	675.20
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	E. Hamaker: SRF Lightning Complex asgmt	0.00	421.97
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	E691 crew: RTF-12 Preposition lodging (2nts)	0.00	298.00
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: Cal Chief's Annual Conference	0.00	298.39
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	N. Elmquist: SRF Lightning Complex lodging (2 nts)	0.00	302.54
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	S. Chapman: FDAC annual conference	0.00	657.20
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	S. Davis: SRF Lightning Complex asgmt	0.00	1,429.74
12/27/2022	JE - 0243676		A. Hudley: FDAC Annual Conference	0.00	446.36
12/27/2022	JE - 0243676		B. Bennewate: Mosquito Fire asgmt lodging (7 nts)	0.00	937.44
12/27/2022	JE - 0243676		Business mtg: D. Neels +1 re: Porterville fatality	0.00	25.35
12/27/2022	JE - 0243676		Business mtg: D. Neels +1 re: XSB IMT 3 Planning	0.00	50.01
12/27/2022	JE - 0243676		Business mtg: Hot Springs Trail Committee	0.00	55.83
12/27/2022	JE - 0243676		Business mtg: K. Taylor +7, NWS Jackson rtmt	0.00	215.75
12/27/2022	JE - 0243676		E. Klemowicz: SRF Lightning Complex travel	0.00	15.11

# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/27/2022	JE - 0243676		K. Taylor: CalChiefs Annual Planning Meeting	0.00	45.00
12/27/2022	JE - 0243676		M. Juarez: Howard Fire supplies	0.00	163.73
12/27/2022	JE - 0243676		T. Ederer: IAFC Technology Summit registration	0.00	300.00
12/29/2022	AUT - WCSTALE	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-52.99
Total Transportation and Travel				0.00	13,691.09
Line Item Account 7731 -- Gasoline-Oil-Fuel					
11/02/2022	CLM - 0706988	FUEL SMART	Gasoline charges, October 2022	0.00	481.07
11/04/2022	DJE - 0160234		MWD reimb for diesel fuel usage (accrued FY22)	0.00	-5,714.77
11/22/2022	MIC - 0173085	McCormix Corporation	Diesel fuel, 11/3/22	0.00	466.95
11/22/2022	MIC - 0173085	McCormix Corporation	Diesel fuel, 11/4/22	0.00	2,405.75
12/01/2022	CLM - 0710879	McCormix Corporation	Diesel fuel, 11/29/22	0.00	2,744.10
12/07/2022	CLM - 0711690	FUEL SMART	Gasoline charges, November 2022	0.00	306.83
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	4,445.60
12/27/2022	JE - 0243676		Gasoline charges	0.00	3,043.51
12/28/2022	CLM - 0714339	McCormix Corporation	Diesel fuel, 12/21/22	0.00	2,019.97
12/29/2022	AUT - WCSTALE	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-139.83
Total Gasoline-Oil-Fuel				0.00	10,059.18
Line Item Account 7732 -- Training					
11/01/2022	TRC - 0055711	TRAVIS EDERER	T. Ederer Reimb: IAFC Tech Summit International	0.00	2,166.80
11/03/2022	TRC - 0055752	ANDREW RUPP	A. Rupp Reimb: PSPSA Conference	0.00	1,099.04
11/22/2022	TRC - 0055957	WILLIAM WRENN	W. Wrenn Reimb: L-381	0.00	275.19
11/23/2022	CLM - 0709709	KEVIN FRENCH	K. French Reimb: Paramedic license renewal	0.00	250.00
11/30/2022	CLM - 0709694	JARED GAMM	J. Gamm Reimb: Paramedic license renewal	0.00	250.00
11/30/2022	CLM - 0710630	SHAUN P DAVIS	S. Davis Reimb: Paramedic license renewal	0.00	250.00
11/30/2022	CLM - 0710640	TREVOR BURCH	T. Burch Reimb: Paramedic license renewal	0.00	250.00
11/30/2022	TRC - 0056019	JESS MORAN	J. Moran Reimb: Calif. Fire Mechanics Academy	0.00	404.00
11/30/2022	TRC - 0056020	ERIC KLEWOWICZ	E. Klemowicz Reimb: L-381	0.00	236.00



# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/30/2022	TRC - 0056022	SHAUN P DAVIS	S. Davis Reimb: L-381	0.00	95.00
12/22/2022	TRC - 0056190	WILLIAM WRENN	W. Wrenn Reimb: Critical Incident Stress Mgmt	0.00	237.00
12/22/2022	TRC - 0056191	EVAN SKEI	E. Skei Reimb: Basic Peer Support	0.00	434.13
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	A. Hudley: AR S-339 Divs/Group Supervisor lodging	0.00	500.64
12/27/2022	CLM - 0714482	US BANK CORPORATE PAYMENT SYSTEM	C. Favuzzi: CAPIO Conference lodging	0.00	864.40
12/27/2022	TRC - 0056256	DUSTIN BARTHEL	D. Barthel Reimb: RS1-Rescue Systems 1	0.00	675.50
12/27/2022	TRC - 0056266	ANDREW RUPP	A. Rupp Reimb: CISM Basic by TCTI	0.00	486.31
12/27/2022	TRC - 0056272	TYLER MCMANIGAL	T. McManigal Reimb: Rescue Systems 1	0.00	38.00
12/28/2022	CLM - 0714483	SANTA BARBARA CO FIRE CHIEF ASSOC	Rescue Systems 2 registration, 5 employees	0.00	2,000.00
12/29/2022	AUT - WCSTALE	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-76.00
12/30/2022	CLM - 0714493	SCOTT CHAPMAN	S. Chapman Reimb: Fuel for BC96	0.00	104.36
Total Training				0.00	10,540.37

### Line Item Account 7760 -- Utilities

11/07/2022	MIC - 0172693	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	623.89
11/07/2022	MIC - 0172693	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	299.38
11/18/2022	MIC - 0172974	THE GAS COMPANY	Gas service, Sta. 1 - 11/02/22	0.00	83.95
11/18/2022	MIC - 0172974	THE GAS COMPANY	Gas service, Sta. 2 - 11/03/22	0.00	93.10
12/07/2022	JE - 0242620		Property tax charges for 3 MFPD properties	0.00	13,281.90
12/12/2022	MIC - 0173844	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	534.37
12/12/2022	MIC - 0173844	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	344.14
12/15/2022	MIC - 0174042	THE GAS COMPANY	Gas service, Sta. 1 - 12/05/22	0.00	269.47
12/15/2022	MIC - 0174042	THE GAS COMPANY	Gas service, Sta. 2 - 12/06/22	0.00	252.10
12/20/2022	MIC - 0174323	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	5,477.54
Total Utilities				0.00	21,259.84

### Line Item Account 8300 -- Equipment

11/29/2022	CLM - 0709680	5 BAR ENGINEERING LLC	Communications: Microwave simulcast upgrade	0.00	10,844.14
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# Cost Transactions

From 11/1/2022 to 12/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/27/2022	CLM - 0713973	COMMLINE INC	Communications: Microwave simulcast upgrade-radio	0.00	15,924.97
			Total Equipment	0.00	26,769.11
			Total Montecito Fire Protection Dist	0.00	3,557,344.10

# Cost Transactions

Expenses in line items 7730 and 7731 were incorrectly charged to Fund 3653, instead of the General Fund 3650. These expenses will be moved to 3650.

From 11/1/2022 to 12/31/2022

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 7730 -- Transportation and Travel					
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	E391 crew: McKinney fire asgmt hotel	0.00	201.60
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	FasTrak toll fees	0.00	25.00
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	J. Moran: McKinney fire asgmt travel	0.00	1,490.69
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	J. Moran: Trip to drop off SQ91 at the shop	0.00	12.90
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: Pinnacle Conference	0.00	101.54
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: McKinney fire asgmt hotel	0.00	1,583.77
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	N. Elmquist: McKinney fire asgmt hotel	0.00	762.44
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	N. Elmquist: Washburn fire asgmt hotel	0.00	1,644.00
Total Transportation and Travel				0.00	5,821.94
Line Item Account 7731 -- Gasoline-Oil-Fuel					
11/16/2022	CLM - 0709038	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	5,568.13
Total Gasoline-Oil-Fuel				0.00	5,568.13
Line Item Account 8200 -- Structures&Struct Improvements					
11/01/2022	CLM - 0706319	ASHLEY & VANCE ENGINEERING INC	Engineering for 1257/1259 EVR, 9/1/22, 16, 21, 26	0.00	815.00
11/14/2022	CLM - 0708463	PUEBLO CONSTRUCTION INC	Construction rebuild - 1255 EVR, October 2022	0.00	97,876.74
11/14/2022	CLM - 0708463	PUEBLO CONSTRUCTION INC	Construction repair - 1257 EVR, October 2022	0.00	9,835.28
11/14/2022	CLM - 0708463	PUEBLO CONSTRUCTION INC	Construction retention amount, October 2022	0.00	-5,385.60
11/17/2022	CLM - 0708569	PACIFIC ARC INC ARCHITECTS	Architect for 1257 EVR rebuild, 9/30-10/31/22	0.00	2,025.00
11/22/2022	CLM - 0709003	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, October 2022	0.00	5,264.00
11/29/2022	CLM - 0709692	KEVIN L VANDERVORT STRUCTURAL ENGINEERING INC	Rental property rebuild: Engineering	0.00	232.50

# Cost Transactions

From 11/1/2022 to 12/31/2022

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
12/09/2022	CLM - 0711894	PUEBLO CONSTRUCTION INC	Construction rebuild - 1255 EVR, November 2022	0.00	118,106.40
12/09/2022	CLM - 0711894	PUEBLO CONSTRUCTION INC	Construction repair - 1257 EVR, November 2022	0.00	7,008.40
12/09/2022	CLM - 0711894	PUEBLO CONSTRUCTION INC	Construction retention amount, November 2022	0.00	-6,255.74
12/16/2022	CLM - 0712780	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, Nov 2022	0.00	5,544.00
Total Structures&Struct Improvements				0.00	235,065.98
Total Montecito Fire Land & Building				0.00	246,456.05

# Financial Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2020 Year-To-Date Actual	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	9,648,636.98	10,229,558.79	11,055,296.34
3011 -- Property Tax-Unitary	0.00	0.39	0.48
3015 -- PT PY Corr/Escapes Secured	40,616.65	14,127.56	53,763.23
3020 -- Property Tax-Current Unsecd	597,348.63	635,110.04	692,445.04
3023 -- PT PY Corr/Escapes Unsecured	3,051.61	7,200.28	3,977.57
3040 -- Property Tax-Prior Secured	-1,041.34	-2,073.69	-532.73
3050 -- Property Tax-Prior Unsecured	5,344.89	6,440.83	8,899.23
3054 -- Supplemental Pty Tax-Current	47,395.71	94,368.32	121,309.85
3056 -- Supplemental Pty Tax-Prior	-455.56	-10,715.14	8,286.79
<b>Taxes</b>	<b>10,340,897.57</b>	<b>10,974,017.38</b>	<b>11,943,445.80</b>
<b>Fines, Forfeitures, and Penalties</b>			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	433.19	81.49	226.69
<b>Fines, Forfeitures, and Penalties</b>	<b>433.19</b>	<b>81.49</b>	<b>226.69</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	22,879.42	7,577.98	17,841.38
3381 -- Unrealized Gain/Loss Invstmnts	-47,752.78	-46,637.37	0.00
3409 -- Other Rental of Bldgs and Land	0.00	1,400.00	0.00
<b>Use of Money and Property</b>	<b>-24,873.36</b>	<b>-37,659.39</b>	<b>17,841.38</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	-41,995.75	-9,527.15	53,832.48
4220 -- Homeowners Property Tax Relief	38,494.07	38,434.61	38,670.00
4310 -- State Grant	60,289.88	14,112.20	-0.05
<b>Intergovernmental Revenue-State</b>	<b>56,788.20</b>	<b>43,019.66</b>	<b>92,502.43</b>

# Financial Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2020 Year-To-Date Actual	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	0.00	696,204.27	330,658.96
4610 -- Federal Aid for Disaster	0.00	0.00	0.00
Intergovernmental Revenue-Federal	0.00	696,204.27	330,658.96
<b>Charges for Services</b>			
5105 -- Reimb for District Services	75,663.09	78,388.52	109,505.27
Charges for Services	75,663.09	78,388.52	109,505.27
<b>Miscellaneous Revenue</b>			
5768 -- Safety Member Reimbursement	29,756.24	31,186.32	13,017.71
5769 -- State Reimbursements	-10,877.56	0.00	0.00
5894 -- Other-Payment for Damages	0.00	0.00	0.00
5895 -- Other-Donations	0.00	12,000.00	0.00
5909 -- Other Miscellaneous Revenue	850.37	1,418.32	1,295.54
Miscellaneous Revenue	19,729.05	44,604.64	14,313.25
Revenues	10,468,637.74	11,798,656.57	12,508,493.78
<b>Expenditures</b>			
<b>Salaries and Employee Benefits</b>			
6100 -- Regular Salaries	4,041,513.08	5,709,743.26	6,601,827.20
6300 -- Overtime	47,206.25	9,705.53	0.00
6301 -- Overtime - Reimbursable	1,883,900.34	1,007,793.83	0.00
6310 -- Overtime - Constant Staffing	421,330.19	152,476.13	0.00
6400 -- Retirement Contribution	2,340,565.91	1,498,241.20	1,704,280.65
6450 -- Supp Retirement Contribution	1,000,000.00	0.00	0.00
6550 -- FICA/Medicare	86,372.23	103,438.66	95,752.92
6600 -- Health Insurance Contrib	995,564.80	1,075,123.04	1,116,292.10
6700 -- Unemployment Ins Contribution	311.20	121.26	153.60

# Financial Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2020 Year-To-Date Actual	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual
6900 -- Workers Compensation	550,867.83	621,943.59	698,333.90
Salaries and Employee Benefits	11,367,631.83	10,178,586.50	10,216,640.37
Services and Supplies			
7030 -- Clothing and Personal	11,305.17	44,901.64	17,524.53
7050 -- Communications	58,664.95	48,699.93	55,919.11
7060 -- Food	1,716.02	1,389.04	774.55
7070 -- Household Supplies	14,381.66	11,918.91	13,541.80
7090 -- Insurance	41,784.00	80,890.00	97,377.00
7120 -- Equipment Maintenance	14,686.30	8,278.48	15,807.51
7200 -- Structure & Ground Maintenance	9,743.72	35,260.40	33,426.42
7205 -- Fire Defense Zone	169,332.39	128,152.79	138,107.76
7322 -- Consulting & Mgmt Fees	420.00	105.00	0.00
7324 -- Audit and Accounting Fees	8,085.00	3,456.75	4,723.25
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	51,367.44	5,113.08	7,911.73
7363 -- Equipment Maintenance	111,890.49	79,262.38	55,605.54
7400 -- Medical, Dental and Lab	16,171.54	21,303.83	20,030.98
7430 -- Memberships	9,913.45	9,895.00	11,171.00
7450 -- Office Expense	24,517.54	3,679.54	5,176.56
7456 -- IT Hardware Purchase < \$5K	0.00	13,333.83	1,442.08
7460 -- Professional & Special Service	153,941.81	147,095.92	158,581.72
7507 -- ADP Payroll Fees	3,096.49	3,432.06	5,013.66
7510 -- Contractual Services	78,693.59	77,557.26	103,725.24
7530 -- Publications & Legal Notices	3,981.99	279.30	2,800.62
7540 -- Rents/Leases-Equipment	2,358.33	2,315.87	2,554.61
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	4,762.92	4,795.20	2,449.62

# Financial Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2020 Year-To-Date Actual	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual
7630 -- Small Tools & Instruments	2,451.24	3,608.31	2,005.01
7650 -- Special Departmental Expense	2,863.10	19,842.54	28,396.80
7671 -- Special Projects	0.00	0.00	10,321.45
7730 -- Transportation and Travel	27,455.38	47,259.27	29,144.92
7731 -- Gasoline-Oil-Fuel	25,081.68	39,384.52	27,727.92
7732 -- Training	10,278.85	12,361.38	18,648.61
7760 -- Utilities	39,955.92	34,930.46	39,804.22
Services and Supplies	898,900.97	888,502.69	909,714.22
<b>Other Charges</b>			
7830 -- Interest Expense	0.00	0.00	62,177.76
Other Charges	0.00	0.00	62,177.76
<b>Capital Assets</b>			
8200 -- Structures&Struct Improvements	5,825.40	3,374.06	1,050.00
8300 -- Equipment	0.00	1,310.44	26,769.11
Capital Assets	5,825.40	4,684.50	27,819.11
Expenditures	12,272,358.20	11,071,773.69	11,216,351.46
<b>Other Financing Sources &amp; Uses</b>			
<b>Other Financing Sources</b>			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
5921 -- Long Term Debt Proc-Bond/Notes	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
<b>Other Financing Uses</b>			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00

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# Financial Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2020 Year-To-Date Actual	12/31/2021 Year-To-Date Actual	12/31/2022 Year-To-Date Actual
Other Financing Sources & Uses	0.00	0.00	0.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	58,600.30	2,483.86	0.00
Decrease to Restricted	58,600.30	2,483.86	0.00
Decrease to Committed			
9850 -- Salary & Retirement Offset	1,000,000.00	0.00	0.00
Decrease to Committed	1,000,000.00	0.00	0.00
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 Restricted			
9797 -- Unrealized Gains	10,847.52	0.00	0.00
Increase to Restricted	10,847.52	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	1,047,752.78	2,483.86	0.00
Montecito Fire Protection Dist	-755,967.68	729,366.74	1,292,142.32
Net Financial Impact	-755,967.68	729,366.74	1,292,142.32

# Expenditure Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2022 Month-To-Date Actual	8/31/2022 Month-To-Date Actual	9/30/2022 Month-To-Date Actual	10/31/2022 Month-To-Date Actual	11/30/2022 Month-To-Date Actual	12/31/2022 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	468,877.87	1,284,232.09	1,768,876.59	587,413.35	1,051,005.37	1,441,421.93
6300 -- Overtime	0.00	0.00	0.00	0.00	0.00	0.00
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	0.00	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	811,147.00	223,497.65	152,891.76	151,109.06	151,209.61	214,425.57
6550 -- FICA/Medicare	7,064.65	17,750.17	27,392.75	7,305.41	14,713.53	21,526.41
6600 -- Health Insurance Contrib	186,248.80	187,214.15	185,077.01	188,431.34	182,221.06	187,099.74
6700 -- Unemployment Ins Contribution	0.00	12.80	54.40	0.00	44.80	41.60
6900 -- Workers Compensation	626,743.95	0.00	71,589.95	0.00	0.00	0.00
<b>Total Salaries and Employee Benefits</b>	<b>2,100,082.27</b>	<b>1,712,706.86</b>	<b>2,205,882.46</b>	<b>934,259.16</b>	<b>1,399,194.37</b>	<b>1,864,515.25</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	12,281.24	3,122.62	0.00	0.00	1,889.67	231.00
7050 -- Communications	9,528.59	15,043.77	7,682.21	9,725.11	6,143.78	7,795.65
7060 -- Food	224.00	0.00	0.00	161.96	315.00	73.59
7070 -- Household Supplies	1,774.17	2,157.53	1,509.99	1,856.63	3,626.22	2,617.26
7090 -- Insurance	97,377.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	5,438.80	2,008.33	889.16	4,449.52	2,312.14	709.56
7200 -- Structure & Ground Maintenance	1,583.00	5,185.00	7,419.17	11,239.25	6,780.00	1,220.00
7205 -- Fire Defense Zone	35,766.03	14,683.84	26,138.50	22,296.22	8,080.67	31,142.50
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	4,723.25	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	7,660.99	196.49	54.25
7363 -- Equipment Maintenance	986.51	17,962.77	6,590.51	5,354.94	6,267.27	18,443.54
7400 -- Medical, Dental and Lab	0.00	8,056.02	3,217.37	2,653.18	3,656.12	2,448.29
7430 -- Memberships	0.00	0.00	150.00	8,810.00	1,500.00	711.00
7450 -- Office Expense	647.88	219.02	1,779.88	129.82	897.05	1,502.91

# Expenditure Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2022 Month-To-Date Actual	8/31/2022 Month-To-Date Actual	9/30/2022 Month-To-Date Actual	10/31/2022 Month-To-Date Actual	11/30/2022 Month-To-Date Actual	12/31/2022 Month-To-Date Actual
7456 -- IT Hardware Purchase < \$5K	0.00	0.00	0.00	0.00	854.22	587.86
7460 -- Professional & Special Service	14,208.40	17,341.37	32,693.50	37,298.79	34,223.63	22,816.03
7507 -- ADP Payroll Fees	646.61	1,000.85	832.85	847.45	850.45	835.45
7510 -- Contractual Services	52,843.62	5,051.40	15,589.46	2,558.33	4,189.82	23,492.61 <a href="#">11</a>
7530 -- Publications & Legal Notices	2,586.30	51.30	0.00	0.00	104.88	58.14
7540 -- Rents/Leases-Equipment	179.44	179.44	837.04	246.66	932.59	179.44
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	2,449.62	0.00	0.00	0.00
7630 -- Small Tools & Instruments	0.00	0.00	0.00	0.00	1,686.01	319.00
7650 -- Special Departmental Expense	1,352.26	23,509.94	628.02	-446.96	232.85	3,120.69
7671 -- Special Projects	0.00	0.00	2,104.19	0.00	29.09	8,188.17 <a href="#">12</a>
7730 -- Transportation and Travel	0.00	6,383.89	4,301.27	4,768.67	6,885.39	6,805.70
7731 -- Gasoline-Oil-Fuel	2,975.75	2,601.33	9,214.34	2,877.32	-2,361.00	12,420.18
7732 -- Training	225.00	0.00	6,513.24	1,370.00	5,276.03	5,264.34
7760 -- Utilities	4,577.62	4,634.39	4,884.12	4,448.25	1,100.32	20,159.52 <a href="#">13</a>
Total Services and Supplies	245,202.22	129,192.81	140,147.69	128,306.13	95,668.69	171,196.68
Other Charges						
7830 -- Interest Expense	62,177.76	0.00	0.00	0.00	0.00	0.00
Total Other Charges	62,177.76	0.00	0.00	0.00	0.00	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	0.00	0.00	1,050.00	0.00	0.00	0.00
8300 -- Equipment	0.00	0.00	0.00	0.00	10,844.14	15,924.97
Total Capital Assets	0.00	0.00	1,050.00	0.00	10,844.14	15,924.97
Total Expenditures	2,407,462.25	1,841,899.67	2,347,080.15	1,062,565.29	1,505,707.20	2,051,636.90

# Expenditure Trend

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2022 Month-To-Date Actual	8/31/2022 Month-To-Date Actual	9/30/2022 Month-To-Date Actual	10/31/2022 Month-To-Date Actual	11/30/2022 Month-To-Date Actual	12/31/2022 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	2,407,462.25	1,841,899.67	2,347,080.15	1,062,565.29	1,505,707.20	2,051,636.90
Total Report	2,407,462.25	1,841,899.67	2,347,080.15	1,062,565.29	1,505,707.20	2,051,636.90

**Montecito Fire Department  
Mutual Aid Billing Detail  
FY 2022-23**

<b>Fire Name, #</b>	<b>Period Covered</b>	<b>Invoice #</b>	<b>Invoice Date</b>	<b>Agency</b>	<b>Total Due</b>	<b>Date Received</b>	<b>Amount Received</b>
Camino, CA-SLU-009548	06/29-07/01/22	U-20222936	12/27/22	CalOES	33,374.47		
Fairview, CA-RRU-129712	09/07-09/12/22	U-20222862	11/15/22	CalOES	77,314.77		
Fire Support & Extended Staffing, CA-LPF-000003	11/02-11/07/22	2022-10	12/01/22	USFS	12,956.60	12/22/22	<b>12,956.60</b>
Fire Support & Extended Staffing, CA-LPF-000003	11/15-11/26/22	2022-11	12/01/22	USFS	25,051.93	12/22/22	<b>25,051.93</b>
Howard, CA-LPF-002477	10/9-10/11/220	2022-09	12/01/22	USFS	10,873.87	12/27/22	<b>10,873.87</b>
McKinney, CA-KNF-006177	07/31-08/20/22	F-20222396	10/11/22	USFS	270,439.10	12/20/22	<b>270,439.10</b>
McKinney, CA-KNF-006177 (JM)	08/02-08/19/22	F-20222739	11/15/22	USFS	61,691.11		
Mosquito, CA-TNF-001371	09/12-10/21/22	F-20223122	12/19/23	USFS	133,870.92		
Oak, CA-MMU-016149	07/24-08/08/22	U-20222336	09/12/22	CalOES	53,832.12	11/14/22	<b>53,832.12</b>
OES Preposition XSB, CA-XSB-220020	08/31-09/06/22	O-20225153-MTO	12/19/22	CalOES	86,320.69		
OES Preposition (Storm) XSB, CA-OES-230012	01/04-01/05/22			CalOES			
OES Preposition (Storm) XSB, CA-OES-230012	01/09-01/12/22			CalOES			
OES Preposition XSD, CA-OES-220045	09/09-09/11/22	O-20225158-MTO	12/20/22	CalOES	18,254.93		
ONC Preposition, CA-ONC-000004	08/17-08/20/22	F-20222559	10/21/22	USFS	42,656.08		
SRF Lightning Complex, CA-SRF-000620	08/08-09/11/22	F-20222559	10/21/22	USFS	64,786.01	01/12/23	<b>64,786.01</b>
SRF Lightning Complex, CA-SRF-000620	08/30-09/21/22	F-20222771	11/15/22	USFS	323,685.77	01/12/23	<b>323,685.77</b>
Washburn, CA-YNP-000038	07/12-07/31/22	I-20222053	09/02/22	USFS	249,545.67		
Wishon, CA-SQF-002089	08/18-08/21/22	F-2022229	09/29/22	USFS	11,815.89	11/10/22	<b>11,815.89</b>
					<b>\$ 1,476,469.93</b>		<b>\$ 773,441.29</b>



# Agenda

## Item #3





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

**OPEB Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
December 2021	14,098,797.79	-	159,617.54	5,193.72	14,253,221.61	1.10%	1.66%
January 2022	14,253,221.61	-	(366,445.18)	5,234.82	13,881,541.61	-2.61%	-2.39%
February 2022	13,881,541.61	-	(206,655.66)	5,144.33	13,669,741.62	-1.53%	-3.04%
March 2022	13,669,741.62	-	(170,269.72)	5,090.36	13,494,381.54	-1.28%	-5.32%
April 2022	13,494,381.54	-	(635,834.65)	5,019.48	12,853,527.41	-4.75%	-7.41%
May 2022	12,853,527.41	-	30,694.73	4,851.66	12,879,370.48	0.20%	-5.78%
June 2022	12,879,370.48	-	(501,067.92)	4,856.18	12,373,446.38	-3.93%	-8.31%
July 2022	12,373,446.38	-	458,494.03	4,741.77	12,827,198.64	3.67%	-0.20%
August 2022	12,827,198.64	-	(310,530.87)	4,853.01	12,511,814.76	-2.46%	-2.85%
September 2022	12,511,814.76	-	(662,816.28)	4,760.05	11,844,238.43	-5.34%	-4.28%
October 2022	11,844,238.43	-	148,898.83	4,578.09	11,988,559.17	1.22%	-6.54%
November 2022	11,988,559.17	-	484,196.67	4,612.28	12,468,143.56	4.00%	-0.35%
<b>Total</b>		<b>-</b>	<b>(1,571,718.48)</b>	<b>58,935.75</b>			

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

Total OPEB Liability at 6/30/2020 = \$ 14,205,047 (Excludes implicit subsidy liability of \$1,718,773)

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

Net OPEB Liability at 6/30/2020 = \$ **1,802,961**

Funded status = **87.3%**

**Pension Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
December 2021	6,713,993.48	-	75,711.07	2,469.22	6,787,235.33	1.09%	1.70%
January 2022	6,787,235.33	-	(174,626.51)	2,492.75	6,610,116.07	-2.61%	-2.38%
February 2022	6,610,116.07	-	(98,404.97)	2,449.46	6,509,261.64	-1.53%	-3.05%
March 2022	6,509,261.64	-	(81,001.77)	2,423.75	6,425,836.12	-1.28%	-5.32%
April 2022	6,425,836.12	-	(302,793.56)	2,390.21	6,120,652.35	-4.75%	-7.40%
May 2022	6,120,652.35	-	14,593.68	2,310.30	6,132,935.73	0.20%	-5.78%
June 2022	6,132,935.73	-	(239,100.37)	2,312.44	5,891,522.92	-3.94%	-8.32%
July 2022	5,891,522.92	-	217,959.56	2,231.01	6,107,251.47	3.66%	-0.22%
August 2022	6,107,251.47	-	(147,639.97)	2,284.19	5,957,327.31	-2.25%	-11.91%
September 2022	5,957,327.31	-	(315,732.03)	2,245.35	5,639,349.93	-5.34%	-4.28%
October 2022	5,639,349.93	-	70,945.08	2,179.43	5,708,115.58	1.22%	-6.54%
November 2022	5,708,115.58	-	230,490.02	2,195.73	5,936,409.87	4.00%	-0.35%
<b>Total</b>		<b>-</b>	<b>(749,599.77)</b>	<b>27,983.84</b>			

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

Total Accrued Pension Liability at 6/30/2021 = \$ 120,026,892

CalPERS total assets at 6/30/2021 = 119,440,372

Net Pension Liability at 6/30/2021 = \$ **586,520**

\*Funded status = **99.5%**

\*The PARS pension trust balance at 6/30/21 was \$6,762,426. When combined with CalPERS assets, total assets equal \$126,202,798, or a pension funded status of 105.1%.



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

**Account Report for the Period**  
**11/1/2022 to 11/30/2022**

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

**Account Summary**

Source	Balance as of 11/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 11/30/2022
OPEB	\$11,988,559.17	\$0.00	\$484,196.67	\$4,612.28	\$0.00	\$0.00	\$12,468,143.56
PENSION	\$5,708,115.58	\$0.00	\$230,490.02	\$2,195.73	\$0.00	\$0.00	\$5,936,409.87
<b>Totals</b>	<b>\$17,696,674.75</b>	<b>\$0.00</b>	<b>\$714,686.69</b>	<b>\$6,808.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,404,553.43</b>

**Investment Selection**

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

**Investment Objective**

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

**Investment Return**

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	4.04%	-0.23%	-11.16%	1.23%	3.08%	5.53%	1/19/2010
PENSION	4.04%	-0.23%	-11.17%	1.29%	2.75%	-	6/29/2017

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

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

# Agenda

## Item #4






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## STAFF REPORT

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**To:** Montecito Fire Protection District Finance Committee  
**From:** Kevin Taylor, Fire Chief *KT*  
**Prepared by:** Araceli Nahas, Accountant *AN*  
**Date:** January 17, 2023  
**Topic:** Financial Policies Review

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### Summary

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The Board approved the District's Financial Policies on September 2021 and again in January 2022. The current policies are presented to the Finance Committee Board for review and to consider any amendments in preparation for the budget development process for fiscal year 2023-24.

### Discussion

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

The "CalPERS Funded Status" section (in 3.2.1 CalPERS Background, pg. 5) has been updated to reflect current funded status. There have been no other changes to this report and Staff is not recommending any policy changes.

### Conclusion

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The Finance Committee can recommend changes to the Financial Policies to the Board or recommend approval of this report as presented.

### Attachments

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1. Montecito Fire Protection District Financial Policies

### Strategic Plan Reference

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Strategic Plan Goal #8, Ensure Financial Accountability & Transparency



# FINANCIAL POLICIES MONTECITO FIRE PROTECTION DISTRICT



January 2023

Prepared by:



**Capitol | PFG**

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**Section 1: Overview**

The purpose of these Financial Policies is to promote the financial stability and long-term planning of the Montecito Fire Protection District (MFPD) by directing the Fire Chief to achieve the following goals:

1. Develop and manage the Budget
2. Maintain Adequate General Fund and Capital Reserves
3. Achieve the goal of fully funded Pension and Other Post-Employment Benefits
4. Allow for the prudent use of debt

The Financial Policies have been prepared specifically for the MFPD. They were developed based on industry best practices from a variety of sources including the Government Finance Officers Association and recommendations including specific reserve policy goals from Capitol PFG, the MFPD's Municipal Advisor. The Financial Policies build upon periodic financial reviews related to budgeting and long-term liabilities such as vehicle needs, station funding and retirement obligations of the MFPD. In keeping with past practice, the Board of Directors (Board) will continue to review and amend these policies as it deems appropriate in order to sustain the prudent financial management of the MFPD.

**Section 2: Financial Policies****2.1 Management of Budget**

1. **Annual Budget** - The financial operations of the District will be conducted in accordance with an annual budget that has been reviewed and adopted by the Board of Directors in compliance with applicable laws and regulations.
2. **Preliminary Budget** - Each year a preliminary budget will be prepared and presented for approval by the Board in open session normally in June. A final budget will be presented for approval, normally in September for public hearing and adoption by the Board.
3. **Financial Performance** - The District's financial performance against the adopted budget will be reviewed by the Finance Committee bi-monthly.
4. **Gann Limit** - Each year, the District will perform the necessary calculations to determine if year-end proceeds of taxes subject to the Gann Limit have exceeded the Gann Limit. The compliance calculation will be completed within 90 days after the end of the fiscal year.
5. **Multi-Year Forecast** - The Fire Chief will maintain a multi-year financial forecast that will help provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands and identify key variables that cause change in the level of revenue. The multi-year financial forecast will be used as a tool for the development of the District's annual budget and can support budget recommendations made to the Board.

**2.2 Maintenance of Reserves**

Maintaining the appropriate level of reserves is essential for sustaining the long-term financial health of the MFPD. The Reserve Policies will assist the Board in maintaining existing public assets, responding to unplanned events and emergencies, and ensure financial viability should there be an unexpected fluctuation in revenues or expenditures.

**2.2.1 Categories**

The MFPD shall accumulate, maintain and segregate its reserve funds into the following categories:

1. General Fund Reserve
  - a. Economic Uncertainties
  - b. Catastrophic Event
  - c. Unrestricted Residual
2. Capital Reserve
3. Land and Building Reserve

### 2.2.2 Scope

The Reserve Policy will assist the Board of Directors in establishing:

1. Periodic review requirements for each reserve
2. Target levels for reserve funds
3. Requirements for the use of reserve funds

### 2.2.3 Periodic Review

The MFPD shall review the reserve balances and targets annually as a part of the annual budget process. The Fire Chief will continue to review all reserve balances on a monthly basis, with a yearly report going to the full Board to receive and file.

### 2.2.4 General Fund Reserves

The Board will maintain the following General Fund Reserves:

1. **Economic Uncertainties Reserve** - equal to at least 3 months of operating expenditures. The Economic Uncertainties Reserve will be internally restricted and utilized for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred shall be returned to the Economic Uncertainties Reserve to sustain sufficient working capital for operations.
2. **Catastrophic Event Reserve** – equal to 10% of the District’s property tax revenues, plus 5% of total General Fund expenditures. The Catastrophic Event Reserve will be internally restricted and utilized to ensure against significant one-time outlays due to significant loss in the tax base or large-scale fire suppression.
3. **Unrestricted Residual Reserve** – equal to a maximum of \$1 million, the Unrestricted Residual Reserve is utilized for providing the Board of Directors with financial flexibility to augment internally restricted reserves and be a source to supplement operating needs.

### 2.2.5 Capital Reserve

The Board will maintain a Capital Reserve with an assigned funding target of \$3 million. The Capital Reserve will address expenditures for acquisition of apparatus, vehicles and equipment as identified in the Vehicle Replacement Plan. The assigned funding target will be maintained at a level that will allow the MFPD to acquire vehicles and apparatus on a pay-as-you go basis.

The Board may also use the Capital Reserve for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred will be returned to the Capital Reserve.

**2.2.6 Land and Building Reserve**

The MFPD will set-aside a minimum reserve of \$1 million and a target maximum reserve of \$3 million for this purpose.

If necessary, the Board may accumulate funds in excess of the target maximum in order to ensure sufficient funding for foreseeable land acquisition as well as construction and reconstruction of buildings, refurbishment and modernization of existing stations.

The Fire Chief will submit plans for increasing or decreasing the level of unrestricted reserves in order to maintain reserve levels that are consistent with this Policy.

### **Section 3: Pension and Other Post Employment Benefit Policy**

#### **3.1 Overview**

Retirement benefits are an important factor in attracting and retaining talented personnel to the MFPD. The purpose of these policies is to reduce unfunded liabilities and sustain funding that honors the MFPD promises to its personnel while establishing a firm financial foundation for the future.

#### **3.2 Pension Benefits**

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to plan participants. In order for the pension-benefit plan to be sustainable over time, the plan must accumulate adequate resources over the active service life of benefiting employees. The MFPD pension funding policy provides a strategy for maintaining a funded status goal of 100%.

##### **3.2.1 CalPERS Background**

###### **CalPERS Pension Plan**

The MFPD participates in the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within California. All full-time and certain part-time MFPD employees that meet the CalPERS membership eligibility requirements can participate in CalPERS.

The employee contribution level for MFPD Miscellaneous members is 8%, while District Safety member's contribution level is 9% of reportable earnings. The MFPD makes these contributions for the employees on their behalf, and is required to contribute an actuarially determined employer contribution rate for both member groups. The contribution requirements of plan members are based upon the benefit level adopted by the MFPD Board. The employer contribution rate is established annually and may be amended by CalPERS.

On January 1, 2013, the Public Employee Pension Reform Act of 2013 (PEPRA) became effective, which limits the employer contribution for the employee's share of the contribution for employees hired on or after January 1, 2013.

In addition to employer cost contributions, the MFPD may make unfunded liability payments annually to help make up shortfalls, if any, in the pension plan. This is actuarially determined by CalPERS.

###### **CalPERS Funded Status**

The measure of funded status is an assessment of the need for future employer contributions based on the actuarial cost method to fund the plan. It is a "point in time measurement" that assesses the funding progress of the pension plan. The funded ratio is determined by dividing the Accrued Liability (AL) by the Market Value of Assets (MVA). As of this date, the current funded ratio is estimated at 99.5%.

### 3.2.2 CalPERS Policies

#### Annual and Lump Sum Payments to CalPERS

The MFPD will annually make the Actuarially Determined Contributions (ADC) including the normal cost for current service and amortization of any under-funded amount.

As part of the annual budget process, the MFPD will pay the entire fiscal year's contributions for any actuarial unfunded liabilities (UAL) in July in order to receive a discount instead of making monthly payments. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members.

#### Annual Review of CalPERS

The Fire Chief will annually review the actuarial valuations, including the required employer contribution for the upcoming fiscal year, increases or decreases in the unfunded liability, and funded status. This review may include factors such as changes to the discount rate, investment earnings on assets and assumptions changes.

#### CalPERS Funding Target

The MFPD has a goal of maintaining a funding target of 90%-100%. In the event that the funded status falls below 90%, the MFPD may rely on its PARS Pension Trust to bring the funding target up to its funding goal.

### 3.2.3 PARS Pension Trust Background

The MFPD established a Section 115 Irrevocable Exclusive Benefit Trust in May 2017. The purpose of the Pension Trust is to maintain local control over funds set-aside exclusively to reimburse or pay pension benefits. The Board of Directors controls the PARS Pension Trust (Pension Trust). The Fire Chief serves as the Plan Administrator. The MFPD contracts with a Team of consultants to serve in the following capacities:

- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support
- Trustee – plan fiduciary and custodian of assets
- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

### 3.2.4 PARS Pension Trust Policies

#### Contributions to Pension Trust

Contributions to Pension Trust are discretionary. The Fire Chief may recommend to the Board of Directors contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings

- Bond proceeds from pension bonds

#### **Withdrawals from Pension Trust**

The Fire Chief may recommend to the Board of Directors withdrawals from the Pension Trust for the following reasons:

- Make contributions to CalPERS
- Reimburse the MFPD for contributions made to CalPERS
- Make additional catch-up payments to CalPERS to increase funding ratios

Contributions to the Pension Trust are discretionary and may not be made if it would cause the total of pension assets at CalPERS and the market value of assets in the Pension Trust to exceed Total Pension Liabilities.

#### **Investment Strategy**

The current investment strategy consists of a moderately conservative Highmark Plus (Active) Strategy. The investment strategy should be reviewed by the Board on an annual basis.

#### **Funding Target**

The MFPD will utilize the Pension Trust and amounts held at CalPERS to maintain a funding target of 100%.

### **3.3 Other Post-Employment Benefits (OPEB)**

#### **3.3.1 OPEB Background**

The MFPD provides retiree healthcare benefits for employees who retire with CalPERS pension benefits. The District contracts with CalPERS for this insured benefit plan. The plan's medical benefits and premium rates are established by CalPERS and insurance providers. The MFPD pays for medical, dental, and vision premiums for the lifetime of the retiree and their eligible dependents. The MFPD offers the same medical, dental and vision plans to its retirees as to its active employees with the exception that once a retiree becomes eligible for Medicare, they must join a Medicare HMO or a Medicare Supplement plan.

The MFPD participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (OPEB Trust), which is a single employer irrevocable trust to prefund OPEB. Contributions to the OPEB plan are based on pay-as-you-go financing requirements with an additional amount contributed to the OPEB Trust to prefund benefits at the discretion of the Board.

#### **Local Control by Board of Directors**

The OPEB Trust was established by the MFPD in October 2009, under Internal Revenue Code Section 115. The MFPD maintains control over the OPEB Trust. The Fire Chief serves as the Plan Administrator. The MFPD contracts with a Team of consultants to serve in the following capacities:

- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support

## Montecito Fire Protection District Financial Policies

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- Trustee – plan fiduciary and custodian of assets
- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

Trust assets can be used to reimburse the MFPD for retiree health care benefits or pay MFPD health care benefits. The MFPD retains DFA to prepare an actuarial valuation report to comply with GASB 75 valuation requirements at least once every two years.

### 3.3.2 OPEB Policies

#### **Contributions to the OPEB Trust**

Contributions to the OPEB Trust are discretionary. The Fire Chief may recommend to the Board of Directors contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings

In lieu of making contributions to reach a desired funding target, the Fire Chief may recommend to the Board of Directors that assets in the trust grow naturally to achieve the funding target without making further contributions.

#### **Withdrawals from OPEB Trust**

The Fire Chief may recommend to the Board of Directors withdrawals to pay or reimburse applicable benefits. The MFPD will make withdrawals from the OPEB Trust when it is 100% funded.

#### **Investment Strategy**

The current investment strategy consists of a moderately conservative Highmark Plus (Active) Strategy. The investment assumption used in the OPEB Trust of 5.5% and investment strategy should be reviewed by the Board on an annual basis.

#### **Implicit Subsidy**

The valuation described in the Investment and Funded status section above, reflects the value of an implicit subsidy equal to \$1,802,961. The implicit subsidy represents the value of age-specific claims over average premiums. When claims experience of both active employees and retirees are pooled in determining healthcare premiums, a retiree pays a rate that is based on a blended pool of members that, on average, is younger and healthier. Retiree claims are covered by premiums charged to the retiree plus an added cost included in active premiums. The added cost represents an implicit cost. The implicit cost is not funded by the MFPD.

#### **Funding Target**

The MFPD has a minimum funding target of 85% with a goal of attaining a funding target of 100% or greater by June 30, 2026. The funding target excludes the implicit subsidy as described above.



**Funded Status**

The MFPD's GASB Statement No. 75 provides the most recent measurement of the MFPD actuarial valuation for the District's retiree health insurance program. For reference purposes, as of the most recent June 30, 2020 measurement date, the MFPD had an OPEB liability of \$15,923,820. Plan assets were \$12,402,086. The net pension liability was \$3,521,734, which equates to a funded status of 77.8%. The net pension liability, net of the implicit subsidy was \$1,718,773, which equates to a funded status of 87.3%.

## **Section 4: Debt Issuance and Management Policy**

### **4.1 Authorized Purposes for the Issuance of Debt**

The MFPD may issue debt for any of the following purposes:

1. To provide for cash flow needs
2. To fund pensions
3. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping MFPD facilities
4. To refinance existing debt

### **4.2 Authorized Types of Debt**

The Fire Chief or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the MFPD, with the cost of staff and consultants considered. Potential financing sources may include:

1. Temporary borrowings from other sources and short-term debt, such as TRANS, when necessary to allow the MFPD to meet its cash flow requirements
2. Lease financing and Installment Sale Agreements, including certificates of participation (COPs) and Lease Revenue Bonds (LRBs) and Pension Obligation Bonds (POBs)
  - a. To fund priority capital projects and equipment purchases when pay-as-you-go financing is not desirable
  - b. To fund unfunded pension liabilities

### **4.3 Relationship of Debt to MFPD Facilities Program and Budget**

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs of the MFPD, including its vehicle and apparatus replacement plan, capital improvement plan, and other applicable needs subject to the assessment of the projected costs and resources of the MFPD.

When considering a debt issuance, the MFPD may evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include the effect of annual debt service secured by the general fund on general fund expenditures; the amortization structure, prepayment features, and useful life of the projects being financed (for further information see "Structure of Debt Issues" below).

For debt issued to fund pension liabilities, the MFPD will consult with actuaries and advisors regarding the estimated effects of any pension bonds on future contributions, and any applicable changes to the current budget year.

The MFPD may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies,

## Montecito Fire Protection District Financial Policies

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or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

### **4.4 Structure of Debt Issues**

The MFPD shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The MFPD shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet resources available for debt repayment and flexibility goals.

For debt issuances for capital improvements, the MFPD shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board and consistent with the overall financing plan.

To the extent practicable, the MFPD shall also consider credit issues, market factors, and tax law when sizing the MFPD's debt issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed.

### **4.5 Method of Sale**

For the sale of any district-issued debt, the MFPD's Municipal Advisor shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the MFPD. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the MFPD to ensure that interest costs are in accordance with comparable market interest rates
3. Direct loans and private placement sale. A direct loan with the MFPD's depository bank can be used when the terms, financing costs, and relationship make the direct loan the most cost effective and favorable option. A private placement may be used as an alternative when the terms of the private placement are more beneficial to the MFPD than a direct loan, or negotiated or competitive sale

### **4.6 Investment of Proceeds**

The MFPD shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the MFPD. Where applicable, the MFPD's official investment policy and legal documents for a particular debt issuance shall govern specific methods of

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investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

The management of public funds shall enable the MFPD to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

### **4.7 Refunding/Restructuring**

The MFPD may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the MFPD shall consider the maximization of the MFPD's expected net savings over the life of the debt issuance.

### **4.8 Goals of Debt Management Policy**

The MFPD's debt issuance activities and procedures shall be aligned with the MFPD's vision and goals for providing adequate facilities and emergency services that protect the community. When issuing debt, the MFPD shall ensure that it:

1. Maintains accountability for the fiscal health of the MFPD, including prudent management and transparency of the MFPD's financing programs
2. If applicable, pursues the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the MFPD's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the MFPD at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the MFPD's general fund for operating purposes
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

#### **4.9 Internal Controls**

The MFPD shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the MFPD in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the MFPD and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

The MFPD shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred.

In addition, the MFPD shall ensure that it complies with all federal securities laws, federal tax compliance requirements, and covenants associated with the debt issuance.

#### **4.10 Records/Reports**

No later than 30 days prior to the sale of any debt issue, the MFPD shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission. The report of the proposed debt issuance shall include a certification by the MFPD that it has adopted local debt policies concerning the use of debt and that the contemplated debt issuance is consistent with those local debt policies.

No later than 21 days after the sale of the debt, the MFPD shall submit a report of final sale to the California Debt and Investment Advisory Commission. A copy of the final official statement for the issue shall accompany the report of final sale. If there is no official statement, the MFPD shall provide each of the following documents, if they exist, along with the report of final sale:

- Other disclosure document.
- Indenture.
- Installment sales agreement.
- Loan agreement.
- Promissory note.
- Bond purchase contract.
- Resolution authorizing the issue.
- Bond specimen.

The MFPD shall submit an annual report for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017. The annual report shall cover a reporting period from July 1 to June 30, inclusive, and shall be submitted no later than seven months after the end of the reporting period. The annual report shall consist of the following information:

- Debt authorized during the reporting period, which shall include the following: (1) Debt authorized at the beginning of the reporting period; (2) Debt authorized and issued during the reporting period; (3) Debt authorized but not issued at the end of the reporting period; and (4) Debt authority that has lapsed during the reporting period.
- Debt outstanding during the reporting period, which shall include the following: (1) Principal balance at the beginning of the reporting period; (2) Principal paid during the reporting period; and (3) Principal outstanding at the end of the reporting period.

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- The use of proceeds of issued debt during the reporting period, which shall include the following: (1) Debt proceeds available at the beginning of the reporting period; (2) Proceeds spent during the reporting period and the purposes for which it was spent; and (3) Debt proceeds remaining at the end of the reporting period.

### **4.11 Municipal Advisor**

The Fire Chief or designee shall retain a municipal advisor to assist with the issuance of debt or bank loans exceeding \$1.5 million in size. The municipal advisor will render advice, as directed, on the District's current debt, financing options for new debt including recommendations concerning the timing, structure, repayment, sizing, method of sale and other debt related issues. Municipal advisors shall be registered with the Securities & Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB).

### **4.12 SB 1029 Compliance**

In September 2016, the California legislature enacted Senate Bill 2019, which amended Government Code Section 8855 by requiring debt issuers to certify that they have adopted local debt policies 30 days prior to the issuance of debt. The debt policies must include the following:

1. The purposes for which the debt proceeds may be used
2. The types of debt that may be issued
3. The relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable
4. Policy goals related to the issuer's planning goals and objectives
5. The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use

The above Debt Policy complies with the requirements of SB 1029 and includes best practices for issuing debt.

## **Section 5: Investment of Funds**

### **5.1 Depository of Santa Barbara County Investment Pool**

The MFPD believes in the prudent management of its funds. The MFPD is a voluntary participant in the Santa Barbara County Treasurer's Investment Pool ("Pool"). Funds held in the Pool are considered public funds and are invested in compliance with state statutes and other legal constraints, with goals of preservation funds, protection of capital, maintenance of sufficient cash flow to meet daily demands, and earning a market rate of return at minimum risk.

The Santa Barbara County Treasurer makes quarterly reports on investment activities to ensure both accuracy and transparency. These quarterly reports include charts, tables, and supporting documentation that provide a clear record of portfolio values, investment results, and general economic indicators. These reports are presented to the Board of Supervisors and can be viewed at the following link: <https://www.countyofsb.org/ttcpapg/treas/index.aspx#reports>

### **5.2 Investment of Surplus Funds**

The Government Code allows the MFPD to invest surplus money i.e., money that is not required for immediate operations, subject to specified restrictions, in certain state, local, and Federal securities as well as in specified types of bankers' acceptances, commercial paper, certificates of deposit, repurchase agreements, corporate notes, and other securities. These investment restrictions are not applicable to assets held in the MFPD's Pension Trust or Other Post Employment Benefit Trust.

At this time, the MFPD does not have plans to invest surplus monies outside of the Pool. In the event that the MFPD has surplus funds available for investment, it will consult with the Santa Barbara County Treasurer's Office and adopt appropriate additional policies that will comply with state law.

### **5.3 Investment Guidelines Pertaining to the Pension and OPEB Trust**

As stated in Section 5.2 above, investment restrictions that apply to the MFPD's General Fund and Surplus Funds, are not applicable to assets held in the MFPD's Pension Trust or OPEB Trust.

In order to prudently oversee assets held in the Pension Trust and OPEB Trust, the MFPD annually approves investment guidelines. The investment guidelines identify the respective investment goals, objectives, risk tolerance and management policies of the Trust. Both Trusts are currently invested for a long-term horizon using moderately conservative investment and risk tolerance objectives.

The Board of Directors is responsible for supervising each Trust while the investment manager is responsible for recommending appropriate investments. The investment manager may utilize a full range of investment vehicles when constructing the investment portfolio, including but not limited to individual securities, mutual funds, and exchange-traded funds. In addition, to the extent permissible, the investment manager is authorized to invest in shares of mutual funds in which the investment manager services as advisor or sub-advisor. The following investment transactions are prohibited:

- Direct investments in precious metals (precious metals mutual funds and exchange-traded funds are permissible)

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- Venture Capital
- Short Sales\*
- Purchases of Letter Stock, Private Placements, or direct payments
- Leveraged Transactions\*
- Commodities Transactions Puts, calls, straddles, or other option strategies\*
- Purchases of real estate, with the exception of REITs
- Derivatives, with exception of ETFs

\*Permissible in diversified mutual funds and exchange-traded funds



## **Section 6: Financial Accountability**

### **6.1 Financial Accountability and Transparency**

The Fire Chief will ensure financial accountability by implementing this policy and annual reporting to the Board regarding any significant changes to the Budget, Capital Improvement Plans, reserve levels, and funded status of pension and other post-employment benefits.

The Fire Chief will ensure financial transparency by publishing the following information on MFPD's website:

- Annual Operating Budget
- Annual Financial Report
- Financial Policies

Copies of the Annual Actuarial Valuations for CalPERS plans and the OPEB actuarial valuation will also be made available to the Board of Directors, plan participants and residents.

### **6.2 Review of Policy**

Sustaining the financial health of the MFPD requires a long-term horizon. As such, the MFPD will review this policy annually to determine if changes to this policy are needed.