

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

September 19, 2022 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 the Final Budget for Fiscal Year 2022-23.
3. Receive and file Staff Report on Capital Purchase Analysis.
4. Review and make recommendation for approval of July and August 2022 financial statements.
5. Review PARS Post-Employment Benefits Trust statements for July and August 2022.
6. Fire Chief's Report.
7. Requests for items to be included in the next Finance Committee Meeting.
8. Adjournment. The next meeting is scheduled for Monday, November 21, 2022 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 September 16, 2022.





Kevin Taylor, Fire Chief

Agenda

Item #2



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Kevin Taylor, Fire Chief 
Prepared by: Araceli Nahas, Accountant 
Date: September 19, 2022
Topic: Proposed Final Budget for Fiscal Year 2022-23

Summary

The proposed Final Budgets are presented for Board approval. An individual budget is presented for each of the District's funds: General Fund, Capital Reserves, and Land & Building. This report identifies some updates since the adoption of the Preliminary Budget in June.

Budget Summary

The following table provides an overview of the revenues, expenses for all three funds, and a consolidated total.

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	21,838,500	-0-	-0-	19,663,000
Other revenue	<u>2,903,500</u>	<u>545,000</u>	<u>1,615,000</u>	<u>2,581,000</u>
Total Revenue	24,742,000	545,000	1,615,000	22,244,000
Salaries and benefits	19,553,500	-0-	-0-	17,861,000
Services and supplies	2,247,500	-0-	500,000	2,941,950
Other charges	124,300	-0-	-0-	92,800
Capital assets	997,000	970,000	1,279,500	2,296,500
Transfers	<u>3,013,500</u>	<u>-0-</u>	<u>-0-</u>	<u>1,607,300</u>
Total Expenses	<u>25,935,800</u>	<u>970,000</u>	<u>1,779,500</u>	<u>24,795,050</u>
Use of carryover funds¹	<u>1,193,800</u>	<u>425,000</u>	<u>164,500</u>	<u>2,555,550</u>
Net financial impact	-0-	-0-	-0-	-0-
Est. fund balance at 6/30/23	9,701,000	3,000,000	2,999,000	15,700,000

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

Discussion

The proposed Final Budget has been updated with anticipated revenues and expenses for fiscal year 2023, and it is presented along side the Preliminary Budget adopted in June, and the actual budget from fiscal year 2021 for comparison purposes. Below are explanations for updates made to the proposed Final Budget.

General Fund Revenues

- 3010-3054 – Property Taxes Revenue: The District’s assessed property tax value increased by an estimated 9.97% (up from the 4.7% increase assumed on the Preliminary Budget). As a result, Secured property taxes were calculated using the new growth rate. Other property tax line items were recalculated using FY22 actual revenue as the base. The total estimated property tax increase from the prior year is \$1,675,504, or 8.3%.
- 3380 – Interest Income: Increased by \$31,500 to more closely reflect the income revenue from FY22.
- 5894 – Other Payment for Damages – The District received approximately \$363,000 in escrow funds from the SCE Thomas Fire/Debris Flow settlement that do not have to be reimbursed to CalOES/FEMA, therefore will be recognized as revenue this fiscal year.

General Fund Expenditures – Salaries & Employee Benefits

- 6900 – Worker’s Compensation Insurance: Increased by \$46,000 to reflect this fiscal year’s premium payment.

General Fund Expenditures – Services and Supplies

Every expense line item has an “Operational” budget, which is the amount required to continue operating at the current level of service. Other descriptions are included to show one-time expenses presented for approval in the budget, and to provide detail on the line item funding fluctuations.

- 7205 – Fire Defense Zone (Hazard Mitigation) – Increased by \$20,000 to fund Alert wildfire cameras with AI detection in the District.
- 7730 – Transportation and Travel – Increased by \$20,000 to more closely reflect the actual expense from FY22.
- 7731 – Gasoline/Oil/Fuel – Increased by \$21,000 to more closely reflect the actual expense from FY22.

General Fund Expenditures – Capital Assets

- 8200 – Structures & Improvements – Increased by \$60,000 to fund the replacement flooring at Station 92.
- 8300 – Equipment – Increased by \$877,000 to a communications microwave simulcast upgrade (\$332,000) and the fleet replacement of portable radios (\$545,000).

General Fund Expenditures – Transfers

- 7901 – Transfers to Capital Reserves Fund (3652) – Increased by \$280,000 to meet Financial Policies funding levels for the fund.
- 7901 – Transfer to Land & Building Fund (3653) – Increased by \$1,133,500 to meet Financial Policies funding levels for the fund.

Capital Reserves (Fund 3652) – This fund maintains reserves for vehicle and apparatus replacements based on a service schedule.

- 5910 – Transfer from General Fund (3650) – Increased to reflect the updated transfer amount.

Land & Building (Fund 3653) – This fund maintains reserves for station acquisitions, structure improvements and the rebuilding project on the rental unit.

- 5910 – Transfer from General Fund (3650) – Increased to reflect the transfer amount.

Reserves

Based on the Board-approved Financial Policies that established reserve categories and identified the process for calculating each reserve, the following reserve levels are presented in the General Fund Final Budget for approval:

RESERVE CATEGORIES	RESERVES 7/1/22	LESS RESERVES AT 7/1/21	ADD'L RESERVES NEEDED
Catastrophic Event	3,015,000	(2,860,000)	155,000
Economic Uncertainties	<u>4,950,000</u>	<u>(4,825,000)</u>	<u>125,000</u>
Totals	7,965,000	(7,685,000)	280,000

Reserve levels are supplemented by using available funds from the Residual Fund Balance and designating them as Committed.

Conclusion

Staff recommends that the Finance Committee recommend approval of Final Budget for FY 2022-23 and increases to the Catastrophic and Economic Uncertainties reserve amounts.

Attachments

1. Proposed Final Budgets for Fiscal Year 2022-23
2. Final Budget Presentation

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND

	<u>Final Budget FY 2023</u>	<u>Preliminary Budget FY 2023</u>	<u>Difference from Final</u>	<u>Actual Budget FY 2021-22</u>	<u>Difference from Final</u>
REVENUES					
Property Taxes					
3010 Property Tax - Secured (+9.97%)	\$ 20,502,000	\$ 19,387,500	1,114,500	\$ 18,643,067	1,858,933
3011 Property Tax - Unitary	179,000	175,500	3,500	178,766	234
3015 Property Tax - Escapes Secured	-	-	-	(1,088)	1,088
3020 Property Tax - Unsecured	640,500	639,500	1,000	640,370	130
3023 Property Tax - PY Corrections/Escapes	-	-	-	27,514	(27,514)
3040 Property Tax - Prior Secured	-	-	-	(2,284)	2,284
3050 Property Tax - Prior Unsecured	20,500	13,500	7,000	20,555	(55)
3054 Supplemental Property Tax - Current	496,500	346,000	150,500	661,806	(165,306)
3056 Supplemental Property Tax - Prior	-	-	-	(5,710)	5,710
Total Taxes Revenue	21,838,500	20,562,000	1,276,500	20,162,996	1,675,504
Fines, Forfeitures, and Penalties					
3057 Property Tax 506 Interest/480 Penalties	-	-	-	634	(634)
Total Use of Money and Property	-	-	-	634	(634)
Use of Money and Property					
3380 Interest Income	50,500	19,000	31,500	50,655	(155)
3381 Unrealized Gain/Loss Investments (County)	-	-	-	(2,484)	2,484
3409 Rental Property Income	31,000	31,000	-	16,800	14,200
Total Use of Money and Property	81,500	50,000	31,500	64,971	16,529
Intergovernmental Revenue - State					
3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	1,646,879	(646,879)
4220 Homeowners Property Tax Relief	77,000	79,500	(2,500)	76,869	131
4310 State Grant (Cal Fire - Prevention)	150,000	150,000	-	150,048	(48)
Total Intergovernmental Revenue - State	1,227,000	1,229,500	(2,500)	1,873,796	(646,796)
Intergovernmental Revenue - Federal					
4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	2,334,981	(1,334,981)
Total Intergovernmental Revenue - Federal	1,000,000	1,000,000	-	2,426,748	(1,426,748)
Charges for Services					
5105 Reimbursement for District Services	221,500	221,500	-	213,152	8,348
Total Charges for Services	221,500	221,500	-	213,152	8,348

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND

	<u>Final Budget FY 2023</u>	<u>Preliminary Budget FY 2023</u>	<u>Difference from Final</u>	<u>Actual Budget FY 2021-22</u>	<u>Difference from Final</u>
Miscellaneous Revenue					
5768 Safety Member Reimbursement	-	-	-	67,570	(67,570)
5894 Other - Payment for Damages (SCE Stlmt)	363,000	-	363,000	10,574	352,426
5895 Other - Donations	-	-	-	12,000	(12,000)
5909 Other - Miscellaneous Revenue	10,500	10,500	-	9,186	1,314
Total Miscellaneous Revenue	373,500	10,500	363,000	99,330	274,170
TOTAL REVENUES	\$ 24,742,000	\$ 23,073,500	\$ 1,668,500	\$ 24,841,627	\$ (99,627)
EXPENDITURES					
Salaries & Employee Benefits					
6100 Regular Salaries	\$ 10,251,500	\$ 10,251,500	-	\$ 9,430,797	820,703
6300 Overtime	202,000	202,000	-	146,590	55,410
6301 Overtime - Fire Reimbursable	2,000,000	2,000,000	-	2,204,144	(204,144)
6310 Overtime - Constant Staffing	1,047,000	1,047,000	-	688,455	358,545
6400 Retirement Contributions	2,688,000	2,688,000	-	2,438,828	249,172
6550 FICA/Medicare	192,500	192,500	-	182,401	10,099
6600 Insurance Contributions	2,467,000	2,467,000	-	2,171,867	295,133
Health Insurance	2,234,000	2,234,000			
Dental, Vision, Life Insurance	233,000	233,000			
6700 Unemployment Insurance	5,500	5,500	-	6,033	(533)
6900 Workers Compensation Insurance	700,000	654,000	46,000	621,944	78,056
Total Salaries & Employee Benefits	19,553,500	19,507,500	46,000	17,891,059	1,662,441
Services & Supplies					
7030 Clothing and PPE	56,000	56,000	-	71,884	(15,884)
7050 Communications	115,000	115,000	-	109,000	6,000
7060 Food	4,500	3,000	1,500	4,106	394
7070 Household Supplies	36,000	36,000	-	38,370	(2,370)
7090 Insurance: Liability/Auto/Prop.	97,500	89,000	8,500	80,890	16,610
7120 Equipment Maintenance (Operations)	50,000	50,000	-	47,092	2,908
7200 Structure and Ground Maintenance	42,000	42,000	-	45,796	(3,796)

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND

		<u>Final Budget</u>	<u>Preliminary Budget</u>	<u>Difference</u>	<u>Actual Budget</u>	<u>Difference</u>
		<u>FY 2023</u>	<u>FY 2023</u>	<u>from Final</u>	<u>FY 2021-22</u>	<u>from Final</u>
7205	Fire Defense Zone (Hazard Mitigation)	455,000	435,000	20,000	436,754	18,246
	Operational	385,000	385,000			
	Structure Hardening Grant Program	50,000	50,000			
	Alert wildfire cameras and AI detection	20,000	-			
7322	Consulting and Management Fees	2,000	2,000	-	1,260	740
7324	Audit and Accounting Fees	30,000	30,000	-	25,627	4,373
7348	Instruments & Equipment	21,000	21,000	-	274,040	(253,040)
	Hose equipment and maintenance	6,000	6,000			
	Rope rescue equipment and maint	5,000	5,000			
	USAR equipment maintenance	10,000	10,000			
7363	Equipment Maintenance (Vehicles)	140,000	140,000	-	140,108	(108)
	Operational	140,000	140,000			
7400	Medical & First Aid Supplies	47,000	47,000	-	42,536	4,464
7430	Memberships	16,000	16,000	-	13,824	2,176
7450	Office Expense	20,000	20,000	-	18,824	1,176
7456	IT Hardware < \$5,000	7,500	7,500	-	24,441	(16,941)
7460	Professional and Special Services	324,000	324,000	-	525,511	(201,511)
	Operational	279,000	279,000			
	Vegetation Mgmt Programmatic EIR (carryover)	25,000	25,000			
	Facilities Project Manager	20,000	20,000			
7507	ADP Payroll Fees	10,000	8,500	1,500	8,257	1,743
7510	Contractual Services	120,500	120,500	-	109,292	11,208
7530	Publications & Legal Notices	6,000	6,000	-	490	5,510
7540	Rents & Leases - Equipment	5,500	5,500	-	5,056	444
7546	Administrative Tax Expense	240,000	240,000	-	240,317	(317)
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-	9,694	2,806
7630	Small Tools & Instruments	14,000	14,000	-	9,128	4,872
	Operational	11,000	11,000			
	HazMat team equipment	3,000	3,000			
7650	Special District Expense	38,000	38,000	-	29,558	8,442
	Operational (permits, fees, LAFCO, other)	30,500	30,500			
	Board elections	7,500	7,500			
7671	Special Projects	17,500	17,500	-	4,977	12,523
	Department mailers	10,000	10,000			
	Public Education materials	7,500	7,500			
7730	Transportation and Travel	80,000	60,000	20,000	76,485	3,515

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND

	<u>Final Budget FY 2023</u>	<u>Preliminary Budget FY 2023</u>	<u>Difference from Final</u>	<u>Actual Budget FY 2021-22</u>	<u>Difference from Final</u>
7731 Gasoline/Oil/Fuel	90,000	69,000	21,000	81,733	8,267
7732 Training	90,000	90,000	-	74,415	15,585
7760 Utilities	60,000	60,000	-	58,905	1,095
Total Services & Supplies	2,247,500	2,175,000	72,500	2,608,370	(360,870)
Other Charges					
7830 Interest Expense (POB)	124,300	124,300	-	92,789	31,511
Total Other Charges	124,300	124,300	-	92,789	31,511
Capital Assets					
8200 Structures & Improvements	90,000	30,000	60,000	48,920	41,080
Station 91: Loft upgrades (carryover)					
Station 92: Flooring (carryover)					
8300 Equipment	907,000	30,000	877,000	59,012	847,988
ALS equipment - cardiac monitor	30,000				
Comm - Microwave Simulcast Upgrade	332,000				
Portable radios fleet replacement	545,000	-	-	-	-
Total Capital Assets	997,000	60,000	937,000	107,932	889,068
TOTAL EXPENDITURES	22,922,300	21,866,800	1,055,500	20,700,150	2,222,150
Other Financing Uses					
Financing Uses					
7901 Tfr To Capital Reserves Fund (3652)	530,000	250,000	280,000	450,000	80,000
7901 Tfr To Land & Building Fund (3653)	1,350,000	-	1,350,000	-	1,350,000
7910 Long Term Debt Principal Repayment (POB)	1,133,500	1,133,500	-	1,152,893	(19,393)
Total Other Financing Uses	3,013,500	1,383,500	1,630,000	1,602,893	1,410,607
TOTAL OTHER FINANCING SOURCES & USES	(3,013,500)	(1,383,500)	(1,630,000)	(1,602,893)	(1,410,607)

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3650 - GENERAL FUND

	<u>Final Budget FY 2023</u>	<u>Preliminary Budget FY 2023</u>	<u>Difference from Final</u>	<u>Actual Budget FY 2021-22</u>	<u>Difference from Final</u>
Changes to Fund Balances					
Decrease to Restricted					
9797 Unrealized Gains (County)	-	-	-	2,484	(2,484)
Decrease to Restricted	-	-	-	2,484	(2,484)
Decrease to Residual Fund Balance					
9601 Residual Fund Balance	1,193,800	176,800	1,017,000	-	1,193,800
Decrease to Residual Fund Balance	1,193,800	176,800	1,017,000	-	1,193,800
Increase to Residual Fund Balance					
9601 Residual Fund Balance	-	-	-	2,538,584	(2,538,584)
Increase to Residual Fund Balance	-	-	-	2,538,584	(2,538,584)
TOTAL CHANGES TO FUND BALANCES	(1,193,800)	(176,800)	(1,017,000)	2,541,068	(3,734,868)
Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3650 Fund Balance Detail					
*Reserves: Catastrophic	\$ 3,015,000			\$ 2,860,000	\$ 155,000
*Reserves: Economic Uncertainties	4,950,000			4,825,000	125,000
Fund Balance - Unrestricted Residual (est. at end of FY)	1,735,967			3,209,767	(1,473,800)
Projected Fund Balance at Year End	\$ 9,700,967			\$ 10,894,767	\$ (1,193,800)

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3652 - CAPITAL RESERVES FUND	Final Budget FY 2023	Prelim. Budget FY 2023	Difference from Final	Actual Budget FY 2021-22	Difference from Final
REVENUES					
Use of Money and Property					
3380 Interest Income	15,000	15,000	-	9,645	5,355
Total Use of Money and Property	15,000	15,000	-	9,645	5,355
Other Financing Sources					
5910 Transfer from General Fund (3650)	530,000	250,000	280,000	450,000	(200,000)
Total Other Financing Sources	530,000	250,000	280,000	450,000	(200,000)
TOTAL REVENUES	\$ 545,000	\$ 265,000	\$ 280,000	\$ 459,645	\$ (194,645)
EXPENDITURES					
Capital Assets					
8300 Equipment					
Vehicle (Division 91) - carryover	80,000	80,000	-		
Type 1 Engine (Engine 92) - carryover	875,000	875,000	-		
Vehicle (Prevention 94) - carryover	15,000	15,000	-	-	-
Total Capital Assets	970,000	970,000	-	82,848	887,152
TOTAL EXPENDITURES	970,000	970,000	-	82,848	887,152
Changes to Fund Balances					
Decrease to Assigned					
9901 Purpose of Fund	425,000	705,000	(280,000)	-	705,000
Decrease to Assigned	425,000	705,000	(280,000)	-	705,000
Increase to Unassigned					
9940 Unassigned Fund Balance	-	-	-	376,797	(376,797)
Increases to Unassigned	-	-	-	376,797	(376,797)
TOTAL CHANGES TO FUND BALANCES	425,000	705,000	(280,000)	(376,797)	1,081,797
Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3652 Fund Balance Detail					
Fund Balance - Nonspendable	\$ 852,240			\$ 852,240	
Fund Balance - Assigned	2,147,999			2,572,999	
Projected Fund Balance at Year End	\$ 3,000,239			\$ 3,425,239	

**Montecito Fire Protection District
Final Budget for Fiscal Year 2022-23**

FUND 3653 - LAND & BUILDING FUND		Final Budget FY 2023	Prelim. Budget FY 2023	Difference from Final	Actual Budget FY 2021-22	Difference from Final
REVENUES						
Use of Money and Property						
3380	Interest Income	15,000	15,000	-	14,159	(14,159)
	Total Use of Money and Property	15,000	15,000	-	14,159	841
Miscellaneous Revenue						
5780	Insurance Proceeds	250,000	250,000	-	101,981	(101,981)
	Total Miscellaneous	250,000	250,000	-	101,981	148,019
Other Financing Sources						
5910	Transfer from General Fund (3650)	1,350,000	-	1,350,000	78,621	1,271,379
	Total Other Financing Sources	1,350,000	-	1,350,000	78,621	1,271,379
	TOTAL REVENUES	\$ 1,615,000	\$ 265,000	\$ 1,350,000	\$ 194,761	\$ 1,420,239
EXPENDITURES						
Services and Supplies						
7200	Structure & Ground Maintenance	-	-	-	6,000	(6,000)
7460	Professional Services	500,000	500,000	-	23,506	(23,506)
	Total Services and Supplies	500,000	500,000	-	29,506	470,494
Capital Assets						
8200	Structures and Improvements					
	Rental property rebuild	1,000,000	1,000,000	-	447,325	(447,325)
	Solar project infrastructure	279,500	279,500	-	-	-
	Total Capital Assets	1,279,500	1,279,500	-	447,325	832,175
	TOTAL EXPENDITURES	1,779,500	1,779,500	-	476,831	832,175
Other Financing Uses						
7901	Tfr To General Fund (3650)	-	-	-	-	-
	Total Other Financing Uses	-	-	-	-	-
Changes to Fund Balances						
Decrease to Restricted						
9797	Unrealized Gains	-	-	-	1,028	(1,028)
	Decrease to Restricted	-	-	-	1,028	(1,028)
Decrease to Assigned						
9901	Purpose of Fund	164,500	1,514,500	(1,350,000)	281,042	(1,631,042)
	Decrease to Assigned	164,500	1,514,500	(1,350,000)	281,042	(1,631,042)
	TOTAL CHANGES TO FUND BALANCES	164,500	1,514,500	(1,350,000)	282,070	(1,632,070)
	Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3653 Fund Balance Detail						
	Fund Balance - Assigned	\$ 3,163,529			\$ 3,163,529	
	Less: Fund Balance - Assigned for FY	(164,500)			-	
	Projected Fund Balance at Year End	\$ 2,999,029			\$ 3,163,529	



Final Budget

September 19, 2022



MONTECITO FIRE DEPARTMENT

An Independent Fire District

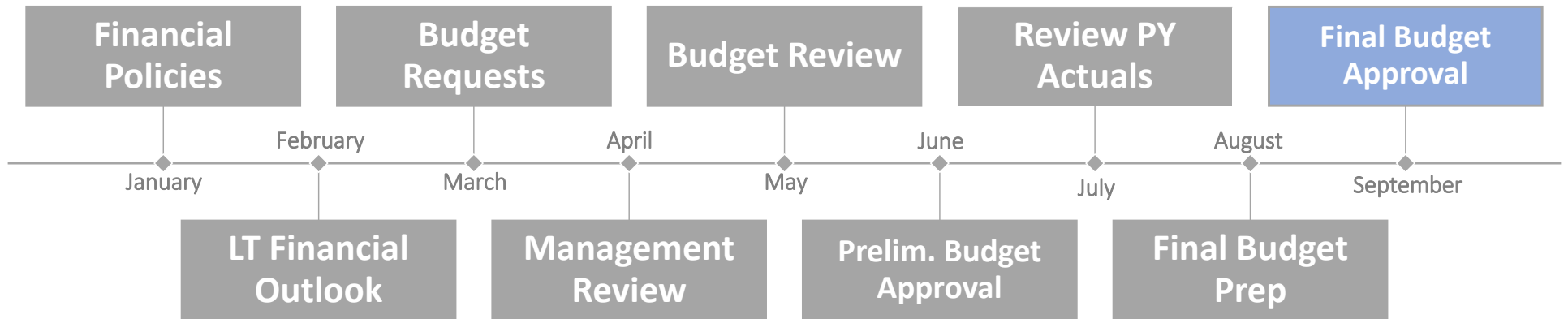
Introduction

- Budget Calendar
- Budget Updates
- Budget Overview and Priorities



Final Budget

Budget Calendar



Final Budget

Budget Updates

- Estimated property tax revenue growth is 9.97%, compared to 4.7% used in Preliminary Budget
 - An increase of \$1,675,000 from FY 2022
- Additional SCE settlement funds of \$363,000
- Known budget increases/decreases are reflected
- Additional operational needs were included



Final Budget

Final Budget Overview

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	21,838,500	-0-	-0-	19,663,000
Other revenue	<u>2,903,500</u>	<u>545,000</u>	<u>1,615,000</u>	<u>2,581,000</u>
Total Revenue	24,742,000	545,000	1,615,000	22,244,000
Salaries and benefits	19,553,500	-0-	-0-	17,861,000
Services and supplies	2,247,500	-0-	500,000	2,941,950
Other charges	124,300	-0-	-0-	92,800
Capital assets	997,000	970,000	1,279,500	2,296,500
Transfers	<u>3,013,500</u>	<u>-0-</u>	<u>-0-</u>	<u>1,607,300</u>
Total Expenses	<u>25,935,800</u>	<u>970,000</u>	<u>1,779,500</u>	<u>24,795,050</u>
Use of carryover funds	<u>1,193,800</u>	<u>425,000</u>	<u>164,500</u>	<u>2,555,550</u>
Net financial impact	-0-	-0-	-0-	-0-
Est. fund balance at 6/30/23	9,701,000	3,000,000	2,999,000	15,700,000



Final Budget

Budget Priorities

- Enhance Service Levels to keep our Community Safe
- Provide for Firefighter Mental, Physical, and Spiritual Health/Safety
- Maintain Existing Infrastructure
- Maintain Modern Service Delivery Fleet



Final Budget

Enhance Service Levels to keep our Community Safe

- Alert Wildfire Cameras and IA Detection - \$20,000
- Home Hardening Grant Program - \$50,000
- Advance Life Support Equipment - \$30,000



Provide for Firefighter Mental, Physical, and Spiritual Health/Safety

- Communications Microwave Simulcast Upgrade - \$332,000
- Portable Radios Fleet Replacement - \$545,000
- Firefighter Safety Equipment - \$21,000



Maintain Existing Infrastructure

- Loft Office Renovations (Station 91)
- Flooring Replacement (Station 92)
- Establish long-term capital replacement plan



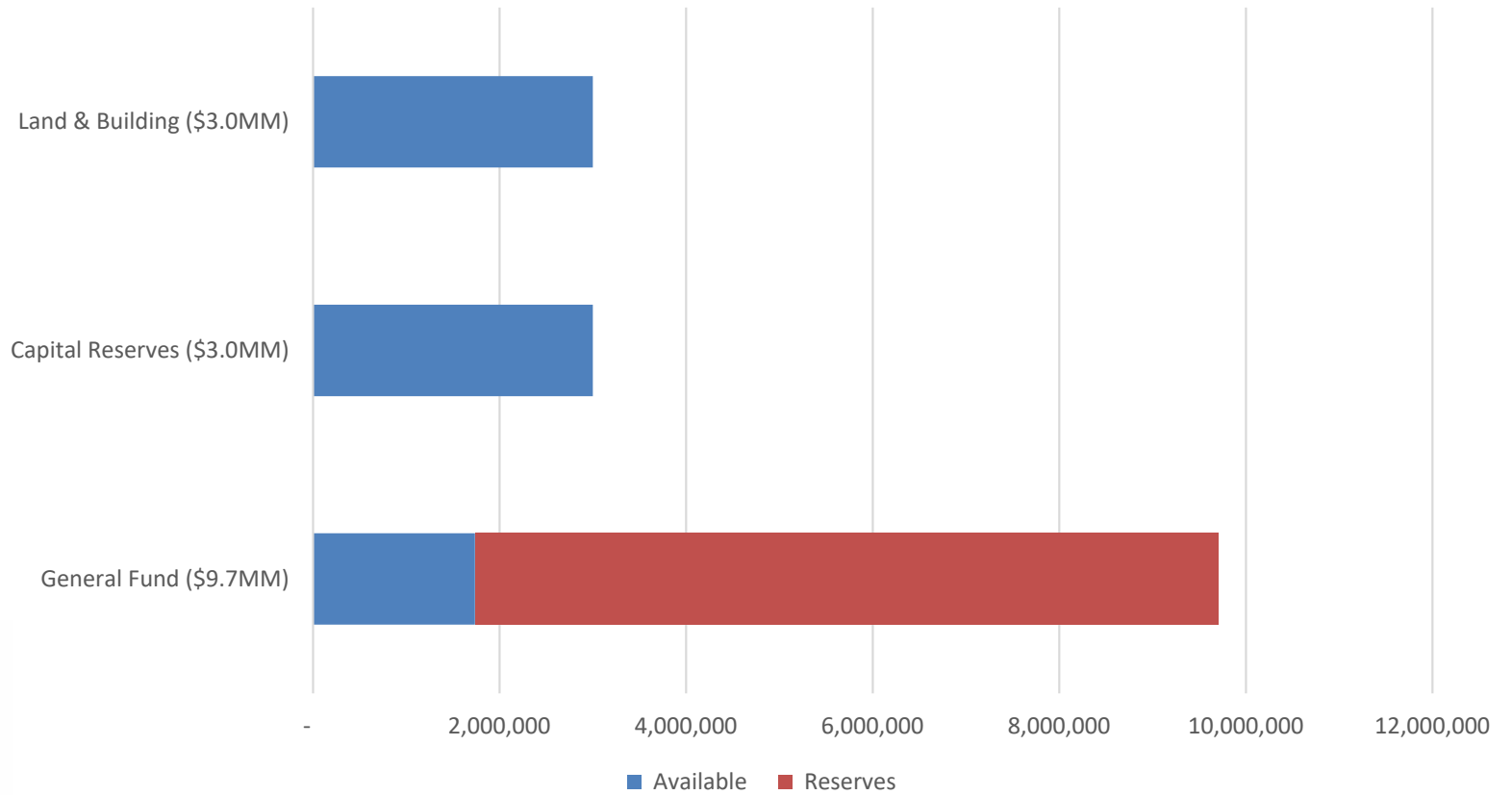
Maintain Modern Service Delivery Fleet

- Division Chief 91 - \$80,000 carryover (scheduled FY 22)
- Type 1 Engine 92 - \$875,000 carryover (deposit paid in FY22)



Fund Balances on June 30, 2023

Funds by Category, \$15.7 million



Final Budget

Summary

- Presented budget meets the organization's priorities articulated in the Strategic Plan



Final Budget

Agenda

Item #3



STAFF REPORT

To: Finance Committee
From: Kevin Taylor, Fire Chief 
Date: September 19, 2022
Topic: Capital Purchase Analysis

Summary

Finance Committee directed Staff to conduct an analysis of known purchases that fall below the capital purchase threshold (single item, value greater than \$5,000) but are considered significant that will occur in the future.

Discussion

Account 3652 – Capital Reserve Fund was established to address expenditures for acquisition of apparatus, vehicles, and equipment as identified in the Vehicle Replacement Plan. Capital purchases are defined as “single item with a value of greater than \$5,000.” Many items critical to service delivery fall well below this threshold but represent significant expense when considered collectively. This analysis was conducted to determine if a separate account should be considered.

Items considered in the analysis were broken down into five categories: personal protective equipment (PPE), communications equipment, self-contained breathing apparatus (SCBA), electronics, and air bags. PPE items include firefighter protective clothing, helmets, and ballistic vests. Communications equipment consists of iPad devices, mobile radios, and portable radios. Electronic devices include cardiac monitors, automatic external defibrillators, and hazardous material detection equipment. After identifying each piece of equipment, the purchase price and service life were identified utilizing either industry best practices or existing national standards. The data was collated in a spreadsheet to identify annual cost projections.

Careful analysis determined that a separate account is not necessary to account for these expenses. However, future purchase of SCBA and radios should be planned for by staff well in advance of their actual purchase years.

Conclusion

Staff recommends that the Finance Committee receive and file this analysis.

Attachments

1. Ten Year Analysis by Category

Strategic Plan Reference

1. Goal #8, Ensure Financial Accountability and Transparency

Ten Year Analysis by Category

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
PPE		\$9,000	\$40,000	\$39,000			\$92,000			
Communications		\$6,125	\$4,000						\$242,420	\$545,000
SCBA								\$500,000		
Electronics	\$52,500		\$21,000	\$17,600	\$63,600		\$18,000			
Air Bags		\$30,000								
Total	\$52,500	\$45,125	\$65,000	\$56,600	\$63,600	\$0	\$110,000	\$500,000	\$242,420	\$545,000

Agenda

Item #4

Variance Report
Finance Committee - September 19, 2022

Report	Line Item	Variance Explanation
1 Balance Sheet	0130	Funds held with the rental property management company.
2 Balance Sheet	0230	The Accounts Receivable balance includes reimbursements for fire assignments from last fiscal year. Collection is expected by December 31.
3 Balance Sheet	1015 & 1210	The EFT and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
4 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement.
5 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$7,685,000.
6 Balance Sheet	2200	Fund Balance - Residual has a negative balance due to normal cash flow shortages. Reserves are used to cover the shortages until property tax revenues are received in November/December.
7 Financial Status		The District's budget numbers are not uploaded to FIN until after the Final Budget is approved.
8 Revenue Transactions	3010 - 3057	Property tax revenue transactions are all input by the County Auditor-Controller's office.

Balance Sheet

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 8/31/2022
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	12,651,505.80	1,044,254.18	4,922,872.81	8,772,887.17
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	0.00	398,315.00 2
0240 -- Interest Receivable	19,507.02	0.00	19,507.02	0.00
Total Assets	13,088,395.25	1,044,254.18	4,942,379.83	9,190,269.60
Total Assets & Other Debits	13,088,395.25	1,044,254.18	4,942,379.83	9,190,269.60
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	201,437.99	201,437.99	0.00
1015 -- EFT Payable	7,757.91	2,270,908.53	2,286,271.21	23,120.59 3
1020 -- Salaries & Benefits Payable	46,166.00	0.00	0.00	46,166.00
1210 -- Accounts Payable	48,156.54	2,487,760.26	2,564,908.56	125,304.84 3
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 4
1400 -- Deposits	500.00	0.00	0.00	500.00
1730 -- Unidentified Deposits	0.00	242,806.84	242,806.84	0.00
Total Liabilities	2,193,628.70	5,257,709.62	5,295,424.60	2,231,343.68
Equity				
2130 -- Fund Balance-Committed	7,685,500.00	0.00	0.00	7,685,500.00 5
2200 -- Fund Balance-Residual	3,209,266.55	5,015,434.85	1,079,594.22	-726,574.08 6
Total Equity	10,894,766.55	5,015,434.85	1,079,594.22	6,958,925.92
Total Liabilities, Equity & Other Credits	13,088,395.25	10,273,144.47	6,375,018.82	9,190,269.60

Balance Sheet

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 8/31/2022
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,569,710.12	3,289.33	0.00	2,572,999.45
0240 -- Interest Receivable	3,289.33	0.00	3,289.33	0.00
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00
Total Assets	3,425,239.45	3,289.33	3,289.33	3,425,239.45
Total Assets & Other Debits	3,425,239.45	3,289.33	3,289.33	3,425,239.45
Liabilities, Equity & Other Credits				
Equity				
2110 -- Fund Balance-Nonspendable	852,240.00	0.00	0.00	852,240.00
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
Total Equity	3,425,239.45	0.00	0.00	3,425,239.45
Total Liabilities, Equity & Other Credits	3,425,239.45	0.00	0.00	3,425,239.45

Balance Sheet

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 8/31/2022
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,235,157.20	5,230.89	193,218.27	3,047,169.82
0240 -- Interest Receivable	5,230.89	0.00	5,230.89	0.00
Total Assets	3,240,388.09	5,230.89	198,449.16	3,047,169.82
Total Assets & Other Debits	3,240,388.09	5,230.89	198,449.16	3,047,169.82
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	12,920.00	12,920.00	0.00
1015 -- EFT Payable	0.00	180,298.27	180,298.27	0.00
1210 -- Accounts Payable	76,859.57	193,218.27	116,358.70	0.00
Total Liabilities	76,859.57	386,436.54	309,576.97	0.00
Equity				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	0.00	121,526.25	5,167.55	-116,358.70
Total Equity	3,163,528.52	121,526.25	5,167.55	3,047,169.82
Total Liabilities, Equity & Other Credits	3,240,388.09	507,962.79	314,744.52	3,047,169.82

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

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Line Item Account	6/30/2023 Fiscal Year Adjusted Budget	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	0.00	-50,949.76	-50,949.76	--
3011 -- Property Tax-Unitary	0.00	-0.39	-0.39	--
3015 -- PT PY Corr/Escapes Secured	0.00	28,162.11	28,162.11	--
3020 -- Property Tax-Current Unsecd	0.00	-7,254.79	-7,254.79	--
3023 -- PT PY Corr/Escapes Unsecured	0.00	797.51	797.51	--
3040 -- Property Tax-Prior Secured	0.00	-551.81	-551.81	--
3050 -- Property Tax-Prior Unsecured	0.00	2,876.33	2,876.33	--
3054 -- Supplemental Pty Tax-Current	0.00	102,662.96	102,662.96	--
3056 -- Supplemental Pty Tax-Prior	0.00	4,096.62	4,096.62	--
Taxes	0.00	79,838.78	79,838.78	--
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	130.78	130.78	--
Fines, Forfeitures, and Penalties	0.00	130.78	130.78	--
Use of Money and Property				
3380 -- Interest Income	0.00	-9,145.11	-9,145.11	--
Use of Money and Property	0.00	-9,145.11	-9,145.11	--
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	41,043.36	41,043.36	--
4310 -- State Grant	0.00	128,513.95	128,513.95	--
Intergovernmental Revenue-State	0.00	169,557.31	169,557.31	--
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	0.00	70,215.67	70,215.67	--
Intergovernmental Revenue-Federal	0.00	70,215.67	70,215.67	--

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Financial Status

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	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	0.00	2,598.86	2,598.86	--
5909 -- Other Miscellaneous Revenue	0.00	325.00	325.00	--
Miscellaneous Revenue	0.00	2,923.86	2,923.86	--
Revenues	0.00	313,521.29	313,521.29	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	1,753,109.96	-1,753,109.96	--
6400 -- Retirement Contribution	0.00	1,034,644.65	-1,034,644.65	--
6550 -- FICA/Medicare	0.00	24,814.82	-24,814.82	--
6600 -- Health Insurance Contrib	0.00	373,462.95	-373,462.95	--
6700 -- Unemployment Ins Contribution	0.00	12.80	-12.80	--
6900 -- Workers Compensation	0.00	626,743.95	-626,743.95	--
Salaries and Employee Benefits	0.00	3,812,789.13	-3,812,789.13	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	15,403.86	-15,403.86	--
7050 -- Communications	0.00	24,572.36	-24,572.36	--
7060 -- Food	0.00	224.00	-224.00	--
7070 -- Household Supplies	0.00	3,931.70	-3,931.70	--
7090 -- Insurance	0.00	97,377.00	-97,377.00	--
7120 -- Equipment Maintenance	0.00	7,447.13	-7,447.13	--
7200 -- Structure & Ground Maintenance	0.00	6,768.00	-6,768.00	--
7205 -- Fire Defense Zone	0.00	50,449.87	-50,449.87	--
7363 -- Equipment Maintenance	0.00	18,949.28	-18,949.28	--
7400 -- Medical, Dental and Lab	0.00	8,056.02	-8,056.02	--
7450 -- Office Expense	0.00	866.90	-866.90	--

Financial Status

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	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
7460 -- Professional & Special Service	0.00	31,549.77	-31,549.77	--
7507 -- ADP Payroll Fees	0.00	1,647.46	-1,647.46	--
7510 -- Contractual Services	0.00	57,895.02	-57,895.02	--
7530 -- Publications & Legal Notices	0.00	2,637.60	-2,637.60	--
7540 -- Rents/Leases-Equipment	0.00	358.88	-358.88	--
7650 -- Special Departmental Expense	0.00	24,862.20	-24,862.20	--
7730 -- Transportation and Travel	0.00	6,383.89	-6,383.89	--
7731 -- Gasoline-Oil-Fuel	0.00	5,577.08	-5,577.08	--
7732 -- Training	0.00	225.00	-225.00	--
7760 -- Utilities	0.00	9,212.01	-9,212.01	--
Services and Supplies	0.00	374,395.03	-374,395.03	--
Other Charges				
7830 -- Interest Expense	0.00	62,177.76	-62,177.76	--
Other Charges	0.00	62,177.76	-62,177.76	--
Expenditures	0.00	4,249,361.92	-4,249,361.92	--
Montecito Fire Protection Dist	0.00	-3,935,840.63	-3,935,840.63	--

Financial Status

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	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Expenditures				
Capital Assets				
8200 -- Structures&Struct Improvements	0.00	102,344.70	-102,344.70	--
8300 -- Equipment	0.00	14,014.00	-14,014.00	--
Capital Assets	0.00	116,358.70	-116,358.70	--
Expenditures	0.00	116,358.70	-116,358.70	--
Montecito Fire Land & Building	0.00	-116,358.70	-116,358.70	--
Net Financial Impact	0.00	-4,052,199.33	-4,052,199.33	--

Revenue Transactions

From 7/1/2022 to 8/31/2022

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 - PT03682	8/27/2022	894	05/01/22-06/30/22 CY Sec Annual 1% Tax (3010)	245,511.80
AUT - PT03688	8/27/2022	894	RVS EST2021SEC1% Collect 5-1-22 to 6-30-22 (3010)	-207,392.66
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Sec Pipeline 1% Tax (3010)	11.48
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Sec Annual 1% Tax (3010)	173,107.81
AUT - PT03690	8/28/2022	894	RVS Teeter ESTSEC1%ADV 21-22 @6-20-22 (3010)	-262,188.19
Total Property Tax-Current Secured				-50,949.76
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Sec Unitary 1% Tax (3011)	-0.39
Total Property Tax-Unitary				-0.39
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03682	8/27/2022	894	05/01/22-06/30/22 CY Sec Escape 1% Tax (3015)	6,642.21
AUT - PT03683	8/27/2022	894	05/01/22-06/30/22 CY Sec Escape 1% Tax (3015)	21,998.40
AUT - PT03683	8/27/2022	894	05/01/22-06/30/22 CY Sec Annual 1% Tax (3015)	-791.73
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Sec Annual 1% Tax (3015)	-6,587.65
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Sec Escape 1% Tax (3015)	-1,713.68
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Sec Escape 1% Tax (3015)	8,614.56
Total PT PY Corr/Escapes Secured				28,162.11
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03684	8/27/2022	894	05/01/22-06/30/22 CY Unsec Annual 1% Tax (3020)	-7,254.79
Total Property Tax-Current Unsecd				-7,254.79
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03684	8/27/2022	894	05/01/22-06/30/22 CY Unsec Escape 1% Tax (3023)	797.51
Total PT PY Corr/Escapes Unsecured				797.51
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03680	8/27/2022	894	05/01/22-06/30/22 PY Sec 1% Tax (3040)	-4.29
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj PY Sec 1% Tax (3040)	-547.52

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Revenue Transactions

From 7/1/2022 to 8/31/2022

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
Total Property Tax-Prior Secured				-551.81
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03684	8/27/2022	894	05/01/22-06/30/22 PY Unsec 1% Tax (3050)	2,876.33
Total Property Tax-Prior Unsecured				2,876.33
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03681	8/27/2022	894	05/01/22-06/30/22 CY Suppl 1% Tax (3054)	138,132.62
AUT - PT03681	8/27/2022	894	05/01/22-06/30/22 CY Neg Sup 1% Tax (3054)	-3,640.02
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Suppl 1% Tax (3054)	-1,650.45
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj CY Neg Sup 1% Tax (3054)	-341.24
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Neg Sup 1% Tax (3054)	57.95
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv CY Suppl 1% Tax (3054)	175,803.22
AUT - PT03691	8/28/2022	894	RVS Teeter ESTSUP1% ADV 21-22 @ 6/20/22 (3054)	-209,744.06
AUT - PT03693	8/31/2022	894	Add'l SOB Collections 7-1-21 to 6-30-2022 (3054)	4,044.94
Total Supplemental Pty Tax-Current				102,662.96
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03680	8/27/2022	894	05/01/22-06/30/22 PY Sup Sec 1% Tax (3056)	-105.27
AUT - PT03681	8/27/2022	894	05/01/22-06/30/22 PY Sup Unsec 1% Tax (3056)	4,210.27
AUT - PT03685	8/28/2022	894	06/30/22 TeeterAdj PY Sup Sec 1% Tax (3056)	-8.82
AUT - PT03687	8/28/2022	894	06/30/22 TeeterAdv PY Sup Sec 1% Tax (3056)	0.44
Total Supplemental Pty Tax-Prior				4,096.62
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03692	8/27/2022	894	Unsec 506 IntPEN 05-01-2022 to 06-30-2022 (3057)	130.78
Total PT-506 Int, 480 CIOS/CIC Pen				130.78
Line Item Account 3380 -- Interest Income				
AUT - PT03694	8/31/2022	894	RVS G.2 INT PYRefunds 1% 1-1-20 to 12-31-21 (3380)	-9,145.11
Total Interest Income				-9,145.11

Revenue Transactions

From 7/1/2022 to 8/31/2022

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 3750 -- State-Emergency Assistance				
DJE - 0157481	8/25/2022	894	Hollister Fire, 3/12-3/15/22 (accrued FY22)	41,043.36
Total State-Emergency Assistance				41,043.36
Line Item Account 4310 -- State Grant				
DJE - 0157481	8/25/2022	894	CalFire Grant interim pmt, 04/2022 (accrued FY22)	58,285.12
DJE - 0157481	8/25/2022	894	CalFire Grant interim pmt, 06/2022 (accrued FY22)	70,228.83
Total State Grant				128,513.95
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0157049	8/22/2022	894	Crooks Fire, 4/27-5/12/22 (accrued FY22)	40,495.29
DJE - 0157482	8/31/2022	894	Calf Canyon Fire, 5/17-5/28/22 (accrued FY22)	29,720.38
Total Federal Emergency Assistance				70,215.67
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0157481	8/25/2022	894	WC disability payment, 6/21-7/4/22 (1 EE)	2,598.86
Total Safety Member Reimbursement				2,598.86
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0157481	8/25/2022	894	Credit for PIO cell phone trade-in	325.00
Total Other Miscellaneous Revenue				325.00
Total Montecito Fire Protection Dist				313,521.29

Cost Transactions

From 7/1/2022 to 8/31/2022

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 6100 -- Regular Salaries					
07/01/2022	AUT - EACRvsl	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 6/30/22 (accrual)	0.00	-24,116.00
07/01/2022	AUT - EACRvsl	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 6/30/22 (accrual)	0.00	-7,050.00
07/01/2022	CLM - 0693198	MONTECITO FIREMENS ASSOC	Employee association dues, 5/15/22	0.00	4,600.00
07/01/2022	CLM - 0693198	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 5/15/22	0.00	1,504.50
07/01/2022	CLM - 0693200	MONTECITO FIREMENS ASSOC	Employee association dues, 6/15/22	0.00	4,600.00
07/01/2022	CLM - 0693200	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 6/15/22	0.00	1,504.50
07/01/2022	EFC - 0033591	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 6/30/22 (accrued)	0.00	24,116.00
07/01/2022	EFC - 0033591	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 6/30/22 (accrued)	0.00	7,050.00
07/01/2022	EFC - 0033593	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 6/30/22	0.00	60.00
07/08/2022	EFC - 0033692	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/7/22	0.00	478.55
07/11/2022	EFC - 0033693	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/8/22	0.00	38.36
07/12/2022	EFC - 0033694	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/11/22	0.00	9.19
07/14/2022	EFC - 0033695	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/13/22	0.00	34.01
07/15/2022	CLM - 0693209	MONTECITO FIREMENS ASSOC	Employee association dues, 7/15/22	0.00	4,600.00
07/15/2022	CLM - 0693209	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/15/22	0.00	1,504.50
07/15/2022	EFC - 0033690	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/15/22	0.00	314,232.55
07/15/2022	EFC - 0033690	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/15/22	0.00	101,744.09
07/21/2022	EFC - 0033696	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/20/22	0.00	82.62
07/22/2022	EFC - 0033691	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/15/22	0.00	22,100.00
07/22/2022	EFC - 0033691	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/15/22	0.00	11,750.00
07/22/2022	EFC - 0033697	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/21/22	0.00	35.00
08/01/2022	EFC - 0033815	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/15/22	0.00	42.85
08/01/2022	EFC - 0033856	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/1/22	0.00	353,032.41
08/01/2022	EFC - 0033856	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/1/22	0.00	130,142.63
08/01/2022	EFC - 0033858	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/27/22	0.00	156.36
08/01/2022	EFC - 0033859	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/28/22	0.00	151.51

Cost Transactions

From 7/1/2022 to 8/31/2022

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
08/01/2022	EFC - 0033961	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/25/22	0.00	12.62
08/01/2022	MIC - 0169336	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/15/22	0.00	50,754.38
08/01/2022	MIC - 0169337	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/31/22	0.00	52,403.43
08/02/2022	EFC - 0033860	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/1/22	0.00	10.00
08/03/2022	EFC - 0033861	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/2/22	0.00	550.00
08/04/2022	EFC - 0033862	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/3/22	0.00	14.74
08/05/2022	EFC - 0033863	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/4/22	0.00	35.00
08/08/2022	EFC - 0033864	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/5/22	0.00	14.38
08/09/2022	EFC - 0033865	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/8/22	0.00	15.00
08/09/2022	EFC - 0033866	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/8/22	0.00	550.00
08/11/2022	EFC - 0033867	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/10/22	0.00	1,428.91
08/15/2022	EFC - 0033868	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/12/22	0.00	400.00
08/16/2022	CLM - 0697644	MONTECITO FIREMENS ASSOC	Employee association dues, 8/16/22	0.00	4,600.00
08/16/2022	CLM - 0697644	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 8/16/22	0.00	1,504.50
08/16/2022	EFC - 0033869	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/15/22	0.00	78.80
08/16/2022	EFC - 0033959	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/16/22	0.00	396,879.88
08/16/2022	EFC - 0033959	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/16/22	0.00	167,300.86
08/16/2022	MIC - 0169597	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, M/D/YY	0.00	51,144.44
08/18/2022	EFC - 0033962	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/17/22	0.00	150.00
08/19/2022	CLM - 0696287	AFLAC	Employee paid insurance, July 2022	0.00	1,362.56
08/22/2022	EFC - 0034042	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/19/22	0.00	1,934.93
08/25/2022	EFC - 0033963	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/1/22	0.00	22,100.00
08/25/2022	EFC - 0033963	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/1/22	0.00	11,750.00
08/25/2022	EFC - 0033964	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/16/22	0.00	22,100.00
08/25/2022	EFC - 0033964	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/16/22	0.00	11,750.00
08/25/2022	EFC - 0034041	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/24/22	0.00	205.00

Cost Transactions

From 7/1/2022 to 8/31/2022

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
08/26/2022	EFC - 0034040	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/25/22	0.00	50.00
08/29/2022	EFC - 0034039	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/26/22	0.00	101.14
08/30/2022	EFC - 0034043	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 8/29/22	0.00	143.20
08/31/2022	CLM - 0697580	AFLAC	Employee paid insurance, August 2022	0.00	1,362.56
Total Regular Salaries				0.00	1,753,109.96
Line Item Account 6400 -- Retirement Contribution					
07/18/2022	MIC - 0167896	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Misc	0.00	72,676.00
07/18/2022	MIC - 0167896	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA M	0.00	1,003.00
07/18/2022	MIC - 0167896	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA S	0.00	6,110.00
07/18/2022	MIC - 0167896	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Safety	0.00	731,358.00
08/01/2022	MIC - 0169336	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/15/22	0.00	73,488.20
08/01/2022	MIC - 0169337	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/31/22	0.00	75,849.05
08/16/2022	MIC - 0169597	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, M/D/YY	0.00	74,160.40
Total Retirement Contribution				0.00	1,034,644.65
Line Item Account 6550 -- FICA/Medicare					
07/15/2022	EFC - 0033690	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/15/22	0.00	7,064.65
08/01/2022	EFC - 0033856	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/1/22	0.00	8,248.19
08/16/2022	EFC - 0033959	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/16/22	0.00	9,501.98
Total FICA/Medicare				0.00	24,814.82
Line Item Account 6600 -- Health Insurance Contrib					
07/01/2022	CLM - 0688709	LINCOLN NATIONAL LIFE INS	Life Insurance, July 2022	0.00	838.05
07/01/2022	CLM - 0688711	CALIFORNIA PUBLIC EMPLOYEES	Health insurance - active, July 2022	0.00	96,348.94

Cost Transactions

From 7/1/2022 to 8/31/2022

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
07/01/2022	CLM - 0688711	RETIREMENT SYSTEM CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, July 2022	0.00	70,607.57
07/01/2022	CLM - 0688711	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, July 2022	0.00	240.87
07/01/2022	CLM - 0688711	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2022	0.00	176.52
07/01/2022	CLM - 0690188	DELTA DENTAL	Dental insurance - active, July 2022	0.00	8,118.68
07/01/2022	CLM - 0690188	DELTA DENTAL	Dental insurance - retirees, July 2022	0.00	6,437.46
07/01/2022	MIC - 0167314	Vision Service Plan-CA	Vision insurance - active, July 2022	0.00	1,659.03
07/01/2022	MIC - 0167314	Vision Service Plan-CA	Vision insurance - retirees, July 2022	0.00	1,821.68
08/01/2022	CLM - 0692891	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, August 2022	0.00	96,348.94
08/01/2022	CLM - 0692891	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, August 2022	0.00	70,141.80
08/01/2022	CLM - 0692891	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, August 2022	0.00	317.95
08/01/2022	CLM - 0692891	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, August 2022	0.00	231.47
08/01/2022	CLM - 0694041	DELTA DENTAL	Dental insurance - active, August 2022	0.00	8,118.68
08/01/2022	CLM - 0694041	DELTA DENTAL	Dental insurance - retirees, August 2022	0.00	6,437.46
08/01/2022	MIC - 0168345	Vision Service Plan-CA	Vision insurance - active, August 2022	0.00	1,659.03
08/01/2022	MIC - 0168345	Vision Service Plan-CA	Vision insurance - retirees, August 2022	0.00	1,821.68
08/25/2022	CLM - 0697793	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, July, August, Sept 2022	0.00	2,137.14
Total Health Insurance Contrib				0.00	373,462.95
Line Item Account 6700 -- Unemployment Ins Contribution					
08/01/2022	EFC - 0033856	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/1/22	0.00	12.80
Total Unemployment Ins Contribution				0.00	12.80
Line Item Account 6900 -- Workers Compensation					
07/01/2022	CLM - 0690495	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's comp insurance premium, FY22-23	0.00	626,743.95

Cost Transactions

From 7/1/2022 to 8/31/2022

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 Workers Compensation				0.00	626,743.95
Line Item Account 7030 -- Clothing and Personal					
07/21/2022	CLM - 0692915	ALLSTAR FIRE EQUIPMENT INC	PPE: Turnouts sets, new hires (3)	0.00	12,281.24
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, Bennewate	0.00	601.25
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, Gamm	0.00	601.25
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, McManigal	0.00	601.25
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, Reed	0.00	717.62
08/25/2022	MIC - 0169600	ON DUTY UNIFORMS	Class A dress uniform, Walkup	0.00	601.25
Total Clothing and Personal				0.00	15,403.86
Line Item Account 7050 -- Communications					
07/01/2022	CLM - 0690197	IMPULSE INTERNET SERVICES	Phone services, 07/25/22-08/24/22	0.00	1,673.02
07/07/2022	MIC - 0167567	FRONTIER	209/097-2953.0	0.00	672.12
07/07/2022	MIC - 0167567	FRONTIER	209/111-1529.0	0.00	141.26
07/07/2022	MIC - 0167567	FRONTIER	805-565-9618	0.00	72.01
07/07/2022	MIC - 0167567	FRONTIER	805-969-0318	0.00	75.83
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.51
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.51
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.51
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.51
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	357.00
07/07/2022	MIC - 0167567	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.51
07/11/2022	MIC - 0167632	TOWERSTREAM CORPORATION	Redundant internet Station 1: August 2022	0.00	88.25
07/11/2022	MIC - 0167632	TOWERSTREAM CORPORATION	Redundant internet Station 2: August 2022	0.00	88.25
07/11/2022	MIC - 0167699	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: July 2022	0.00	1,968.04
07/11/2022	MIC - 0167699	COX COMMUNICATIONS - BUSINESS	Internet Station 2: July 2022	0.00	450.00
07/25/2022	CLM - 0693217	VERIZON WIRELESS	Wireless service, 6/14-7/13/22	0.00	2,129.98
07/27/2022	CLM - 0693701	IMPULSE INTERNET SERVICES	Phone services, 08/25/22-09/24/22	0.00	1,580.28
08/02/2022	CLM - 0694387	SATCOM GLOBAL INC	Satellite phone charges	0.00	170.57

Cost Transactions

From 7/1/2022 to 8/31/2022

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
08/03/2022	MIC - 0168571	FRONTIER	209/097-2953.0	0.00	672.12
08/03/2022	MIC - 0168571	FRONTIER	209/111-1529.0	0.00	141.26
08/03/2022	MIC - 0168571	FRONTIER	805-565-9618	0.00	76.13
08/03/2022	MIC - 0168571	FRONTIER	805-969-0318	0.00	79.95
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.51
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.51
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.51
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.51
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	174.36
08/03/2022	MIC - 0168571	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.51
08/05/2022	CLM - 0694956	SATCOM GLOBAL INC	Satellite phone charges	0.00	170.57
08/11/2022	MIC - 0168892	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: August 2022	0.00	1,890.58
08/11/2022	MIC - 0168892	COX COMMUNICATIONS - BUSINESS	Internet Station 2: August 2022	0.00	450.00
08/12/2022	MIC - 0168944	TOWERSTREAM CORPORATION	Redundant internet Station 1: September 2022	0.00	88.25
08/12/2022	MIC - 0168944	TOWERSTREAM CORPORATION	Redundant internet Station 2: September 2022	0.00	88.25
08/31/2022	CLM - 0697410	VERIZON WIRELESS	Wireless service, 7/14-8/13/22	0.00	2,129.98
08/31/2022	MIC - 0169496	ANDREW SEYBOLD INC	Radio communication services	0.00	8,679.20
Total Communications				0.00	24,572.36

Line Item Account 7060 -- Food

07/20/2022	CLM - 0692510	GARET BLAKE	G. Blake Reimb: Water and gatorade	0.00	224.00
Total Food				0.00	224.00

Line Item Account 7070 -- Household Supplies

07/07/2022	CLM - 0691232	STEPHEN COCHRAN	S. Cochran Reimb: Microwaves for Station 1 (2)	0.00	538.73
07/07/2022	CLM - 0691321	Montecito Village Hardware	Containers (2)	0.00	12.91
07/11/2022	CLM - 0691656	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	432.06
07/28/2022	MIC - 0167790	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	538.07
07/28/2022	MIC - 0167790	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	252.40
08/02/2022	CLM - 0694507	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	160.39

Cost Transactions

From 7/1/2022 to 8/31/2022

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
08/03/2022	MIC - 0168600	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	321.34
08/03/2022	MIC - 0168600	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	294.80
08/09/2022	CLM - 0695191	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	547.71
08/10/2022	CLM - 0695463	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	499.24
08/11/2022	MIC - 0168880	Montecito Village Hardware	Wood putty, paint	0.00	38.75
08/25/2022	CLM - 0697790	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	295.30
Total Household Supplies				0.00	3,931.70
Line Item Account 7090 -- Insurance					
07/21/2022	CLM - 0692856	FIRE AGENCIES INSURANCE RISK AUTHORITY	FAIRA property and liability insurance, FY22-23	0.00	97,377.00
Total Insurance				0.00	97,377.00
Line Item Account 7120 -- Equipment Maintenance					
07/07/2022	CLM - 0691278	WINEMA INDUSTRIAL & SAFETY SUPPLY	Sensor replacement for gas meters	0.00	560.30
07/11/2022	CLM - 0691572	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Sta. 2	0.00	322.30
07/19/2022	CLM - 0692453	QUINN CO	Generator Sta. 1: Service parts	0.00	221.20
07/21/2022	CLM - 0692877	BAUER COMPRESSORS	Annual SCBA flow testing (44 SCBA+Mask)	0.00	4,335.00
08/01/2022	CLM - 0694361	JOY EQUIPMENT PROTECTION INC	P94, UTV91: H2O fire extinguishers (2)	0.00	420.23
08/02/2022	CLM - 0694490	BAUER COMPRESSORS	SCBA parts for MSA pack repair	0.00	1,232.58
08/10/2022	CLM - 0695421	Jerry's Oven Repair	Oven repair, Station 1	0.00	355.52
Total Equipment Maintenance				0.00	7,447.13
Line Item Account 7200 -- Structure & Ground Maintenance					
07/07/2022	MIC - 0167618	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 July 2022	0.00	930.00
07/07/2022	MIC - 0167618	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 July 2022	0.00	290.00
07/25/2022	CLM - 0693458	ANCHOR AIR SYSTEMS	HVAC troubleshooting, Station 1	0.00	115.00
07/28/2022	CLM - 0694057	RUGGIERO PLUMBING	Sink repair, station 1	0.00	248.00
08/09/2022	CLM - 0694957	COASTAL DEMO	Loft project, mechanical room demo	0.00	3,680.00
08/09/2022	MIC - 0168819	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 1	0.00	210.00
08/09/2022	MIC - 0168819	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 2	0.00	75.00

Cost Transactions

From 7/1/2022 to 8/31/2022

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
08/10/2022	MIC - 0168802	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 August 2022	0.00	930.00
08/10/2022	MIC - 0168802	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 August 2022	0.00	290.00
Total Structure & Ground Maintenance				0.00	6,768.00
Line Item Account 7205 -- Fire Defense Zone					
07/07/2022	CLM - 0691200	MCPHERSON TREE CARE INC	Fuel treatment network: West Mountain Dr.	0.00	325.00
07/07/2022	CLM - 0691262	AGRI-CHIP	Neighborhood chipping: East Mountain Dr.	0.00	40.00
07/11/2022	CLM - 0691664	ECO TREE WORKS	Fuel treatment network: West Mountain Dr.	0.00	11,400.00
07/14/2022	CLM - 0691986	AGRI-CHIP	Fuel treatment network: East Mountain Dr.	0.00	40.00
07/19/2022	CLM - 0692478	FIRESAFE SOLUTIONS	Tag and trim - Park Ln. and East Mountain Dr.	0.00	5,750.00
07/20/2022	CLM - 0692477	RUBEN RAMIREZ	Tag and trim - Park Ln. and East Mountain Dr.	0.00	1,625.00
07/20/2022	MIC - 0167913	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	391.46
07/20/2022	MIC - 0167913	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	1,445.56
07/21/2022	CLM - 0692021	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	499.01
07/21/2022	CLM - 0692888	ECO TREE WORKS	Fuel treatment network: Oak Creek Canyon	0.00	14,250.00
08/02/2022	CLM - 0694522	MCPHERSON TREE CARE INC	Fuel treatment network: West Mountain Dr.	0.00	325.00
08/03/2022	CLM - 0694725	MCPHERSON TREE CARE INC	Dead tree removal: San Leandro Ln.	0.00	6,800.00
08/10/2022	MIC - 0168805	ECONOMY TREE INCORPORATED	Dead tree removal: San Leandro Ln	0.00	2,933.00
08/11/2022	CLM - 0695648	FIRESAFE SOLUTIONS	Tag and trim - West Mountain Dr.	0.00	4,600.00
08/11/2022	MIC - 0168880	Montecito Village Hardware	Pruning shears (2), fuel sample cuttings	0.00	25.84
Total Fire Defense Zone				0.00	50,449.87
Line Item Account 7363 -- Equipment Maintenance					
07/07/2022	CLM - 0691273	INTERSTATE BATTERIES OF SIERRA MADRE	SQ91: Batteries (2)	0.00	404.09
07/11/2022	CLM - 0691587	AUTOZONE PARTS INC	U93: Plugs, wiper blades, filter, washer fluid	0.00	205.99
07/11/2022	CLM - 0691624	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E391, E392: DEF, clamps	0.00	186.01
07/25/2022	CLM - 0693493	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Oil cap	0.00	52.50
07/25/2022	CLM - 0693516	JOY EQUIPMENT PROTECTION INC	UTV91, P94: Heavy duty exstiguisher brackets	0.00	137.92

Cost Transactions

From 7/1/2022 to 8/31/2022

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
08/01/2022	CLM - 0694305	SM TIRE	SQ91: 2 front tires	0.00	825.86
08/03/2022	CLM - 0694729	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Front encoder	0.00	3,073.84
08/03/2022	MIC - 0168584	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Purge valve kit	0.00	104.60
08/03/2022	MIC - 0168584	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92, E191: Service parts	0.00	498.58
08/03/2022	MIC - 0168584	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Transmission filter	0.00	83.85
08/15/2022	CLM - 0695715	VILLAGE AUTOMOTIVE REPAIR	U94: Fuel pump	0.00	1,353.71
08/17/2022	CLM - 0696290	SNAP-ON INDUSTRIAL	Mechanic shop tool	0.00	29.08
08/17/2022	CLM - 0696296	FASTENAL	Mechanic shop supplies, hardware	0.00	80.95
08/17/2022	CLM - 0696455	VILLAGE AUTOMOTIVE REPAIR	Old BC96: Basic service	0.00	191.79
08/18/2022	CLM - 0696365	JOHNSON EQUIPMENT CO	E92: Light	0.00	337.08
08/18/2022	CLM - 0696376	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: New instrument cluster	0.00	1,045.17
08/23/2022	MIC - 0169095	SNAP-ON INDUSTRIAL	Automotive diagnostic scanner	0.00	6,347.01
08/23/2022	MIC - 0169095	SNAP-ON INDUSTRIAL	Mechanic shop tools	0.00	927.70
08/23/2022	MIC - 0169166	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Interlock switches	0.00	375.09
08/23/2022	MIC - 0169166	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Radiator cap	0.00	35.75
08/24/2022	MIC - 0169498	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Returned hose clamps	0.00	-51.06
08/24/2022	MIC - 0169498	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Hub seal kits	0.00	23.47
08/24/2022	MIC - 0169498	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Hub seals	0.00	32.82
08/25/2022	CLM - 0696946	AMSOIL INC	BC93, BC94, E92, E191: Motor oil	0.00	671.56
08/25/2022	CLM - 0697649	VILLAGE AUTOMOTIVE REPAIR	BC94: New tires installed (4)	0.00	525.73
08/25/2022	CLM - 0697788	VILLAGE AUTOMOTIVE REPAIR	Old BC96: Rear brakes	0.00	909.70
08/31/2022	MIC - 0169503	BUNNIN	BC93, BC94, BC95: Service filters	0.00	523.47
08/31/2022	MIC - 0169503	BUNNIN	BC94, BC95: Drain plug seals	0.00	17.02

Cost Transactions

From 7/1/2022 to 8/31/2022

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 Equipment Maintenance	0.00	18,949.28
Line Item Account 7400 -- Medical, Dental and Lab					
08/01/2022	CLM - 0694360	Life Assist Inc	Patient medical supplies	0.00	227.80
08/03/2022	CLM - 0694620	Life Assist Inc	Patient medical supplies	0.00	284.94
08/09/2022	CLM - 0695401	Life Assist Inc	Patient medical supplies	0.00	57.00
08/23/2022	MIC - 0169180	Life Assist Inc	Patient medical supplies	0.00	7,390.48
08/24/2022	CLM - 0696963	Life Assist Inc	Patient medical supplies	0.00	95.80
			Total Medical, Dental and Lab	0.00	8,056.02
Line Item Account 7450 -- Office Expense					
07/07/2022	CLM - 0691285	STAPLES BUSINESS CREDIT	Office supplies	0.00	636.66
07/07/2022	CLM - 0691293	The UPS Store	Parts return, shipping charges	0.00	11.22
08/03/2022	CLM - 0694685	STAPLES BUSINESS CREDIT	Office supplies	0.00	219.02
			Total Office Expense	0.00	866.90
Line Item Account 7460 -- Professional & Special Service					
07/01/2022	AUT - EACRvsI	FEHR & PEERS	Evacuation Analysis - Final payment (accrual)	0.00	-23,630.00
07/05/2022	CLM - 0690916	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review (8)	0.00	2,525.00
07/11/2022	CLM - 0691665	FEHR & PEERS	Evacuation Analysis - Final pmt (accrued FY22)	0.00	23,630.00
07/18/2022	CLM - 0692031	PRICE POSTEL & PARMA	Legal services, June 2022	0.00	3,944.50
07/20/2022	CLM - 0692472	LIEBERT CASSIDY WHITMORE	Labor attorney fees, June 2022	0.00	975.00
07/21/2022	CLM - 0692854	PLANNING AND DEVELOPMENT	Station 2 Carport	0.00	963.90
07/21/2022	CLM - 0692903	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (2)	0.00	700.00
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	IT support, August 2022	0.00	5,100.00
08/02/2022	CLM - 0694462	SANSUM CLINIC OCCUPATIONAL MEDICINE	Employee physicals (4)	0.00	837.09
08/02/2022	CLM - 0694527	ZWORLD GIS	Mapping Services, July 2022	0.00	1,458.33
08/05/2022	CLM - 0694955	BANKS PLANNING	Carport project, Station 2	0.00	58.75
08/05/2022	CLM - 0694955	BANKS PLANNING	Station 1 Loft project	0.00	125.00

Cost Transactions

From 7/1/2022 to 8/31/2022

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
08/09/2022	CLM - 0695202	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (5)	0.00	1,640.00
08/09/2022	CLM - 0695215	PLANNING AND DEVELOPMENT	Station 2 Carport	0.00	151.20
08/10/2022	CLM - 0695442	PRICE POSTEL & PARMA	Legal services, July 2022	0.00	2,982.00
08/22/2022	MIC - 0169111	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. projects, July 2022	0.00	176.00
08/22/2022	MIC - 0169111	UNDERWOOD MANAGEMENT RESOURCES INC	Solar project management, July 2022	0.00	32.00
08/22/2022	MIC - 0169111	UNDERWOOD MANAGEMENT RESOURCES INC	Station 1 Loft project, July 2022	0.00	256.00
08/24/2022	CLM - 0696914	LIEBERT CASSIDY WHITMORE	Labor attorney fees, July 2022	0.00	60.00
08/31/2022	CLM - 0697399	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS GASB 68 Reports	0.00	1,400.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	IT support, September 2022	0.00	5,100.00
08/31/2022	CLM - 0697606	SAFETY MAP LLC	Pre-plans: Casa Dorinda, partial pmt	0.00	3,065.00
Total Professional & Special Service				0.00	31,549.77

Line Item Account 7507 -- ADP Payroll Fees

07/08/2022	EFC - 0033588	ADP INC	ADP fee, Time and Attendance	0.00	75.00
07/08/2022	EFC - 0033589	ADP INC	ADP fees, June 2022	0.00	571.61
08/01/2022	EFC - 0033857	ADP INC	ADP fees, 6/13/22 - HR Suite	0.00	153.00
08/05/2022	EFC - 0033805	ADP INC	ADP fee, Time and Attendance	0.00	75.00
08/05/2022	EFC - 0033807	ADP INC	ADP fees, July 2022	0.00	604.85
08/05/2022	EFC - 0033820	ADP INC	ADP fees, 7/11/22 - HR Suite	0.00	168.00
Total ADP Payroll Fees				0.00	1,647.46

Line Item Account 7510 -- Contractual Services

07/01/2022	CLM - 0690490	AMERAVANT	Website hosting fee, 7/1-12/31/22	0.00	534.00
07/01/2022	JE - 0235507		CAD Annual Maintenance: 4/1/2022 - 3/31/2023	0.00	25,648.05
07/05/2022	CLM - 0690897	REAL TIME NETWORKS INC	EMS Vending Machine annual software license	0.00	1,000.00
07/21/2022	CLM - 0692754	Santa Barbara County Fire Department	ImageTrend cost-share payment to SBC Fire	0.00	593.57
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	6.00

Cost Transactions

From 7/1/2022 to 8/31/2022

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
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
07/21/2022	CLM - 0692929	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
07/25/2022	CLM - 0693501	TABLET COMMAND INC	Tablet Command annual support	0.00	23,410.00
08/01/2022	CLM - 0693536	LATITUDE 34 TECHNOLOGIES INC	Firewall security subscription for servers, 3 yrs	0.00	3,393.40
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	6.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
08/31/2022	CLM - 0697582	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
Total Contractual Services				0.00	57,895.02
Line Item Account 7530 -- Publications & Legal Notices					
07/11/2022	CLM - 0691605	SANTA BARBARA NEWS PRESS	Public notice: Preliminary budget FY 22-23 1st run	0.00	51.30
07/21/2022	CLM - 0692827	MONTECITO JOURNAL	ReadySBC Alerts Test ad	0.00	1,267.50
07/25/2022	CLM - 0693189	MONTECITO JOURNAL	ReadySBC Alerts Test ad, 2nd run	0.00	1,267.50
08/10/2022	CLM - 0695407	SANTA BARBARA NEWS PRESS	Public notice: Preliminary budget FY 22-23 2nd run	0.00	51.30
Total Publications & Legal Notices				0.00	2,637.60
Line Item Account 7540 -- Rents/Leases-Equipment					
07/21/2022	CLM - 0692897	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, July 2022	0.00	179.44
08/22/2022	CLM - 0696484	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, August 2022	0.00	179.44
Total Rents/Leases-Equipment				0.00	358.88
Line Item Account 7650 -- Special Departmental Expense					
07/25/2022	CLM - 0693457	AROSHA INC	MFD mugs (150)	0.00	1,352.26
08/03/2022	CLM - 0694722	SANTA BARBARA TROPHY	Mission statement plaques (7)	0.00	1,179.94
08/31/2022	JE - 0238964		ProRata Share of LAFCO 22-23 Budget: Montecito FPD	0.00	22,330.00
Total Special Departmental Expense				0.00	24,862.20

Cost Transactions

From 7/1/2022 to 8/31/2022

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 7730 -- Transportation and Travel					
08/02/2022	CLM - 0694424	EAN SERVICES LLC	J. Moran: Rental car to drop off SQ91 at shop	0.00	43.80
08/02/2022	CLM - 0694424	EAN SERVICES LLC	J. Moran: Rental car to pick up P94 from shop	0.00	48.08
08/02/2022	CLM - 0694424	EAN SERVICES LLC	J. Moran: Rental car to pick up SQ91 from shop	0.00	42.14
08/02/2022	CLM - 0694424	EAN SERVICES LLC	K. Taylor: Pinnacle EMS Conference rental car	0.00	348.48
08/02/2022	TRC - 0054777	KEVIN TAYLOR	K. Taylor Reimb: Pinnacle EMS Conference	0.00	2,145.47
08/03/2022	TRC - 0054791	NIC ELMQUIST	N. Elmquist Reimb: Washburn Fire	0.00	607.00
08/03/2022	TRC - 0054792	ARACELI GIL NAHAS	A. Nahas Reimb: Washburn Fire	0.00	2,440.92
08/24/2022	TRC - 0054967	ANTHONY HUDLEY	A. Hudley Reimb: Washburn Fire	0.00	708.00
Total Transportation and Travel				0.00	6,383.89
Line Item Account 7731 -- Gasoline-Oil-Fuel					
07/07/2022	CLM - 0691269	McCormix Corporation	Diesel fuel, 7/7/22	0.00	2,012.62
07/07/2022	CLM - 0691290	FUEL SMART	Gasoline charges, June 2022	0.00	963.13
08/02/2022	CLM - 0694439	FUEL SMART	Gasoline charges, July 2022	0.00	414.79
08/17/2022	CLM - 0696351	McCormix Corporation	Diesel fuel, 8/12/22	0.00	2,296.54
08/25/2022	DJE - 0157481		MERRAG reimb for fuel purchase on MTO account	0.00	-110.00
Total Gasoline-Oil-Fuel				0.00	5,577.08
Line Item Account 7732 -- Training					
07/19/2022	CLM - 0692470	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: (3 Employees)	0.00	225.00
Total Training				0.00	225.00
Line Item Account 7760 -- Utilities					
07/18/2022	MIC - 0167791	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	486.99
07/18/2022	MIC - 0167791	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	302.03
07/19/2022	MIC - 0167903	THE GAS COMPANY	Gas service, Sta. 1 - 07/06/22	0.00	92.51
07/19/2022	MIC - 0167903	THE GAS COMPANY	Gas service, Sta. 2 - 07/07/22	0.00	87.88
07/21/2022	CLM - 0692886	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	3,608.21
08/09/2022	MIC - 0168813	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	556.75

Cost Transactions

From 7/1/2022 to 8/31/2022

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
08/09/2022	MIC - 0168813	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	277.00
08/17/2022	CLM - 0696341	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	3,637.91
08/17/2022	MIC - 0169182	THE GAS COMPANY	Gas service, Sta. 1 - 08/04/22	0.00	81.24
08/17/2022	MIC - 0169182	THE GAS COMPANY	Gas service, Sta. 2 - 08/05/22	0.00	81.49
Total Utilities				0.00	9,212.01
Line Item Account 7830 -- Interest Expense					
07/13/2022	EFC - 0033630	US Bank Trust NA	POB 2021 interest payment, 7/2022	0.00	62,177.76
Total Interest Expense				0.00	62,177.76
Total Montecito Fire Protection Dist				0.00	4,249,361.92

Cost Transactions

From 7/1/2022 to 8/31/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 8200 -- Structures&Struct Improvements					
07/25/2022	CLM - 0693480	KEVIN L VANDERVORT STRUCTURAL ENGINEERING INC	Rental property rebuild: Engineering	0.00	451.25
08/15/2022	CLM - 0696105	PUEBLO CONSTRUCTION INC	Construction rebuild - 1255 EVR, July 2022	0.00	103,351.00
08/15/2022	CLM - 0696105	PUEBLO CONSTRUCTION INC	Construction repair - 1257 EVR, July 2022	0.00	0.00
08/15/2022	CLM - 0696105	PUEBLO CONSTRUCTION INC	Construction retention amount, July 2022	0.00	-5,167.55
08/19/2022	CLM - 0696268	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, July 2022	0.00	3,710.00
Total Structures&Struct Improvements				0.00	102,344.70
Line Item Account 8300 -- Equipment					
08/02/2022	CLM - 0694465	JOHNSON EQUIPMENT CO	New P94 vehicle: Final upfit	0.00	14,014.00
Total Equipment				0.00	14,014.00
Total Montecito Fire Land & Building				0.00	116,358.70

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	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	-60,317.66	-27,272.25	-50,949.76
3011 -- Property Tax-Unitary	0.00	0.39	-0.39
3015 -- PT PY Corr/Escapes Secured	-6,068.72	4,459.54	28,162.11
3020 -- Property Tax-Current Unsecd	450.71	2,208.17	-7,254.79
3023 -- PT PY Corr/Escapes Unsecured	1,138.38	363.23	797.51
3040 -- Property Tax-Prior Secured	-836.97	-2,026.22	-551.81
3050 -- Property Tax-Prior Unsecured	498.91	269.36	2,876.33
3054 -- Supplemental Pty Tax-Current	40,814.21	89,748.91	102,662.96
3056 -- Supplemental Pty Tax-Prior	-28.67	-13,878.01	4,096.62
Taxes	-24,349.81	53,873.12	79,838.78
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	175.68	64.25	130.78
Fines, Forfeitures, and Penalties	175.68	64.25	130.78
Use of Money and Property			
3380 -- Interest Income	0.00	0.00	-9,145.11
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	1,400.00	0.00
Use of Money and Property	0.00	1,400.00	-9,145.11
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	38,632.52	43,756.50	41,043.36
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
4310 -- State Grant	0.00	0.20	128,513.95
Intergovernmental Revenue-State	38,632.52	43,756.70	169,557.31

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	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	0.00	70,215.67
4610 -- Federal Aid for Disaster	0.00	0.00	0.00
Intergovernmental Revenue-Federal	0.00	0.00	70,215.67
Charges for Services			
5105 -- Reimb for District Services	0.00	0.01	0.00
Charges for Services	0.00	0.01	0.00
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	426.25	7,796.58	2,598.86
5909 -- Other Miscellaneous Revenue	0.00	0.00	325.00
Miscellaneous Revenue	426.25	7,796.58	2,923.86
Revenues	14,884.64	106,890.66	313,521.29
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	971,588.49	1,943,641.85	1,753,109.96
6300 -- Overtime	5,387.91	-619.00	0.00
6301 -- Overtime - Reimbursable	247,696.98	-13,082.00	0.00
6310 -- Overtime - Constant Staffing	81,952.52	-16,774.00	0.00
6400 -- Retirement Contribution	1,646,880.30	862,357.68	1,034,644.65
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	18,068.11	30,356.08	24,814.82
6600 -- Health Insurance Contrib	330,683.64	360,089.48	373,462.95
6700 -- Unemployment Ins Contribution	15.20	0.00	12.80
6900 -- Workers Compensation	550,949.38	580,932.66	626,743.95
Salaries and Employee Benefits	3,853,222.53	3,746,902.75	3,812,789.13

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	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
Services and Supplies			
7030 -- Clothing and Personal	3,176.26	1,144.86	15,403.86
7050 -- Communications	20,550.65	20,419.49	24,572.36
7060 -- Food	138.21	136.02	224.00
7070 -- Household Supplies	2,838.91	3,345.62	3,931.70
7090 -- Insurance	41,784.00	80,890.00	97,377.00
7120 -- Equipment Maintenance	728.07	1,416.80	7,447.13
7200 -- Structure & Ground Maintenance	3,127.83	7,555.32	6,768.00
7205 -- Fire Defense Zone	42,302.95	35,281.14	50,449.87
7322 -- Consulting & Mgmt Fees	0.00	105.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	0.00
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	5,938.53	4,935.32	0.00
7363 -- Equipment Maintenance	34,247.94	6,802.87	18,949.28
7400 -- Medical, Dental and Lab	8,182.37	4,434.47	8,056.02
7430 -- Memberships	560.00	400.00	0.00
7450 -- Office Expense	1,544.64	694.12	866.90
7456 -- IT Hardware Purchase < \$5K	0.00	832.47	0.00
7460 -- Professional & Special Service	34,873.50	28,362.51	31,549.77
7507 -- ADP Payroll Fees	1,028.86	1,179.45	1,647.46
7510 -- Contractual Services	45,770.98	53,321.84	57,895.02
7530 -- Publications & Legal Notices	2,419.32	172.14	2,637.60
7540 -- Rents/Leases-Equipment	0.00	358.88	358.88
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,381.46	2,397.60	0.00
7630 -- Small Tools & Instruments	180.37	1,383.11	0.00
7650 -- Special Departmental Expense	417.11	1,026.32	24,862.20
7671 -- Special Projects	0.00	0.00	0.00

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	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
7730 -- Transportation and Travel	313.88	7,405.18	6,383.89
7731 -- Gasoline-Oil-Fuel	6,380.07	6,123.55	5,577.08
7732 -- Training	3,736.07	2,242.99	225.00
7760 -- Utilities	6,923.55	8,367.62	9,212.01
Services and Supplies	269,545.53	280,734.69	374,395.03
Other Charges			
7830 -- Interest Expense	0.00	0.00	62,177.76
Other Charges	0.00	0.00	62,177.76
Capital Assets			
8200 -- Structures&Struct Improvements	5,821.27	0.00	0.00
8300 -- Equipment	0.00	1,310.44	0.00
Capital Assets	5,821.27	1,310.44	0.00
Expenditures	4,128,589.33	4,028,947.88	4,249,361.92
Other Financing Sources & Uses			
Other Financing Sources			
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
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00

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	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Decrease to Restricted	0.00	0.00	0.00
Decrease to Committed			
9850 -- Salary & Retirement Offset	0.00	0.00	0.00
Decrease to Committed	0.00	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	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Increase to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-4,113,704.69	-3,922,057.22	-3,935,840.63
Net Financial Impact	-4,113,704.69	-3,922,057.22	-3,935,840.63

Agenda

Item #5

**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)
September 2021	14,296,638.70	-	(270,824.90)	5,249.31	14,020,564.49	-1.93%	-0.68%
October 2021	14,020,564.49	-	206,235.54	5,178.03	14,221,622.00	1.43%	0.11%
November 2021	14,221,622.00	-	(117,597.91)	5,226.30	14,098,797.79	-0.86%	-1.38%
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%
Total		-	(1,724,184.97)	60,638.97			

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)
September 2021	6,807,298.56	-	(131,266.48)	2,495.28	6,673,536.80	-1.96%	-0.70%
October 2021	6,673,536.80	-	100,402.90	2,460.52	6,771,479.18	1.47%	0.13%
November 2021	6,771,479.18	-	(55,001.33)	2,484.37	6,713,993.48	-0.85%	-1.37%
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	-2.45%	-2.86%
Total		-	(821,167.75)	28,803.50			

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**
7/1/2022 to 7/31/2022Kevin Taylor
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Balance as of 7/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2022
OPEB	\$12,373,446.38	\$0.00	\$458,494.03	\$4,741.77	\$0.00	\$0.00	\$12,827,198.64
PENSION	\$5,891,522.92	\$0.00	\$217,959.56	\$2,231.01	\$0.00	\$0.00	\$6,107,251.47
Totals	\$18,264,969.30	\$0.00	\$676,453.59	\$6,972.78	\$0.00	\$0.00	\$18,934,450.11

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	3.71%	-0.09%	-9.29%	3.21%	4.51%	6.20%	1/19/2010
PENSION	3.70%	-0.11%	-9.28%	3.01%	3.71%	-	6/29/2017

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

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

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

**Account Report for the Period
8/1/2022 to 8/31/2022**

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

Account Summary

Source	Balance as of 8/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 8/31/2022
OPEB	\$12,827,198.64	\$0.00	-\$310,530.87	\$4,853.01	\$0.00	\$0.00	\$12,511,814.76
PENSION	\$6,107,251.47	\$0.00	-\$147,639.97	\$2,284.19	\$0.00	\$0.00	\$5,957,327.31
Totals	\$18,934,450.11	\$0.00	-\$458,170.84	\$7,137.20	\$0.00	\$0.00	\$18,469,142.07

Investment Selection

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

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	-2.42%	-2.74%	-12.09%	2.73%	3.89%	5.79%	1/19/2010
PENSION	-2.42%	-2.76%	-12.09%	2.05%	3.12%	-	6/29/2017

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