

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Tuesday, January 19, 2021 at 2:00 p.m.

The Finance Committee meeting will be held via teleconference connection as permitted under the Governor's Executive Order N-29-20, dated March 17, 2020 due to concerns of COVID-19 ("Executive Order").

Members of the public will be able to observe the Finance Committee meeting and provide public comments via Zoom (meeting information listed below). Any member of the public who would like to provide public input on an item listed on the agenda may utilize the "Raise Hand" feature through the Zoom App or enter "*9" if participating by telephone only. The host will be notified and you will be recognized to speak on the agenda item in the order such requests are received by the District.

Zoom Meeting Details

Link: <https://zoom.us/j/96997302772?pwd=M0htZm1oMzdDeG9kOXU0eEdLZnM4Zz09>

Dial: (669) 900-6833, Meeting ID: 969 9730 2772, Passcode: 466747

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of December 2020 financial statements.
3. Review PARS Post-Employment Benefits Trust statements for December 2020.
4. Review and make recommendation for approval of Resolution 2021-01, Amending Final Budget for FY 2020-21.
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 22, 2021 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 14, 2021.

Kevin Taylor, Fire Chief

Agenda

Item #2

Variance Report
Finance Committee - January 19, 2021

Report	Line Item	Variance Explanation
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis. The balancing entry falls under Equity in line item 2120 Fund Balance - Restricted for all funds.
2 Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled. The current impounds are from prior fiscal years.
3 Balance Sheet	0240	The interest receivable is posted by the County on a quarterly basis. The interest payment is transferred to the District within 30 days.
4 Balance Sheet	1210	The accounts payable account reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
5 Balance Sheet	2110	Fund Balance - Nonspendable is for property tax impounds posted by the Auditor-Controller's Office.
6 Balance Sheet	2130	Fund Balance - Committed maintains the District's reserve balances of \$7,040,000.
7 Financial Status	Taxes	Property tax revenue is in line with past years - we expect to collect about 55% of total budgeted revenue by December month-end.
8 Financial Status	3750 & 4476	The State- and Federal-Emergency Assistance line items include all fire assignment revenue. We have received payments for assignments from last fiscal year only. The Mutual Aid Billing report details the cumulative \$3.2 million in revenue expected this fiscal year. An adjustment to the two line items is included in the proposed budget amendment.
9 Financial Status	5768	This line item is used to capture funds received from the worker's compensation administrators. 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. An adjustment to the line item is included in the proposed budget amendment.
10 Financial Status	5769	This account is showing a negative amount of \$11k because in the prior year we accounted for a reimbursement from CalOES Communications in the amount of \$195k for the Emergency 9-1-1 phone system in Dispatch, but the actual reimbursed amount was \$184k, a difference of \$11k.
11 Financial Status	6301	Overtime - Reimbursable is significantly higher this fiscal year because of a busy fire season. This expense is offset by the \$3.2 million in fire assignment revenue, as mentioned in Note #8 above. An adjustment to the line item is included in the proposed budget amendment.
12 Financial Status	Services & Supplies	All line items were reviewed in detail for the mid-year budget review. Adjustments to the following line items are included in the proposed budget amendment: 7205 Fire Defense Zone and 7732 Training.

Variance Report
Finance Committee - January 19, 2021

Report	Line Item	Variance Explanation
13 Financial Status	Capital Assets	All line items were reviewed in detail for the mid-year budget review. Adjustments to 8300 Equipment line item are included in the proposed budget amendment.
14 Financial Status	Fund 3652 8200	The \$13,000 expense is for the compressor installation budgeted for the Repair 91 vehicle. The expense was incorrectly coded to 8200, but it will be moved to line 8300, Equipment.
15 Revenue Transactions	3750	All items listed were included Accounts Receivables (A/R) in the last fiscal year. The A/R reversals were posted on 12/1/20 (required accounting procedure). We have collected \$72,000 year-to-date and the outstanding amounts are still considered collectible at this point.
16 Revenue Transactions	9850	These funds represent the carryover from last fiscal year for the \$1M PARS Pension contributions.
17 Financial Trend	7205	The Wildland Specialists adjusted their schedule this fiscal year to engage in more projects prior to the calendar year-end, which explains the higher than average expense in the last couple months. Additionally, the revenue from Cal Fire grant has allowed for the expansion of various mitigation projects.
18 Financial Trend	7363	Year to date expenses are higher this fiscal year due to major repairs to engines and significantly higher usage of all apparatus and staff vehicles due to a busy fire season.
19 Expenditure Trend	6100	The salaries expense in December included three payrolls.

Balance Sheet

As of: 12/31/2020
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 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2020
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	12,357,871.12	12,144,132.31	13,812,896.73	10,689,106.70
0115 -- Treasury FMV Adjustment	85,919.27	10,847.52	58,600.30	38,166.49 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	8,981.46	0.00	1,258.45	7,723.01
0211 -- Prop Tax Impounds Receivable	206,229.00	0.00	0.00	206,229.00 2
0230 -- Accounts Receivable	323,696.00	0.00	323,696.00	0.00
0240 -- Interest Receivable	38,966.76	22,879.42	54,928.36	6,917.82 3
Total Assets	13,022,163.61	12,177,859.25	14,251,379.84	10,948,643.02
Total Assets & Other Debits	13,022,163.61	12,177,859.25	14,251,379.84	10,948,643.02
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	492,500.71	492,500.71	0.00
1015 -- EFT Payable	0.00	5,083,712.54	5,083,712.54	0.00
1020 -- Salaries & Benefits Payable	29,424.00	29,424.00	0.00	0.00
1210 -- Accounts Payable	353,360.99	5,581,874.56	5,346,760.43	118,246.86 4
1240 -- Accrued Expenses	5,262.00	5,262.00	0.00	0.00
1730 -- Unidentified Deposits	0.00	389,990.25	389,990.25	0.00
Total Liabilities	388,046.99	11,582,764.06	11,312,963.93	118,246.86
Equity				
2110 -- Fund Balance-Nonspendable	123,260.00	0.00	0.00	123,260.00 5
2120 -- Fund Balance-Restricted	85,919.27	58,600.30	10,847.52	38,166.49 1
2130 -- Fund Balance-Committed	7,878,500.00	1,058,000.00	220,000.00	7,040,500.00 6
2200 -- Fund Balance-Residual	4,546,437.35	37,779,535.37	36,861,567.69	3,628,469.67
Total Equity	12,634,116.62	38,896,135.67	37,092,415.21	10,830,396.16

Balance Sheet

As of: 12/31/2020
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 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2020
Total Liabilities, Equity & Other Credits	13,022,163.61	50,478,899.73	48,405,379.14	10,948,643.02

Balance Sheet

As of: 12/31/2020
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 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2020
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,612,109.87	46,560.94	61,669.33	2,597,001.48
0115 -- Treasury FMV Adjustment	18,160.94	0.00	8,888.10	9,272.84
0240 -- Interest Receivable	6,902.44	7,827.32	11,710.94	3,018.82
Total Assets	2,637,173.25	54,388.26	82,268.37	2,609,293.14
Total Assets & Other Debits	2,637,173.25	54,388.26	82,268.37	2,609,293.14
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	45.47	45.47	0.00
1015 -- EFT Payable	0.00	48,394.97	48,394.97	0.00
1210 -- Accounts Payable	18,440.44	48,440.44	30,000.00	0.00
1730 -- Unidentified Deposits	0.00	4,850.00	4,850.00	0.00
Total Liabilities	18,440.44	101,730.88	83,290.44	0.00
Equity				
2120 -- Fund Balance-Restricted	18,160.94	8,888.10	0.00	9,272.84
2140 -- Fund Balance-Assigned	2,600,571.87	0.00	0.00	2,600,571.87
2200 -- Fund Balance-Residual	0.00	568,505.99	567,954.42	-551.57
Total Equity	2,618,732.81	577,394.09	567,954.42	2,609,293.14
Total Liabilities, Equity & Other Credits	2,637,173.25	679,124.97	651,244.86	2,609,293.14

Balance Sheet

As of: 12/31/2020
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 7/1/2020	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2020
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	6,362,372.09	31,381.00	92,145.64	6,301,607.45
0115 -- Treasury FMV Adjustment	44,235.00	0.00	21,734.50	22,500.50
0240 -- Interest Receivable	19,607.41	19,203.35	31,381.00	7,429.76
Total Assets	6,426,214.50	50,584.35	145,261.14	6,331,537.71
Total Assets & Other Debits	6,426,214.50	50,584.35	145,261.14	6,331,537.71
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	48,734.89	48,734.89	0.00
1015 -- EFT Payable	0.00	9,478.75	9,478.75	0.00
1210 -- Accounts Payable	2,175.00	58,213.64	56,038.64	0.00
Total Liabilities	2,175.00	116,427.28	114,252.28	0.00
Equity				
2120 -- Fund Balance-Restricted	44,235.00	21,734.50	0.00	22,500.50
2140 -- Fund Balance-Assigned	6,379,804.50	0.00	0.00	6,379,804.50
2200 -- Fund Balance-Residual	0.00	1,612,940.14	1,542,172.85	-70,767.29
Total Equity	6,424,039.50	1,634,674.64	1,542,172.85	6,331,537.71
Total Liabilities, Equity & Other Credits	6,426,214.50	1,751,101.92	1,656,425.13	6,331,537.71

Financial Status

As of: 12/31/2020 (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	6/30/2021 Fiscal Year Adjusted Budget	12/31/2020 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	17,631,000.00	9,648,636.98	-7,982,363.02	54.73 %
3011 -- Property Tax-Unitary	159,000.00	0.00	-159,000.00	0.00 %
3015 -- PT PY Corr/Escapes Secured	0.00	40,616.65	40,616.65	--
3020 -- Property Tax-Current Unsecd	669,500.00	597,348.63	-72,151.37	89.22 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	3,051.61	3,051.61	--
3040 -- Property Tax-Prior Secured	0.00	-1,041.34	-1,041.34	--
3050 -- Property Tax-Prior Unsecured	65,000.00	5,344.89	-59,655.11	8.22 %
3054 -- Supplemental Pty Tax-Current	165,500.00	47,395.71	-118,104.29	28.64 %
3056 -- Supplemental Pty Tax-Prior	0.00	-455.56	-455.56	--
Taxes	18,690,000.00	10,340,897.57	-8,349,102.43	55.33 % 7
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	433.19	433.19	--
Fines, Forfeitures, and Penalties	0.00	433.19	433.19	--
Use of Money and Property				
3380 -- Interest Income	150,000.00	22,879.42	-127,120.58	15.25 %
3381 -- Unrealized Gain/Loss Invstmnts	-47,753.00	-47,752.78	0.22	100.00 %
3409 -- Other Rental of Bldgs and Land	10,000.00	0.00	-10,000.00	0.00 %
Use of Money and Property	112,247.00	-24,873.36	-137,120.36	-22.16 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	500,000.00	-41,995.75	-541,995.75	-8.40 % 8
4220 -- Homeowners Property Tax Relief	79,500.00	38,494.07	-41,005.93	48.42 %
4310 -- State Grant	150,000.00	60,289.88	-89,710.12	40.19 %
Intergovernmental Revenue-State	729,500.00	56,788.20	-672,711.80	7.78 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	12/31/2020 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	250,000.00	0.00	-250,000.00	0.00 % 8
4610 -- Federal Aid for Disaster	82,500.00	0.00	-82,500.00	0.00 %
Intergovernmental Revenue-Federal	332,500.00	0.00	-332,500.00	0.00 %
Charges for Services				
5105 -- Reimb for District Services	208,500.00	75,663.09	-132,836.91	36.29 %
Charges for Services	208,500.00	75,663.09	-132,836.91	36.29 %
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	0.00	29,756.24	29,756.24	-- 9
5769 -- State Reimbursements	0.00	-10,877.56	-10,877.56	-- 10
5909 -- Other Miscellaneous Revenue	8,500.00	850.37	-7,649.63	10.00 %
Miscellaneous Revenue	8,500.00	19,729.05	11,229.05	232.11 %
Revenues	20,081,247.00	10,468,637.74	-9,612,609.26	52.13 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	8,464,000.00	4,041,513.08	4,422,486.92	47.75 %
6300 -- Overtime	184,000.00	47,206.25	136,793.75	25.66 %
6301 -- Overtime - Reimbursable	500,000.00	1,883,900.34	-1,383,900.34	376.78 % 11
6310 -- Overtime - Constant Staffing	950,000.00	421,330.19	528,669.81	44.35 %
6400 -- Retirement Contribution	3,280,000.00	2,340,565.91	939,434.09	71.36 %
6450 -- Supp Retirement Contribution	1,000,000.00	1,000,000.00	0.00	100.00 %
6550 -- FICA/Medicare	152,000.00	86,372.23	65,627.77	56.82 %
6600 -- Health Insurance Contrib	2,126,000.00	995,564.80	1,130,435.20	46.83 %
6700 -- Unemployment Ins Contribution	6,000.00	311.20	5,688.80	5.19 %
6900 -- Workers Compensation	550,000.00	550,867.83	-867.83	100.16 %
Salaries and Employee Benefits	17,212,000.00	11,367,631.83	5,844,368.17	66.04 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	12/31/2020 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Services and Supplies				
7030 -- Clothing and Personal	153,000.00	11,305.17	141,694.83	7.39 %
7050 -- Communications	132,500.00	58,664.95	73,835.05	44.28 %
7060 -- Food	2,500.00	1,716.02	783.98	68.64 %
7070 -- Household Supplies	33,000.00	14,381.66	18,618.34	43.58 %
7090 -- Insurance	42,000.00	41,784.00	216.00	99.49 %
7120 -- Equipment Maintenance	50,000.00	14,686.30	35,313.70	29.37 %
7200 -- Structure & Ground Maintenance	103,500.00	9,743.72	93,756.28	9.41 %
7205 -- Fire Defense Zone	250,000.00	169,332.39	80,667.61	67.73 %
7322 -- Consulting & Mgmt Fees	2,000.00	420.00	1,580.00	21.00 %
7324 -- Audit and Accounting Fees	30,000.00	8,085.00	21,915.00	26.95 %
7348 -- Instruments & Equip. < \$5000	132,000.00	51,367.44	80,632.56	38.91 %
7363 -- Equipment Maintenance	140,000.00	111,890.49	28,109.51	79.92 %
7400 -- Medical, Dental and Lab	83,000.00	16,171.54	66,828.46	19.48 %
7430 -- Memberships	14,000.00	9,913.45	4,086.55	70.81 %
7450 -- Office Expense	84,500.00	24,517.54	59,982.46	29.01 %
7460 -- Professional & Special Service	460,500.00	153,941.81	306,558.19	33.43 %
7507 -- ADP Payroll Fees	8,500.00	3,096.49	5,403.51	36.43 %
7510 -- Contractual Services	140,000.00	78,693.59	61,306.41	56.21 %
7530 -- Publications & Legal Notices	6,000.00	3,981.99	2,018.01	66.37 %
7540 -- Rents/Leases-Equipment	4,000.00	2,358.33	1,641.67	58.96 %
7546 -- Administrative Expense	245,000.00	0.00	245,000.00	0.00 %
7580 -- Rents/Leases-Structure	9,500.00	4,762.92	4,737.08	50.14 %
7630 -- Small Tools & Instruments	14,000.00	2,451.24	11,548.76	17.51 %
7650 -- Special Departmental Expense	65,500.00	2,863.10	62,636.90	4.37 %
7671 -- Special Projects	17,500.00	0.00	17,500.00	0.00 %
7730 -- Transportation and Travel	35,000.00	27,455.38	7,544.62	78.44 %

Financial Status

As of: 12/31/2020 (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	6/30/2021 Fiscal Year Adjusted Budget	12/31/2020 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget	
7731 -- Gasoline-Oil-Fuel	60,000.00	25,081.68	34,918.32	41.80 %	
7732 -- Training	90,000.00	10,278.85	79,721.15	11.42 %	
7760 -- Utilities	45,500.00	39,955.92	5,544.08	87.82 %	
Services and Supplies	2,453,000.00	898,900.97	1,554,099.03	36.64 %	12
Capital Assets					
8200 -- Structures&Struct Improvements	135,000.00	5,825.40	129,174.60	4.32 %	
8300 -- Equipment	712,000.00	0.00	712,000.00	0.00 %	
Capital Assets	847,000.00	5,825.40	841,174.60	0.69 %	13
Expenditures	20,512,000.00	12,272,358.20	8,239,641.80	59.83 %	
Other Financing Sources & Uses					
Other Financing Uses					
7901 -- Oper Trf (Out)	475,000.00	0.00	475,000.00	0.00 %	
Other Financing Uses	475,000.00	0.00	475,000.00	0.00 %	
Other Financing Sources & Uses	-475,000.00	0.00	475,000.00	0.00 %	
Changes to Fund Balances					
Decrease to Restricted					
9797 -- Unrealized Gains	58,601.00	58,600.30	-0.70	100.00 %	
Decrease to Restricted	58,601.00	58,600.30	-0.70	100.00 %	
Decrease to Committed					
9850 -- Salary & Retirement Offset	1,000,000.00	1,000,000.00	0.00	100.00 %	
Decrease to Committed	1,000,000.00	1,000,000.00	0.00	100.00 %	
Increase to Restricted					
9797 -- Unrealized Gains	10,848.00	10,847.52	0.48	100.00 %	
Increase to Restricted	10,848.00	10,847.52	0.48	100.00 %	

Financial Status

As of: 12/31/2020 (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	6/30/2021 Fiscal Year Adjusted Budget	12/31/2020 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Changes to Fund Balances	1,047,753.00	1,047,752.78	-0.22	100.00 %
Montecito Fire Protection Dist	142,000.00	-755,967.68	-897,967.68	-532.37 %

Financial Status

As of: 12/31/2020 (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	6/30/2021 Fiscal Year Adjusted Budget	12/31/2020 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	32,500.00	7,827.32	-24,672.68	24.08 %
3381 -- Unrealized Gain/Loss Invstmnts	-8,889.00	-8,888.10	0.90	99.99 %
Use of Money and Property	23,611.00	-1,060.78	-24,671.78	-4.49 %
Revenues	23,611.00	-1,060.78	-24,671.78	-4.49 %
Expenditures				
Capital Assets				
8200 -- Structures&Struct Improvements	0.00	13,228.89	-13,228.89	-- 14
8300 -- Equipment	94,000.00	0.00	94,000.00	0.00 %
Capital Assets	94,000.00	13,228.89	80,771.11	14.07 %
Expenditures	94,000.00	13,228.89	80,771.11	14.07 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	475,000.00	0.00	-475,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	4,850.00	4,850.00	--
Other Financing Sources	475,000.00	4,850.00	-470,150.00	1.02 %
Other Financing Sources & Uses	475,000.00	4,850.00	-470,150.00	1.02 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	8,889.00	8,888.10	-0.90	99.99 %
Decrease to Restricted	8,889.00	8,888.10	-0.90	99.99 %
Changes to Fund Balances	8,889.00	8,888.10	-0.90	99.99 %
Montecito Fire Cap Outlay Res	413,500.00	-551.57	-414,051.57	-0.13 %

Financial Status

As of: 12/31/2020 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	12/31/2020 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	95,000.00	19,203.35	-75,796.65	20.21 %
3381 -- Unrealized Gain/Loss Invstmnts	-21,735.00	-21,734.50	0.50	100.00 %
Use of Money and Property	73,265.00	-2,531.15	-75,796.15	-3.45 %
Revenues	73,265.00	-2,531.15	-75,796.15	-3.45 %
Expenditures				
Capital Assets				
8100 -- Land	200,000.00	0.00	200,000.00	0.00 %
8200 -- Structures&Struct Improvements	1,279,500.00	89,970.64	1,189,529.36	7.03 %
Capital Assets	1,479,500.00	89,970.64	1,389,529.36	6.08 %
Expenditures	1,479,500.00	89,970.64	1,389,529.36	6.08 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	21,735.00	21,734.50	-0.50	100.00 %
Decrease to Restricted	21,735.00	21,734.50	-0.50	100.00 %
Decrease to Assigned				
9901 -- Purpose of Fund	1,384,500.00	0.00	-1,384,500.00	0.00 %
Decrease to Assigned	1,384,500.00	0.00	-1,384,500.00	0.00 %
Changes to Fund Balances	1,406,235.00	21,734.50	-1,384,500.50	1.55 %
Montecito Fire Land & Building	0.00	-70,767.29	-70,767.29	--
Net Financial Impact	555,500.00	-827,286.54	-1,382,786.54	-148.93 %

Revenue Transactions

From 12/1/2020 to 12/31/2020

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 - PT03542	12/16/2020	894	EST 2020SEC1%Collection 11-17-20 to12-15-20 (3010)	6,959,350.74
Total Property Tax-Current Secured				6,959,350.74
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03540	12/15/2020	894	Add I SOB Collections 7-1-19 to 6-30-2020 (3054)	5,689.28
Total Supplemental Pty Tax-Current				5,689.28
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2020	894	INTEREST APPORTIONMENT ACCRUAL	6,917.82
Total Interest Income				6,917.82
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV1220	12/31/2020	894	FMV ADJUSTMENTS	10,847.52
Total Unrealized Gain/Loss Invstmnts				10,847.52
Line Item Account 3750 -- State-Emergency Assistance				
AUT - RACRvsl	12/1/2020	894	CalOES fire assignment: Lime, 6/2020	-5,013.00
AUT - RACRvsl	12/1/2020	894	CalOES fire assignment: Hollister, 5/2020	-9,548.00
AUT - RACRvsl	12/1/2020	894	CalOES fire assignment: Drum, 6/2020	-14,388.00
AUT - RACRvsl	12/1/2020	894	CalOES/FMAG fire assignment: Tick, 6/2020	-22,763.00
AUT - RACRvsl	12/1/2020	894	CalOES/FMAG fire assignment: Saddle Ridge, 6/2020	-28,622.00
AUT - RACRvsl	12/1/2020	894	CalOES fire assignment: Lime, 9/2019	-44,933.00
Total State-Emergency Assistance				-125,267.00
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT03545	12/31/2020	894	2020/21 HOE 1% and Bond Appmt - 35% (4220)	26,945.85
Total Homeowners Property Tax Relief				26,945.85
Line Item Account 4476 -- Federal Emergency Assistance				
JE - 0212777	12/31/2020	894	Reclass misc revenue to correct LIA DJE 0135580	-19.00
Total Federal Emergency Assistance				-19.00

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Revenue Transactions

From 12/1/2020 to 12/31/2020

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 5105 -- Reimb for District Services				
JE - 0212165	12/22/2020	894	INVOICE 2020-13 DISPATCH SERVICES	48,791.00
Total Reimb for District Services				48,791.00
Line Item Account 5769 -- State Reimbursements				
AUT - RACRvsl	12/1/2020	894	CalOES reimb: 9-1-1 emergency phone system	-195,000.00 10
Total State Reimbursements				-195,000.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
JE - 0212777	12/31/2020	894	Reclass misc revenue to correct LIA DJE 0135580	19.00
Total Other Miscellaneous Revenue				19.00
Line Item Account 9850 -- Salary & Retirement Offset				
JE - 0212774	12/31/2020	894	Release Committed Fund Balance per Approved Budget	1,000,000.00 16
Total Salary & Retirement Offset				1,000,000.00
Total Montecito Fire Protection Dist				7,738,275.21

Revenue Transactions

From 12/1/2020 to 12/31/2020

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	12/31/2020	894	INTEREST APPORTIONMENT ACCRUAL	3,018.82
Total Interest Income				3,018.82
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV1220	12/31/2020	894	FMV ADJUSTMENTS	-3,176.95
Total Unrealized Gain/Loss Invstmnts				-3,176.95
Line Item Account 9797 -- Unrealized Gains				
AUT - FMV1220	12/31/2020	894	FMV RESTRICTED FUND BALANCE ADJUSTMENT	3,176.95
Total Unrealized Gains				3,176.95
Total Montecito Fire Cap Outlay Res				3,018.82

Revenue Transactions

From 12/1/2020 to 12/31/2020

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	12/31/2020	894	INTEREST APPORTIONMENT ACCRUAL	7,429.76
Total Interest Income				7,429.76
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV1220	12/31/2020	894	FMV ADJUSTMENTS	-8,218.77
Total Unrealized Gain/Loss Invstmnts				-8,218.77
Line Item Account 9797 -- Unrealized Gains				
AUT - FMV1220	12/31/2020	894	FMV RESTRICTED FUND BALANCE ADJUSTMENT	8,218.77
Total Unrealized Gains				8,218.77
Total Montecito Fire Land & Building				7,429.76

Cost Transactions

From 12/1/2020 to 12/31/2020

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					
12/01/2020	CLM - 0611771	AFLAC	Employee paid insurance, November 2020	0.00	914.22
12/01/2020	EFC - 0028328	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/1/20	0.00	253,204.23
12/01/2020	EFC - 0028328	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/1/20	0.00	79,881.46
12/01/2020	EFC - 0028329	MASSMUTUAL	Employer/employee 457 plan contributions, 12/1/20	0.00	26,585.00
12/01/2020	JE - 0212773		Overtime adjustment, 12/1/20	0.00	-74,105.49
12/01/2020	MIC - 0145397	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 12/1/20	0.00	42,184.48
12/16/2020	CLM - 0616349	MONTECITO FIREMENS ASSOC	Employee association dues, 12/16/20	0.00	6,000.00
12/16/2020	CLM - 0616349	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 12/16/20	0.00	1,268.50
12/16/2020	EFC - 0028507	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/16/20	0.00	267,999.57
12/16/2020	EFC - 0028507	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/16/20	0.00	91,907.32
12/16/2020	JE - 0212769		Overtime adjustment, 12/16/20	0.00	-92,127.74
12/16/2020	MIC - 0145473	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 12/16/20	0.00	41,675.69
12/17/2020	EFC - 0028496	WAGWORKS INC	Montecito Fire FSA plan pmts, 11/26-12/18/20	0.00	2,161.73
12/22/2020	DJE - 0136556		Flexible spending account refund, 12/22/20	0.00	-78.00
12/24/2020	EFC - 0028508	MASSMUTUAL	Employer/employee 457 plan contributions, 12/16/20	0.00	28,235.00
12/31/2020	EFC - 0028573	WAGWORKS INC	Montecito Fire FSA plan pmts, 12/19-12/29/20	0.00	5,482.54
12/31/2020	EFC - 0028574	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/31/20	0.00	243,753.03
12/31/2020	EFC - 0028574	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/31/20	0.00	71,289.89
12/31/2020	JE - 0212697		Overtime adjustment, 12/31/20	0.00	-24,027.97
12/31/2020	JE - 0212697		Payroll check(s), 12/31/20	0.00	6,303.81
Total Regular Salaries				0.00	978,507.27
Line Item Account 6300 -- Overtime					
12/01/2020	JE - 0212773		Overtime adjustment, 12/1/20	0.00	575.99

Cost Transactions

From 12/1/2020 to 12/31/2020

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
12/16/2020	JE - 0212769		Overtime adjustment, 12/16/20	0.00	21,097.85
12/31/2020	JE - 0212697		Overtime adjustment, 12/31/20	0.00	2,975.67
Total Overtime				0.00	24,649.51
Line Item Account 6301 -- Overtime - Reimbursable					
12/01/2020	JE - 0212773		Overtime adjustment, 12/1/20	0.00	27,083.02
12/16/2020	JE - 0212769		Overtime adjustment, 12/16/20	0.00	31,279.03
Total Overtime - Reimbursable				0.00	58,362.05
Line Item Account 6310 -- Overtime - Constant Staffing					
12/01/2020	JE - 0212773		Overtime adjustment, 12/1/20	0.00	46,446.48
12/16/2020	JE - 0212769		Overtime adjustment, 12/16/20	0.00	39,750.86
12/31/2020	JE - 0212697		Overtime adjustment, 12/31/20	0.00	21,052.30
Total Overtime - Constant Staffing				0.00	107,249.64
Line Item Account 6400 -- Retirement Contribution					
12/01/2020	MIC - 0145397	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 12/1/20	0.00	62,623.31
12/16/2020	MIC - 0145473	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 12/16/20	0.00	62,743.33
12/29/2020	CLM - 0616388	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2021 RBF Contribution, Annual	0.00	122,400.84
Total Retirement Contribution				0.00	247,767.48
Line Item Account 6450 -- Supp Retirement Contribution					
12/21/2020	EFC - 0028452	PARS PUBLIC AGENCY RETIREMENT SERVICES	PARS Pension Contribution for FY 20-21 (2 of 2)	0.00	500,000.00
Total Supp Retirement Contribution				0.00	500,000.00
Line Item Account 6550 -- FICA/Medicare					
12/01/2020	EFC - 0028328	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/1/20	0.00	5,861.53
12/16/2020	EFC - 0028507	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/16/20	0.00	6,253.37

Cost Transactions

From 12/1/2020 to 12/31/2020

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
12/31/2020	EFC - 0028574	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/31/20	0.00	5,629.28
			Total FICA/Medicare	0.00	17,744.18
Line Item Account 6600 -- Health Insurance Contrib					
12/01/2020	CLM - 0612431	LINCOLN NATIONAL LIFE INS	Life Insurance, December 2020	0.00	707.41
12/01/2020	CLM - 0612442	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, Dec 2020	0.00	79,284.09
12/01/2020	CLM - 0612442	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, Dec 2020	0.00	68,019.17
12/01/2020	CLM - 0612442	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, Dec 2020	0.00	190.28
12/01/2020	CLM - 0612442	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Dec 2020	0.00	163.25
12/01/2020	CLM - 0612498	DELTA DENTAL	Dental insurance - active, December 2020	0.00	7,167.90
12/01/2020	CLM - 0612498	DELTA DENTAL	Dental insurance - retirees, December 2020	0.00	6,464.04
12/01/2020	MIC - 0144452	Vision Service Plan-CA	Vision insurance - active, December 2020	0.00	1,398.79
12/01/2020	MIC - 0144452	Vision Service Plan-CA	Vision insurance - retirees, December 2020	0.00	1,789.15
12/10/2020	CLM - 0614268	WAGeworks INC	FSA administrative fee, November 2020	0.00	93.50
			Total Health Insurance Contrib	0.00	165,277.58
Line Item Account 6700 -- Unemployment Ins Contribution					
12/01/2020	EFC - 0028328	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 12/1/20	0.00	36.48
12/31/2020	EFC - 0028574	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 12/31/20	0.00	133.28
			Total Unemployment Ins Contribution	0.00	169.76
Line Item Account 7030 -- Clothing and Personal					
12/28/2020	CLM - 0616179	ON DUTY UNIFORMS	Neels: Gold bugles disc	0.00	12.93
12/28/2020	CLM - 0616638	L N CURTIS & SONS	PPE: Shadow boots (1)	0.00	475.13
12/29/2020	CLM - 0616248	SANTA BARBARA TROPHY	Name badge, Neels	0.00	11.42
			Total Clothing and Personal	0.00	499.48

Cost Transactions

From 12/1/2020 to 12/31/2020

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 7050 -- Communications					
12/01/2020	CLM - 0612421	VERIZON WIRELESS	Wireless service, 10/14-11/13/20	0.00	2,280.82
12/02/2020	CLM - 0613275	IMPULSE INTERNET SERVICES	Phone services, 12/25/20-1/24/21	0.00	791.13
12/02/2020	MIC - 0144537	TURN WIRELESS	Redundant internet Station 1: January 2021	0.00	88.25
12/02/2020	MIC - 0144537	TURN WIRELESS	Redundant internet Station 2: January 2021	0.00	88.25
12/03/2020	CLM - 0613312	SATCOM GLOBAL INC	Satellite phone charges	0.00	163.01
12/07/2020	MIC - 0144685	FRONTIER	209/097-2953.0	0.00	663.35
12/07/2020	MIC - 0144685	FRONTIER	209/111-1529.0	0.00	139.43
12/07/2020	MIC - 0144685	FRONTIER	805-565-9618	0.00	68.04
12/07/2020	MIC - 0144685	FRONTIER	805-969-0318	0.00	71.81
12/07/2020	MIC - 0144685	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.90
12/07/2020	MIC - 0144685	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.90
12/07/2020	MIC - 0144685	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.90
12/07/2020	MIC - 0144685	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.90
12/07/2020	MIC - 0144685	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.85
12/07/2020	MIC - 0144685	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.90
12/18/2020	MIC - 0144914	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: December 2020	0.00	1,779.97
12/18/2020	MIC - 0144914	COX COMMUNICATIONS - BUSINESS	Internet Station 2: December 2020	0.00	450.00
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Phone chargers (932) and iPad mount (900)	0.00	67.77
12/31/2020	CLM - 0616923	IMPULSE INTERNET SERVICES	Phone services, 1/25-2/24/21	0.00	1,497.43
Total Communications				0.00	8,493.61
Line Item Account 7070 -- Household Supplies					
12/02/2020	MIC - 0144542	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	277.62
12/02/2020	MIC - 0144542	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	245.58
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Household supplies: cleaners, trash bags, towels	0.00	435.01
12/28/2020	CLM - 0615603	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	522.80
12/28/2020	MIC - 0145161	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	139.66
12/28/2020	MIC - 0145161	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	90.38

Cost Transactions

From 12/1/2020 to 12/31/2020

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 Household Supplies				0.00	1,711.05
Line Item Account 7120 -- Equipment Maintenance					
12/01/2020	CLM - 0613014	ROGER L FORTIER DBA RLF TRUCKING	Sand for winter sandbags	0.00	688.02
12/03/2020	CLM - 0613311	SAFETY KLEEN INC	Quarterly solvent tank maintenance	0.00	254.02
12/18/2020	CLM - 0614183	SAFETY KLEEN INC	Sta 2: Qtrly solvnt tank maint, used oil filters	0.00	380.98
12/21/2020	CLM - 0614801	ERIC KLEWOWICZ	E. Klemowicz Reimb: Saw blades	0.00	34.81
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Repair parts: washer and exercise bike	0.00	61.40
12/23/2020	MIC - 0145034	AUTOZONE PARTS INC	Shepherd Mesa generator: Battery core return	0.00	-20.00
12/28/2020	CLM - 0616082	RUGGIERO PLUMBING	Plumbing svc:Clear utility sink drain at Sta. 1	0.00	181.75
12/28/2020	CLM - 0616622	SANTA BARBARA LOCKSMITHS INC	Service entry lock, Station 2	0.00	130.00
Total Equipment Maintenance				0.00	1,710.98
Line Item Account 7200 -- Structure & Ground Maintenance					
12/21/2020	MIC - 0144915	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 December 2020	0.00	930.00
12/21/2020	MIC - 0144915	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 December 2020	0.00	290.00
Total Structure & Ground Maintenance				0.00	1,220.00
Line Item Account 7205 -- Fire Defense Zone					
12/01/2020	CLM - 0612916	RUBEN RAMIREZ	Fuel treatment network: Misc roads within District	0.00	3,247.00
12/01/2020	CLM - 0612932	MARBORG INDUSTRIES	Fuel treatment network: Romero Canyon Rd	0.00	500.00
12/07/2020	CLM - 0613895	FIRESAFE SOLUTIONS	Tag and trim-Gibraltar, W. Mtn, E. Mtn, Bellavista	0.00	5,800.00
12/16/2020	CLM - 0613920	RUBEN RAMIREZ	Fuel treatment network: Hyde, E. Mtn, Bella Vista	0.00	2,250.00
12/18/2020	MIC - 0144707	ECO TREE WORKS	Fuel treatment network: East Mountain Dr	0.00	11,084.67
12/18/2020	MIC - 0144707	ECO TREE WORKS	Tag and trim: Park Lane	0.00	1,884.67
12/28/2020	MIC - 0145485	ECO TREE WORKS	Defensible space: Ashley Rd.	0.00	8,000.00
12/28/2020	MIC - 0145485	ECO TREE WORKS	Tag and trim: Ashley Rd.	0.00	1,700.00
12/28/2020	MIC - 0145485	ECO TREE WORKS	Tag and trim: East Mountain Dr.	0.00	1,700.00
Total Fire Defense Zone				0.00	36,166.34

Cost Transactions

From 12/1/2020 to 12/31/2020

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 7324 -- Audit and Accounting Fees					
12/29/2020	CLM - 0616241	FECHTER & COMPANY	Financial Audit, FY 19-20 - initial payment	0.00	8,085.00
Total Audit and Accounting Fees				0.00	8,085.00
Line Item Account 7348 -- Instruments & Equip. < \$5000					
12/01/2020	CLM - 0612421	VERIZON WIRELESS	Cell phone: Moran	0.00	256.86
12/29/2020	CLM - 0616253	ALLSTAR FIRE EQUIPMENT INC	Hose maintenance (budgeted)	0.00	5,603.70
12/29/2020	CLM - 0616281	BURTONS FIRE INC	Hose for new E91 (budgeted)	0.00	9,957.98
Total Instruments & Equip. < \$5000				0.00	15,818.54
Line Item Account 7363 -- Equipment Maintenance					
12/01/2020	CLM - 0611707	Various	E191: Repair work	0.00	200.00
12/01/2020	CLM - 0612986	SNAP-ON INDUSTRIAL	Tools (budgeted)	0.00	71.79
12/03/2020	CLM - 0612341	AUTOZONE PARTS INC	900, BC96: filters	0.00	82.16
12/03/2020	CLM - 0612341	AUTOZONE PARTS INC	Inventory filters	0.00	176.02
12/03/2020	CLM - 0612341	AUTOZONE PARTS INC	Shop supplies	0.00	192.32
12/03/2020	CLM - 0612351	McMaster-Carr Supply Co	E391, E392: brass air fittings	0.00	112.75
12/07/2020	CLM - 0613799	JOHNSON EQUIPMENT CO	Auto Eject for inventory	0.00	295.24
12/07/2020	CLM - 0613896	AMSOIL INC	Engine oil for Tahoes	0.00	272.80
12/16/2020	CLM - 0614022	STEVENS DETAILING INC	Vehicle cleaning supplies	0.00	225.88
12/16/2020	MIC - 0144699	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Rear axle repair	0.00	4,113.44
12/16/2020	MIC - 0144699	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Discharge gauges	0.00	269.88
12/18/2020	CLM - 0614231	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Master gauge	0.00	936.57
12/18/2020	CLM - 0614261	J V ENTERPRISES	Annual diesel opacity testing (8 vehicles)	0.00	400.00
12/22/2020	CLM - 0613800	VILLAGE AUTOMOTIVE REPAIR	P99: tire install	0.00	227.96
12/22/2020	CLM - 0614986	BUNNIN	900: Wheel locks	0.00	56.55
12/22/2020	CLM - 0614992	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Intake gauge	0.00	197.06
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT	Fleet maintenance: parts, tools, supplies	0.00	3,940.91

Cost Transactions

From 12/1/2020 to 12/31/2020

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
12/23/2020	MIC - 0144957	SYSTEM VELOCITY TRUCK CENTER VENTURA COUNTY	Credit: returned part	0.00	-752.85
12/23/2020	MIC - 0144957	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: parts	0.00	40.38
12/23/2020	MIC - 0144957	VELOCITY TRUCK CENTER VENTURA COUNTY	E192: CAC/Radiator repair	0.00	6,794.66
12/23/2020	MIC - 0144957	VELOCITY TRUCK CENTER VENTURA COUNTY	E192: Repair not performed	0.00	-6,787.45
12/23/2020	MIC - 0144957	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Surge tank	0.00	271.35
12/23/2020	MIC - 0144957	VELOCITY TRUCK CENTER VENTURA COUNTY	Parts: E391, E392, E91, E691, U91, U92, R91	0.00	106.81
12/23/2020	MIC - 0144957	VELOCITY TRUCK CENTER VENTURA COUNTY	Repair: E192	0.00	6,787.45
12/23/2020	MIC - 0145001	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Service filters	0.00	333.49
12/23/2020	MIC - 0145001	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Credit, returned fluid	0.00	-24.06
12/23/2020	MIC - 0145001	VELOCITY TRUCK CENTER VENTURA COUNTY	Shop supplies	0.00	102.19
12/23/2020	MIC - 0145034	AUTOZONE PARTS INC	Medic 91: Battery charger	0.00	63.06
12/23/2020	MIC - 0145034	AUTOZONE PARTS INC	Medic 91: Battery charger return	0.00	-126.13
12/23/2020	MIC - 0145034	AUTOZONE PARTS INC	UTV91: Batter, Medic 91: Chrger, Shep Mesa battery	0.00	378.23
12/23/2020	MIC - 0145034	AUTOZONE PARTS INC	UTV91: Battery, battery/wiper fluid	0.00	145.56
12/24/2020	CLM - 0615367	McMaster-Carr Supply Co	Brass brake fittings	0.00	59.48
12/24/2020	CLM - 0615369	JOHNSON EQUIPMENT CO	UTV91: Warning lights	0.00	267.91
12/24/2020	MIC - 0145113	Kimball Midwest Corp	E191: Electrical lugs	0.00	182.10
12/24/2020	MIC - 0145113	Kimball Midwest Corp	E92: Nut insert kit	0.00	354.50
12/24/2020	MIC - 0145113	Kimball Midwest Corp	Shop supplies	0.00	769.83
12/28/2020	CLM - 0615987	PERRY FORD LINCOLN MAZDA	P99: Program keys, warranty service	0.00	129.99
12/28/2020	MIC - 0144747	BUNNIN	900: Service filters	0.00	159.73
12/28/2020	MIC - 0144747	BUNNIN	D91: Applique, credit	0.00	-69.70
12/28/2020	MIC - 0144747	BUNNIN	D91: Service filters	0.00	65.25

Cost Transactions

From 12/1/2020 to 12/31/2020

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
12/30/2020	MIC - 0145313	VELOCITY TRUCK CENTER VENTURA COUNTY	E191, E192, E92: Hub seals	0.00	13.66
12/30/2020	MIC - 0145313	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Warranty deductible	0.00	100.00
12/30/2020	MIC - 0145382	VILLAGE AUTOMOTIVE REPAIR	BC96: Smog test	0.00	60.00
12/30/2020	MIC - 0145382	VILLAGE AUTOMOTIVE REPAIR	Com91: Smog test	0.00	60.00
12/30/2020	MIC - 0145382	VILLAGE AUTOMOTIVE REPAIR	Medic 91: Smog test	0.00	60.00
12/30/2020	MIC - 0145382	VILLAGE AUTOMOTIVE REPAIR	U91: Smog test	0.00	60.00
12/30/2020	MIC - 0145382	VILLAGE AUTOMOTIVE REPAIR	U92: Smog test	0.00	60.00
12/31/2020	AUT - SUTAXJE		SUTAX JE - December 2020	0.00	39.97
12/31/2020	JE - 0212777		Reclass compressor to budgeted Fund CLM 0602592	0.00	-13,228.89
Total Equipment Maintenance				0.00	8,247.85
Line Item Account 7400 -- Medical, Dental and Lab					
12/01/2020	CLM - 0612869	Life Assist Inc	Patient medical supplies	0.00	818.90
12/28/2020	CLM - 0615988	Life Assist Inc	Patient medical supplies	0.00	160.33
12/29/2020	CLM - 0616658	FASTENAL	COVID-19: PPE Masks	0.00	985.70
Total Medical, Dental and Lab				0.00	1,964.93
Line Item Account 7450 -- Office Expense					
12/01/2020	CLM - 0612968	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	98.15
12/01/2020	CLM - 0613003	The UPS Store	Montecito Fire Shipping Charges October 2020	0.00	34.79
12/21/2020	CLM - 0614793	STAPLES BUSINESS CREDIT	Office supplies	0.00	177.19
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Office supplies: mic, IT cords, postage, LA Times	0.00	1,082.26
Total Office Expense				0.00	1,392.39
Line Item Account 7460 -- Professional & Special Service					
12/01/2020	CLM - 0612993	AP TRITON	Fire Station Location Study, payment 2 of 3	0.00	13,431.00
12/01/2020	CLM - 0612997	ATKINS NORTH AMERICA INC	Debris flow map update, payment 1 of 2 (budgeted)	0.00	28,647.00
12/02/2020	CLM - 0613268	SANSUM CLINIC OCCUPATIONAL MEDICINE	Vaccinations (1 employee)	0.00	67.00

Cost Transactions

From 12/1/2020 to 12/31/2020

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
12/02/2020	CLM - 0613273	ZWORLD GIS	Mapping services, November 2020	0.00	1,250.00
12/11/2020	CLM - 0614805	SANSUM CLINIC OCCUPATIONAL MEDICINE	Vaccinations (1 employee)	0.00	93.00
12/21/2020	CLM - 0614767	LATITUDE 34 TECHNOLOGIES INC	IT support, October 2020	0.00	4,600.00
12/22/2020	CLM - 0614993	DEMSEY FILLIGER & ASSOCIATES	GASB 75 Disclosure report for 6/30/20	0.00	500.00
12/22/2020	MIC - 0144954	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	300.00
12/22/2020	MIC - 0144954	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review (2)	0.00	700.00
12/23/2020	MIC - 0145027	UNDERWOOD MANAGEMENT RESOURCES INC	Extractor project, Station 2	0.00	350.00
12/23/2020	MIC - 0145027	UNDERWOOD MANAGEMENT RESOURCES INC	Flooring project management, Nov 2020	0.00	90.00
12/23/2020	MIC - 0145027	UNDERWOOD MANAGEMENT RESOURCES INC	Solar project management, Nov 2020	0.00	315.00
12/24/2020	CLM - 0615383	DONNOE & ASSOCIATES	Development of custom test questions	0.00	2,550.00
12/28/2020	CLM - 0615989	LATITUDE 34 TECHNOLOGIES INC	IT support, December 2020	0.00	4,600.00
12/29/2020	CLM - 0616187	PRICE POSTEL & PARMA	Legal services, November 2020	0.00	1,139.00
12/29/2020	MIC - 0145374	SANSUM CLINIC OCCUPATIONAL MEDICINE	Vaccinations (1 employee)	0.00	67.00
12/29/2020	MIC - 0145374	SANSUM CLINIC OCCUPATIONAL MEDICINE	Vaccinations (4 employees)	0.00	227.00
12/30/2020	CLM - 0616345	LATITUDE 34 TECHNOLOGIES INC	IT support, January 2021	0.00	4,600.00
Total Professional & Special Service				0.00	63,526.00
Line Item Account 7507 -- ADP Payroll Fees					
12/11/2020	EFC - 0028386	ADP INC	ADP fees, November 2020	0.00	518.96
Total ADP Payroll Fees				0.00	518.96
Line Item Account 7510 -- Contractual Services					
12/01/2020	CLM - 0612956	CREWSENSE LLC	Monthly support plan: December 2020	0.00	99.00
12/01/2020	CLM - 0612966	LATITUDE 34 TECHNOLOGIES INC	Acrobat Pro License renewals, 900/Div 91	0.00	407.76
12/21/2020	CLM - 0614767	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	320.00
12/21/2020	CLM - 0614767	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	96.00

Cost Transactions

From 12/1/2020 to 12/31/2020

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
12/21/2020	CLM - 0614767	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	732.00
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Fax, Zoom and apps, monthly fees	0.00	296.00
12/28/2020	CLM - 0615989	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	320.00
12/28/2020	CLM - 0615989	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	96.00
12/28/2020	CLM - 0615989	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	756.00
12/28/2020	CLM - 0616093	MYSIDEWALK INC	Incident Dashboard subscription, 12/20-12/21	0.00	7,200.00
12/30/2020	CLM - 0616298	MITCHELL1	Vehicle diagnostic software renewal	0.00	1,728.00
12/30/2020	CLM - 0616345	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	320.00
12/30/2020	CLM - 0616345	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	96.00
12/30/2020	CLM - 0616345	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	756.00
Total Contractual Services				0.00	13,222.76
Line Item Account 7530 -- Publications & Legal Notices					
12/23/2020	CLM - 0615137	SANTA BARBARA NEWS PRESS	Public notice: ITB 2020-001, additional week	0.00	82.65
Total Publications & Legal Notices				0.00	82.65
Line Item Account 7540 -- Rents/Leases-Equipment					
12/01/2020	CLM - 0612980	COASTAL COPY	Quarterly maintenance for copier, 11/30/20-2/27/21	0.00	840.84
12/28/2020	CLM - 0616078	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, December 2020	0.00	179.44
Total Rents/Leases-Equipment				0.00	1,020.28
Line Item Account 7650 -- Special Departmental Expense					
12/22/2020	CLM - 0615101	ENTENMANN ROVIN CO	Badges: Neels, Hudley	0.00	247.97
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Sympathy flowers, retirement helmet shipping fee	0.00	114.22
12/29/2020	CLM - 0616291	Shift Calendars	Shift calendars for 2021	0.00	664.16
Total Special Departmental Expense				0.00	1,026.35
Line Item Account 7730 -- Transportation and Travel					
12/01/2020	TRC - 0050750	JESS MORAN	J. Moran Reimb: Pick up R91 in Sac, 9/4-8/20	0.00	176.56

Cost Transactions

From 12/1/2020 to 12/31/2020

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
12/17/2020	TRC - 0050851	MAEVE JUAREZ	M. Juarez Reimb: SQF Complex; lodging, meals	0.00	320.20
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	B. Bennewate: El Dorado lodging/rental car (2wks)	0.00	1,273.59
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	B. Bennewate: Red Salmon Complex lodging (1nt)	0.00	107.71
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	B. Wrenn: Glass Fire lodging (1nt)	0.00	124.94
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: K. Taylor & CHP C. Pontes	0.00	38.40
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: K. Taylor & Sup. Das Williams	0.00	25.09
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	D. Arnold: Bobcat Fire rental car (2wks)	0.00	1,302.90
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Engine 93: Creek South Fire meals (2)	0.00	91.11
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	LCW HR webinar	0.00	150.00
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: SQF Complex lodging (9nts)	0.00	1,227.94
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Refreshments: Atkins Engineering DF map meeting	0.00	19.80
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Refreshments: Atkins Engineering/SBC Copter crew	0.00	110.90
12/28/2020	TRC - 0050891	JESS MORAN	J. Moran Reimb: Creek fire meals 11/20-22/20	0.00	138.00
Total Transportation and Travel				0.00	5,107.14
Line Item Account 7731 -- Gasoline-Oil-Fuel					
12/07/2020	CLM - 0613893	FUEL SMART	Gasoline charges, 10/10/20, 11/23/20	0.00	156.37
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	2,205.92
12/23/2020	MIC - 0145018	McCormix Corporation	Diesel fuel, 12/9/20	0.00	1,117.41
12/23/2020	MIC - 0145018	McCormix Corporation	Generator fuel Sta 2, 12/12/20	0.00	217.39
Total Gasoline-Oil-Fuel				0.00	3,697.09

Cost Transactions

From 12/1/2020 to 12/31/2020

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 7732 -- Training					
12/23/2020	CLM - 0616062	US BANK CORPORATE PAYMENT SYSTEM	D. Neels: CalOES Emergency Mgmt training	0.00	447.85
12/28/2020	CLM - 0615997	BRANDON BENNEWATE	B. Bennewate Reimb: Paramedic recertification	0.00	275.00
12/29/2020	CLM - 0613006	KEVIN FRENCH	K. French Reimb: Paramedic license renewal	0.00	275.00
			Total Training	0.00	997.85
Line Item Account 7760 -- Utilities					
12/03/2020	MIC - 0144562	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	685.20
12/03/2020	MIC - 0144562	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	251.42
12/04/2020	CLM - 0612420	SOUTHERN CALIFORNIA EDISON	Electricity service, 1259 E Valley Rd	0.00	15.36
12/08/2020	JE - 0211712		Property tax charges for 3 MFPD properties	0.00	8,991.12
12/21/2020	MIC - 0144920	THE GAS COMPANY	Gas service, Sta. 1 - 12/03/20	0.00	143.88
12/21/2020	MIC - 0144920	THE GAS COMPANY	Gas service, Sta. 2 - 12/04/20	0.00	140.29
12/28/2020	CLM - 0616621	SOUTHERN CALIFORNIA EDISON	Electricity service, 1259 E Valley Rd	0.00	13.86
12/29/2020	CLM - 0616244	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	1,968.03
			Total Utilities	0.00	12,209.16
			Total Montecito Fire Protection Dist	0.00	2,286,445.88

Cost Transactions

From 12/1/2020 to 12/31/2020

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 8200 -- Structures&Struct Improvements					
12/31/2020	JE - 0212777		Reclass compressor to budgeted Fund CLM 0602592	0.00	13,228.89
12/31/2020	JE - 0212777		Reclass solar project to budgeted Fund CLM 0603027	0.00	-30,000.00
			Total Structures&Struct Improvements	0.00	-16,771.11
			Total Montecito Fire Cap Outlay Res	0.00	-16,771.11

Cost Transactions

From 12/1/2020 to 12/31/2020

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					
12/21/2020	CLM - 0614657	M/M Mechanical Inc.	Rental property rebuild	0.00	715.88
12/23/2020	MIC - 0145025	UNDERWOOD MANAGEMENT RESOURCES INC	1257 East Valley Rd project management, Nov 2020	0.00	1,725.00
12/23/2020	MIC - 0145025	UNDERWOOD MANAGEMENT RESOURCES INC	1259 East Valley Rd project management, Nov 2020	0.00	225.00
12/30/2020	CLM - 0616315	PACIFIC ARC INC ARCHITECTS	Architect for 1257 East Valley Road rebuild	0.00	6,120.00
12/31/2020	JE - 0212777		Reclass solar project to budgeted Fund CLM 0603027	0.00	30,000.00
12/31/2020	MIC - 0145381	ASHLEY & VANCE ENGINEERING INC	Civil Engineer for 1257 E Valley Rd rebuild	0.00	1,500.00
Total Structures&Struct Improvements				0.00	40,285.88
Total Montecito Fire Land & Building				0.00	40,285.88

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	12/31/2018 Year-To-Date Actual	12/31/2019 Year-To-Date Actual	12/31/2020 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	8,959,331.02	9,296,079.99	9,648,636.98
3011 -- Property Tax-Unitary	142.13	2,569.82	0.00
3015 -- PT PY Corr/Escapes Secured	-355.45	7,939.70	40,616.65
3020 -- Property Tax-Current Unsecd	569,419.53	629,317.97	597,348.63
3023 -- PT PY Corr/Escapes Unsecured	2,834.18	114.02	3,051.61
3040 -- Property Tax-Prior Secured	61.95	602.60	-1,041.34
3050 -- Property Tax-Prior Unsecured	-6,491.45	76,223.45	5,344.89
3054 -- Supplemental Pty Tax-Current	-18,223.07	43,390.40	47,395.71
3056 -- Supplemental Pty Tax-Prior	2,058.29	263.05	-455.56
Taxes	9,508,777.13	10,056,501.00	10,340,897.57
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	-4,266.11	26.87	433.19
Fines, Forfeitures, and Penalties	-4,266.11	26.87	433.19
Use of Money and Property			
3380 -- Interest Income	42,818.39	56,163.69	22,879.42
3381 -- Unrealized Gain/Loss Invstmnts	28,427.50	-24,954.11	-47,752.78
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	71,245.89	31,209.58	-24,873.36
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	-622,240.43	39,501.95	-41,995.75
4160 -- State Aid for Disaster	1,060,194.01	0.00	0.00
4220 -- Homeowners Property Tax Relief	39,767.39	11,661.40	38,494.07
4310 -- State Grant	0.00	0.00	60,289.88
Intergovernmental Revenue-State	477,720.97	51,163.35	56,788.20

Financial Trend

As of: 12/31/2020
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2018 Year-To-Date Actual	12/31/2019 Year-To-Date Actual	12/31/2020 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	18,028.00	23,418.68	0.00
4610 -- Federal Aid for Disaster	1,764,072.00	0.00	0.00
Intergovernmental Revenue-Federal	1,782,100.00	23,418.68	0.00
Charges for Services			
5105 -- Reimb for District Services	71,881.46	50,100.11	75,663.09
Charges for Services	71,881.46	50,100.11	75,663.09
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	0.00	43,995.55	29,756.24
5769 -- State Reimbursements	0.00	0.00	-10,877.56
5894 -- Other-Payment for Damages	0.00	1,176,284.41	0.00
5895 -- Other-Donations	300.00	0.00	0.00
5909 -- Other Miscellaneous Revenue	5,758.52	814.34	850.37
Miscellaneous Revenue	6,058.52	1,221,094.30	19,729.05
Revenues	11,913,517.86	11,433,513.89	10,468,637.74
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	4,219,204.23	4,768,168.41	4,041,513.08
6300 -- Overtime	14,050.67	48,217.53	47,206.25
6301 -- Overtime - Reimbursable	702,234.97	76,413.47	1,883,900.34
6310 -- Overtime - Constant Staffing	114,625.96	428,960.38	421,330.19
6400 -- Retirement Contribution	1,673,185.40	1,994,291.01	2,340,565.91
6450 -- Supp Retirement Contribution	0.00	0.00	1,000,000.00
6550 -- FICA/Medicare	72,255.04	77,187.57	86,372.23
6600 -- Health Insurance Contrib	923,831.22	990,425.85	995,564.80
6700 -- Unemployment Ins Contribution	344.25	517.65	311.20

Financial Trend

As of: 12/31/2020
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2018 Year-To-Date Actual	12/31/2019 Year-To-Date Actual	12/31/2020 Year-To-Date Actual
6900 -- Workers Compensation	502,129.99	457,133.80	550,867.83
Salaries and Employee Benefits	8,221,861.73	8,841,315.67	11,367,631.83
Services and Supplies			
7030 -- Clothing and Personal	42,786.63	39,522.90	11,305.17
7050 -- Communications	62,378.25	63,721.20	58,664.95
7060 -- Food	411.49	0.00	1,716.02
7070 -- Household Supplies	13,094.86	13,681.08	14,381.66
7090 -- Insurance	32,017.00	32,345.00	41,784.00
7120 -- Equipment Maintenance	31,162.11	21,479.16	14,686.30
7200 -- Structure & Ground Maintenance	15,301.37	11,402.40	9,743.72
7205 -- Fire Defense Zone	26,299.10	47,062.61	169,332.39
7322 -- Consulting & Mgmt Fees	0.00	0.00	420.00
7324 -- Audit and Accounting Fees	14,265.00	12,237.00	8,085.00
7348 -- Instruments & Equip. < \$5000	12,037.01	23,780.85	51,367.44
7363 -- Equipment Maintenance	45,732.97	46,786.01	111,890.49
7400 -- Medical, Dental and Lab	16,625.05	21,331.95	16,171.54
7430 -- Memberships	11,605.45	13,007.09	9,913.45
7450 -- Office Expense	8,458.94	15,235.09	24,517.54
7460 -- Professional & Special Service	133,824.10	213,324.56	153,941.81
7507 -- ADP Payroll Fees	2,951.84	4,659.40	3,096.49
7510 -- Contractual Services	30,879.66	50,128.80	78,693.59
7530 -- Publications & Legal Notices	953.16	96.72	3,981.99
7540 -- Rents/Leases-Equipment	0.00	11,656.56	2,358.33
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,895.84	4,703.58	4,762.92
7630 -- Small Tools & Instruments	0.00	4,727.49	2,451.24
7650 -- Special Departmental Expense	43,947.89	16,107.72	2,863.10

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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	12/31/2018 Year-To-Date Actual	12/31/2019 Year-To-Date Actual	12/31/2020 Year-To-Date Actual
7671 -- Special Projects	1,702.01	1,984.69	0.00
7730 -- Transportation and Travel	15,857.15	16,953.52	27,455.38
7731 -- Gasoline-Oil-Fuel	32,189.44	26,199.51	25,081.68
7732 -- Training	25,141.27	33,941.47	10,278.85
7760 -- Utilities	24,547.89	22,379.50	39,955.92
Services and Supplies	647,065.48	768,455.86	898,900.97
Capital Assets			
8200 -- Structures&Struct Improvements	0.00	226,178.61	5,825.40
8300 -- Equipment	61,452.08	96,923.02	0.00
Capital Assets	61,452.08	323,101.63	5,825.40
Expenditures	8,930,379.29	9,932,873.16	12,272,358.20
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	35,941.19	58,600.30
Decrease to Restricted	0.00	35,941.19	58,600.30
Decrease to Committed			
9850 -- Salary & Retirement Offset	0.00	0.00	1,000,000.00
Decrease to Committed	0.00	0.00	1,000,000.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	10,987.09	10,847.52

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	12/31/2018 Year-To-Date Actual	12/31/2019 Year-To-Date Actual	12/31/2020 Year-To-Date Actual
Increase to Restricted	0.00	10,987.09	10,847.52
Increase to Committed			
9850 -- Salary & Retirement Offset	0.00	0.00	0.00
Increase to Committed	0.00	0.00	0.00
Changes to Fund Balances	0.00	24,954.10	1,047,752.78
Montecito Fire Protection Dist	2,983,138.57	1,525,594.83	-755,967.68
Net Financial Impact	2,983,138.57	1,525,594.83	-755,967.68

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	7/31/2020 Month-To-Date Actual	8/31/2020 Month-To-Date Actual	9/30/2020 Month-To-Date Actual	10/31/2020 Month-To-Date Actual	11/30/2020 Month-To-Date Actual	12/31/2020 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	352,943.51	618,644.98	733,523.17	1,345,632.72	12,261.43	978,507.27
6300 -- Overtime	4,205.21	1,182.70	145.13	0.00	17,023.70	24,649.51
6301 -- Overtime - Reimbursable	0.00	247,696.98	652,290.52	0.00	925,550.79	58,362.05
6310 -- Overtime - Constant Staffing	22,181.69	59,770.83	110,433.00	0.00	121,695.03	107,249.64
6400 -- Retirement Contribution	1,583,198.65	63,681.65	190,426.23	64,257.63	191,234.27	247,767.48
6450 -- Supp Retirement Contribution	0.00	0.00	500,000.00	0.00	0.00	500,000.00
6550 -- FICA/Medicare	5,904.64	12,163.47	20,364.27	15,352.54	14,843.13	17,744.18
6600 -- Health Insurance Contrib	164,798.37	165,885.27	167,504.99	179,979.82	152,118.77	165,277.58
6700 -- Unemployment Ins Contribution	0.00	15.20	21.28	15.20	89.76	169.76
6900 -- Workers Compensation	550,949.38	0.00	0.00	0.00	-81.55	0.00
Total Salaries and Employee Benefits	2,684,181.45	1,169,041.08	2,374,708.59	1,605,237.91	1,434,735.33	2,099,727.47
Services and Supplies						
7030 -- Clothing and Personal	0.00	3,176.26	220.82	4,894.50	2,514.11	499.48
7050 -- Communications	7,864.23	12,686.42	7,347.33	14,013.10	8,260.26	8,493.61
7060 -- Food	0.00	138.21	0.00	182.96	1,394.85	0.00
7070 -- Household Supplies	1,196.83	1,642.08	2,085.76	3,855.03	3,890.91	1,711.05
7090 -- Insurance	41,784.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	0.00	728.07	1,017.62	6,997.07	4,232.56	1,710.98
7200 -- Structure & Ground Maintenance	1,220.00	1,907.83	2,193.21	1,226.84	1,975.84	1,220.00
7205 -- Fire Defense Zone	26,545.49	15,757.46	5,660.00	28,798.02	56,405.08	36,166.34
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	420.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	0.00	0.00	0.00	8,085.00
7348 -- Instruments & Equip. < \$5000	398.86	5,539.67	0.00	29,357.33	253.04	15,818.54
7363 -- Equipment Maintenance	15,841.93	18,406.01	26,588.29	32,769.23	10,037.18	8,247.85
7400 -- Medical, Dental and Lab	7,824.00	358.37	2,209.15	3,458.98	356.11	1,964.93
7430 -- Memberships	560.00	0.00	500.00	7,955.00	898.45	0.00

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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	7/31/2020 Month-To-Date Actual	8/31/2020 Month-To-Date Actual	9/30/2020 Month-To-Date Actual	10/31/2020 Month-To-Date Actual	11/30/2020 Month-To-Date Actual	12/31/2020 Month-To-Date Actual
7450 -- Office Expense	171.36	1,373.28	517.59	425.62	20,637.30	1,392.39
7460 -- Professional & Special Service	23,839.50	11,034.00	13,062.98	16,257.50	26,221.83	63,526.00
7507 -- ADP Payroll Fees	522.58	506.28	508.38	518.96	521.33	518.96
7510 -- Contractual Services	44,535.98	1,235.00	99.00	11,525.59	8,075.26	13,222.76
7530 -- Publications & Legal Notices	2,347.16	72.16	0.00	635.70	844.32	82.65
7540 -- Rents/Leases-Equipment	0.00	0.00	254.44	506.67	576.94	1,020.28
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,381.46	0.00	0.00	2,381.46	0.00	0.00
7630 -- Small Tools & Instruments	0.00	180.37	0.00	2,270.87	0.00	0.00
7650 -- Special Departmental Expense	0.00	417.11	7,552.76	-126.16	-6,006.96	1,026.35
7671 -- Special Projects	0.00	0.00	0.00	0.00	0.00	0.00
7730 -- Transportation and Travel	0.00	313.88	1,367.00	13,981.44	6,685.92	5,107.14
7731 -- Gasoline-Oil-Fuel	2,714.39	3,665.68	0.00	7,476.57	7,527.95	3,697.09
7732 -- Training	3,469.91	266.16	863.93	206.00	4,475.00	997.85
7760 -- Utilities	3,486.71	3,436.84	14,090.99	3,501.39	3,230.83	12,209.16
Total Services and Supplies	186,704.39	82,841.14	86,139.25	193,069.67	163,428.11	186,718.41
Capital Assets						
8200 -- Structures&Struct Improvements	0.00	5,821.27	4.13	0.00	0.00	0.00
8300 -- Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets	0.00	5,821.27	4.13	0.00	0.00	0.00
Total Expenditures	2,870,885.84	1,257,703.49	2,460,851.97	1,798,307.58	1,598,163.44	2,286,445.88
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	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

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	7/31/2020 Month-To-Date Actual	8/31/2020 Month-To-Date Actual	9/30/2020 Month-To-Date Actual	10/31/2020 Month-To-Date Actual	11/30/2020 Month-To-Date Actual	12/31/2020 Month-To-Date Actual
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	0.00	0.00	0.00	0.00	0.00	10,847.52
Total Changes to Restricted	0.00	0.00	0.00	0.00	0.00	10,847.52
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	0.00	10,847.52
Total Montecito Fire Protection Dist	2,870,885.84	1,257,703.49	2,460,851.97	1,798,307.58	1,598,163.44	2,297,293.40
Total Report	2,870,885.84	1,257,703.49	2,460,851.97	1,798,307.58	1,598,163.44	2,297,293.40

Agenda

Item #3

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

**Account Report for the Period
12/1/2020 to 12/31/2020**

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

Account Summary

Source	Balance as of 12/1/2020	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 12/31/2020
OPEB	\$13,347,656.72	\$0.00	\$266,560.19	\$5,051.48	\$0.00	\$0.00	\$13,609,165.43
PENSION	\$5,862,237.03	\$500,000.00	\$118,270.78	\$2,221.39	\$0.00	\$0.00	\$6,478,286.42
Totals	\$19,209,893.75	\$500,000.00	\$384,830.97	\$7,272.87	\$0.00	\$0.00	\$20,087,451.85

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	2.00%	6.37%	11.36%	7.60%	8.95%	7.40%	1/19/2010
PENSION	1.96%	6.28%	11.26%	7.16%	-	-	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**

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
January 2020	12,278,039.45	-	116,312.24	4,801.69	12,389,550.00	0.91%	3.68%
February 2020	12,389,550.00	-	(185,791.44)	4,827.52	12,198,931.04	-1.54%	0.13%
March 2020	12,198,931.04	-	(886,580.40)	4,778.63	11,307,572.01	-7.31%	-7.90%
April 2020	11,307,572.01	-	586,080.88	4,547.58	11,889,105.31	5.14%	-4.04%
May 2020	11,889,105.31	-	305,386.02	4,687.46	12,189,803.87	2.53%	-0.07%
June 2020	12,189,803.87	-	217,042.41	4,760.78	12,402,085.50	1.74%	9.68%
July 2020	12,402,085.50	-	331,142.75	4,810.83	12,728,417.42	2.63%	7.06%
August 2020	12,728,417.42	-	219,074.87	4,890.46	12,942,601.83	1.68%	6.18%
September 2020	12,942,601.83	-	(127,806.98)	4,953.35	12,809,841.50	-1.03%	3.29%
October 2020	12,809,841.50	-	(86,440.21)	4,959.37	12,718,441.92	-0.71%	-0.08%
November 2020	12,718,441.92	-	634,110.62	4,895.82	13,347,656.72	4.95%	3.13%
December 2020	13,347,656.72	-	266,560.19	5,051.48	13,609,165.43	1.96%	6.24%
Total		-	1,389,090.95	57,964.97			

Total Contributions to the Plan = 8,376,000

Total OPEB Liability at 6/30/2018 = 13,538,041

PARS OPEB balance at 6/30/2018 = 11,123,664

Net OPEB Liability at 6/30/2018 = **2,414,377**

Funded status = 82.2%

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
January 2020	4,915,559.63	-	46,564.11	1,922.28	4,960,201.46	0.91%	2.84%
February 2020	4,960,201.46	-	(74,376.41)	1,932.62	4,883,892.43	-1.54%	0.35%
March 2020	4,883,892.43	-	(354,899.31)	1,913.05	4,527,080.07	-7.31%	-7.90%
April 2020	4,527,080.07	-	234,807.24	1,820.64	4,760,066.67	5.15%	-4.03%
May 2020	4,760,066.67	-	122,265.78	1,876.70	4,880,455.75	2.53%	-0.07%
June 2020	4,880,455.75	-	86,721.57	1,906.05	4,965,271.27	1.74%	9.68%
July 2020	4,965,271.27	-	132,577.99	1,926.07	5,095,923.19	2.63%	7.06%
August 2020	5,095,923.19	-	87,709.41	1,957.95	5,181,674.65	1.68%	6.17%
September 2020	5,181,674.65	500,000.00	(51,583.04)	1,983.12	5,628,108.49	-1.03%	3.28%
October 2020	5,628,108.49	-	(39,739.79)	2,041.64	5,586,327.06	-0.74%	-0.19%
November 2020	5,586,327.06	-	278,063.23	2,153.26	5,862,237.03	4.94%	3.48%
December 2020	5,862,237.03	500,000.00	118,270.78	2,221.39	6,478,286.42	1.98%	6.22%
Total		1,000,000.00	586,381.56	23,654.77			

Total Contributions to the Plan = 5,100,000

Total Accrued Pension Liability at 6/30/2019 = 106,136,051

CalPERS and PARS total assets at 6/30/2019 = 85,499,623

Net Pension Liability at 6/30/2019 = **20,636,428**

Funded status = 80.6%

Agenda

Item #4



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Kevin Taylor, Fire Chief
Prepared by: Araceli Nahas, Accountant
Date: January 19, 2021
Topic: Recommended Budget Amendment for Fiscal Year 2020-21

Summary

The proposed mid-year budget amendment is presented to the Board in order to reflect anticipated changes of revenues and expenses for fiscal year 2020-21 to the General Fund. The proposed amendment would increase revenues by \$2,520,000, increase expenses by \$2,015,000, and increase the unassigned fund balance by the net amount of \$505,000. There are no proposed changes to the Fund 3652 and 3653 budgets.

Budget Amendment Summary

The following table provides an overview of the proposed changes to the General Fund.

	ADOPTED BUDGET	ADJUSTMENT	AMENDED BUDGET
PROPERTY TAXES	18,690,000	-0-	18,690,000
OTHER REVENUE	<u>1,439,000</u>	<u>2,520,000</u>	<u>3,959,000</u>
TOTAL REVENUE	20,129,000	2,520,000	22,649,000
SALARIES AND BENEFITS	17,212,000	1,500,000	18,712,000
SERVICES AND SUPPLIES	2,453,000	85,000	2,538,000
CAPITAL ASSETS	847,000	430,000	1,277,000
TRANSFERS	<u>475,000</u>	<u>-0-</u>	<u>475,000</u>
LESS: EXPENSES + TRANSFERS	20,987,000	2,015,000	23,002,000
CHANGES TO FUND BALANCE	\$ (858,000)	\$ 505,000	\$ (353,000)
INCREASE TO UNASSIGNED FB	\$ 142,000	\$ 505,000	\$ 647,000
DECREASE TO COMMITTEE FB	\$(1,000,000)	\$ -0-	\$(1,000,000)

A detailed listing of all the proposed changes at the line item level is provided as an attachment, along with the draft resolution and the proposed amended budget financials.

Conclusion

The Finance Committee has the option to make recommendations to:

- a. Recommend that the Board approve Resolution 2021-01 as presented.
- b. Recommend that the Board amend, modify or reject above option.

Attachments

1. Proposed Budget Amendments Detail
2. Resolution 2021-01, Amending the Final Budget for FY 2020-21
3. Proposed Amended Budget Financials

Strategic Plan Reference

Strategic Plan Goal #9, Ensure Financial Accountability & Transparency

**Proposed Budget Amendments Detail
January 19, 2021**

REVENUES			
Line Item	Description	Budget Action	\$ Change
1	3750 State-Emergency Assistance	Increase budgeted revenues by \$815,000 due to unanticipated revenue from mutual aid for state fire assignments.	815,000
2	4476 Federal-Emergency Assistance	Increase budgeted revenues by \$1,645,000 due to unanticipated revenue from mutual aid for federal fire assignments.	1,645,000
3	5768 Safety Member Reimbursement	Establish budgeted revenues of \$60,000 due to unanticipated revenue from the District's worker's compensation insurance administrator for long-term employee outages.	60,000
Total Revenue Increase			\$ 2,520,000

EXPENDITURES			
Line Item	Description	Budget Action	\$ Change
4	6301 Overtime - Reimbursable	Increase appropriations by \$1,500,000 for overtime costs due to state/federal fire assignment assistance funded by revenue line items 3750 and 4476 (items 1 and 2 above).	1,500,000
5	7205 Fire Defense Zone (Hazard Mitigation)	Increase appropriations by \$135,000 for expansion of hazard mitigation projects funded by the Cal Fire state grant (revenue line item 4310).	135,000
6	7732 Training	Decrease appropriations by \$50,000 due to limitations on training opportunities for personnel during the pandemic.	(50,000)
7	8300 Equipment	<ul style="list-style-type: none"> • SCBA System: Decrease appropriations by \$115,000 due a lower than expected bid amount for the replacement of SCBA equipment. • Extractor: Decrease appropriations by \$45,000 due to the cancellation of the extractor project installation this fiscal year. • Radio Communication Simulcast System: Increase appropriations by \$590,000 due to new capital project funded by unrestricted residual funds. 	430,000
Total Expenditures Increase			\$ 2,015,000
Net Financial Impact Change			\$ 505,000

RESOLUTION NO. 2021-01

**RESOLUTION OF THE GOVERNING BOARD
OF THE MONTECITO FIRE PROTECTION DISTRICT
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2020-21**

WHEREAS, a final budget for the District for Fiscal Year 2020-21 was adopted by the Board on September 28, 2020; and

WHEREAS, the District has received unanticipated revenues from reimbursements for mutual aid fire assignments and insurance claim proceeds in the current fiscal year; and

WHEREAS, the following accounts need to be adjusted by the following amount to accommodate overtime and other expenses:

<u>Fund 3650 – General Fund</u>	
Overtime – Reimbursable	\$ 1,500,000
Fire Defense Zone	135,000
Training	(50,000)
Equipment	<u>430,000</u>
	\$ 2,015,000

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District hereby resolves as follows:

That the following revised budget be adopted for the Fiscal Year 2020-21:

<u>Fund 3650 – General</u>	
Salaries & Employee Benefits	\$ 18,712,000
Services & Supplies	2,538,000
Capital Assets	1,277,000
Transfer to Capital Reserves Fund	<u>475,000</u>
	\$ 23,002,000

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District this 25th day of January, 2021, by the following vote:

- AYES:
- NAYS:
- ABSTAIN:
- ABSENT:

President of the Board of Directors
Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
Montecito Fire Protection District

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2020-21

FUND 3650 - GENERAL FUND

		Adopted Final Budget	Adjustment	Final Amended Budget	
REVENUES					
Property Taxes					
3010	Property Tax - Secured (4.9%)	\$ 17,631,000	-	17,631,000	
3011	Property Tax - Unitary	159,000	-	159,000	
3020	Property Tax - Unsecured (4.9%)	669,500	-	669,500	
3050	Property Tax - Prior Unsecured	65,000	-	65,000	
3054	Supplemental Property Tax - Current	165,500	-	165,500	
Total Taxes Revenue		18,690,000	-	18,690,000	
Use of Money and Property					
3380	Interest Income	150,000	-	150,000	
3409	Rental Property Income	10,000	-	10,000	
Total Use of Money and Property		160,000	-	160,000	
Intergovernmental Revenue - State					
3750	State-Emergency Assistance (Fire Asgmt)	500,000	815,000	1,315,000	1
4220	Homeowners Property Tax Relief	79,500	-	79,500	
4310	State Grant (Cal Fire - Prevention)	150,000	-	150,000	
Total Intergovernmental Revenue - State		729,500	815,000	1,544,500	
Intergovernmental Revenue - Federal					
4476	Federal Emergency Assistance (Fire Asgmt)	250,000	1,645,000	1,895,000	2
4610	Federal Aid for Disaster (COVID)	82,500	-	82,500	
Total Intergovernmental Revenue - Federal		332,500	1,645,000	1,977,500	
Charges for Services					
5105	Reimbursement for District Services	208,500	-	208,500	
Total Charges for Services		208,500	-	208,500	
Miscellaneous Revenue					
5768	Safety Member Reimbursement	-	60,000	60,000	3
5909	Other - Miscellaneous Revenue	8,500	-	8,500	
Total Miscellaneous Revenue		8,500	60,000	68,500	
TOTAL REVENUES		\$ 20,129,000	\$ 2,520,000	\$ 22,649,000	

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2020-21

FUND 3650 - GENERAL FUND

		Adopted Final		Final Amended	
		Budget	Adjustment	Budget	
EXPENDITURES					
Salaries & Employee Benefits					
6100	Regular Salaries	\$ 8,464,000	-	8,464,000	
6300	Overtime	184,000	-	184,000	
6301	Overtime - Fire Reimbursable	500,000	1,500,000	2,000,000	4
6310	Overtime - Constant Staffing	950,000	-	950,000	
6400	Retirement Contributions	3,280,000	-	3,280,000	
6450	Supp Retirement Contribution	1,000,000	-	1,000,000	
6550	FICA/Medicare	152,000	-	152,000	
6600	Insurance Contributions	2,126,000	-	2,126,000	
6700	Unemployment Insurance	6,000	-	6,000	
6900	Workers Compensation Insurance	550,000	-	550,000	
Total Salaries & Employee Benefits		\$ 17,212,000	1,500,000	18,712,000	
Services & Supplies					
7030	Clothing and PPE	153,000	-	153,000	
7050	Communications	132,500	-	132,500	
7060	Food	2,500	-	2,500	
7070	Household Supplies	33,000	-	33,000	
7090	Insurance: Liability/Auto/Prop.	42,000	-	42,000	
7120	Equipment Maintenance	50,000	-	50,000	
7200	Structure and Ground Maintenance	103,500	-	103,500	
7205	Fire Defense Zone (Hazard Mitigation)	250,000	135,000	385,000	5
7322	Consulting and Management Fees	2,000	-	2,000	
7324	Audit and Accounting Fees	30,000	-	30,000	
7348	Instruments & Equipment	132,000	-	132,000	
7363	Equipment Maintenance (Vehicles)	140,000	-	140,000	
7400	Medical & First Aid Supplies	83,000	-	83,000	
7430	Memberships	14,000	-	14,000	
7450	Office Expense	84,500	-	84,500	
7460	Professional and Special Services	460,500	-	460,500	
7507	ADP Payroll Fees	8,500	-	8,500	
7510	Contractual Services	140,000	-	140,000	
7530	Publications & Legal Notices	6,000	-	6,000	
7540	Rents & Leases - Equipment	4,000	-	4,000	
7546	Administrative Tax Expense	245,000	-	245,000	
7580	Rents & Leases - Structure (Gibraltar)	9,500	-	9,500	

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2020-21

FUND 3650 - GENERAL FUND

		Adopted Final		Final Amended	
		Budget	Adjustment	Budget	
7630	Small Tools & Instruments	14,000	-	14,000	
7650	Special District Expense	65,500	-	65,500	
7671	Special Projects	17,500	-	17,500	
7730	Transportation and Travel	35,000	-	35,000	
7731	Gasoline/Oil/Fuel	60,000	-	60,000	
7732	Training	90,000	(50,000)	40,000	6
7760	Utilities	45,500	-	45,500	
Total Services & Supplies		2,453,000	85,000	2,538,000	
Capital Assets					
8200	Structures & Improvements	135,000		135,000	
8300	Equipment	712,000	430,000	1,142,000	7
Total Capital Assets		847,000	430,000	1,277,000	
TOTAL EXPENDITURES		20,512,000	2,015,000	22,527,000	
Other Financing Uses					
7901	Tfr To Capital Reserves Fund (3652)	475,000	-	475,000	
Total Other Financing Uses		475,000	-	475,000	
Changes to Fund Balances					
Decrease to Committed					
9850	Salaries and Retirement Contribution	1,000,000	-	1,000,000	
Decrease to Committed		1,000,000	-	1,000,000	
Increase to Unassigned					
9940	Unassigned Fund Balance	142,000	505,000	647,000	8
Increases to Unassigned		142,000	505,000	647,000	
TOTAL CHANGES TO FUND BALANCES		858,000	(505,000)	353,000	
Net Financial Impact		\$ -	\$ -	\$ -	

**Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2020-21**

FUND 3650 - GENERAL FUND

	<u>Adopted Final Budget</u>	<u>Adjustment</u>	<u>Final Amended Budget</u>
Fund 3650 Fund Balance Detail			
Fund Balance - Nonspendable (County)	\$ 123,260	-	\$ 123,260
Fund Balance - Restricted (by County)	85,919	-	85,919
*Reserves: Catastrophic	2,710,000	-	2,710,000
*Reserves: Economic Uncertainties	4,330,000	-	4,330,000
Fund Balance - Unrestricted Residual	<u>4,526,937</u>	<u>505,000</u>	<u>5,031,937</u>
Projected Fund Balance at Year End	\$ 11,776,116	\$ 505,000	\$ 12,281,116

*Reserves Policy adopted as part of Capitol PFG Financial Analysis recommendations.

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2020-21

FUND 3652 - CAPITAL RESERVES FUND

	Adopted Final Budget	Adjustment	Final Amended Budget
REVENUES			
Use of Money and Property			
3380 Interest Income	\$ 32,500	\$ -	\$ 32,500
Total Use of Money and Property	32,500	-	32,500
Other Financing Sources			
5910 Transfer from General Fund (3650)	475,000	-	475,000
Total Financing Sources	475,000	-	475,000
TOTAL REVENUES	\$ 507,500	\$ -	\$ 507,500
EXPENDITURES			
Capital Assets			
8300 Equipment			
Vehicle (Battalion Chief 96)	\$ 80,000	\$ -	\$ 80,000
Vehicle compressor (Repair 91 - carryove)	14,000	-	14,000
Total Capital Assets	94,000	-	94,000
TOTAL EXPENDITURES	\$ 94,000	\$ -	\$ 94,000
Changes to Fund Balances			
Increase to Assigned			
9901 Purpose of Fund	413,500	-	413,500
Increase to Assigned	413,500	-	413,500
TOTAL CHANGES TO FUND BALANCES	(413,500)	-	(413,500)
Net Financial Impact	\$ -	\$ -	\$ -
Fund 3652 Fund Balance Detail			
Fund Balance - Restricted (by County)	18,161	-	18,161
Fund Balance - Assigned	3,014,072	-	3,014,072
Projected Fund Balance at Year End	3,032,233	-	3,032,233

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2020-21

FUND 3653 - LAND & BUILDING FUND*

	Adopted Final Budget	Adjustment	Final Amended Budget
REVENUES			
Use of Money and Property			
3380 Interest Income	\$ 95,000	\$ -	\$ 95,000
Total Use of Money and Property	95,000	-	95,000
TOTAL REVENUES	\$ 95,000	\$ -	\$ 95,000
 EXPENDITURES			
Capital Assets			
8100 Land	200,000	-	200,000
8200 Structures and Improvements			
Rental property rebuild	1,000,000	-	1,000,000
Solar project infrastructure	279,500	-	279,500
Total Capital Assets	1,479,500	-	1,479,500
TOTAL EXPENDITURES	\$ 1,479,500	\$ -	\$ 1,479,500
 Changes to Fund Balances			
Decrease to Assigned			
9901 Purpose of Fund	1,384,500	-	1,384,500
Decrease to Assigned	1,384,500	-	1,384,500
TOTAL CHANGES TO FUND BALANCES	1,384,500	-	1,384,500
Net Financial Impact	\$ -	\$ -	\$ -
 Fund 3653 Fund Balance Detail			
Fund Balance - Restricted (by County)	44,235	-	44,235
Fund Balance - Assigned	4,995,305	-	4,995,305
Projected Fund Balance at Year End	5,039,540	-	5,039,540

*Eastern Montecito property acquisition and fire station construction fund as recommended in the November 2014 Standards of Coverage Study adopted by the Board of Directors on January 21, 2015.

