

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

March 18, 2024 at 2:00 p.m.

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

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Review and make recommendation for approval of January and February 2024 financial statements.
3. Review PARS Post-Employment Benefits Trust statement for December 2023 and January 2024.
4. Review and make recommendation for approval of Resolution 2024-02, Amending Final Budget for FY 2023-24.
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, May 20, 2024 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is March 14, 2024.



David Neels, Fire Chief

Agenda

Item #2

Variance Report
Finance Committee - March 18, 2024

Report	Line Item	Variance Explanation
1 Balance Sheet	0130	Funds held with the rental property management company.
2 Balance Sheet	1015 & 1210	The Accounts Payable balance reflect expenses entered by month-end where payment was disbursed in the next month.
3 Balance Sheet	1210	The Accounts Payable balance reflect expenses entered by month-end where payment was disbursed in the next month.
4 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement. We are working with CalOES to close out the liability.
5 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$8,565,000 (updated 10/1/23).
6 Balance Sheet	3652/0550	The deposit is for the new Type 1 engine that was delivered early March. The engine has been received and is expected to go into service in early April.
7 Financial Status	3409	The rental property financial activity will be posted to the FIN financials at month-end to reflect rental income and expenses.
8 Financial Status	3750 & 4476	Fire assignment revenue for State and Federal agencies is budgeted for \$2 million total. The Mutual Aid Billing Detail report provides a breakdown of realized revenue year-to-date.
9 Financial Status	4610, 5768, 5894, 5895	The proposed budget amendment includes revenue increases to the line items mentioned to the left. Detailed information is included under the budget amendment agenda item.
10 Financial Status	5780	The insurance claim for the Station 92 fire damage has been finalized and paid out - total insurance proceeds were \$225,000, which covered all of the repair expenses.
11 Financial Status	6100, 6300, 6310, 6400	The proposed budget amendment includes expenditure adjustments to the Salaries and Employee Benefits line items mentioned to the left. Detailed information is included under the budget amendment agenda item.
12 Financial Status	7120, 7200, 7348, 7830, 7910	The proposed budget amendment includes expenditure adjustments to the Services and Supplies line items mentioned to the left. Detailed information is included under the budget amendment agenda item.
13 Financial Status	3653/5780	The insurance claim for the rental properties is under review by the insurance adjuster.
14 Revenue Transactions	5895	The AMR quarterly payment was incorrectly posted to line 5895 - donations. The transaction will be reclassified to line 5105.

Variance Report
Finance Committee - March 18, 2024

Report	Line Item	Variance Explanation	
15	Financial Trend	3380	Investment returns from the County Treasury Pool are significantly better than in past years, resulting in higher year-to-date interest income. The County reported an annualized return of 2.298% on December 31, 2023.
16	Financial Trend	7348	In the current FY, expenses are higher than in prior years because of equipment purchases needed to prepare the new Engine 92.

Balance Sheet

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2024
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	13,304,669.07	28,039,303.42	27,753,173.99	13,590,798.50
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	29,510.68	0.00	0.00	29,510.68 1
0230 -- Accounts Receivable	172,686.00	0.00	172,686.00	0.00
0240 -- Interest Receivable	82,153.88	114,001.05	196,154.93	0.00
Total Assets	13,589,519.63	28,153,304.47	28,122,014.92	13,620,809.18
Total Assets & Other Debits	13,589,519.63	28,153,304.47	28,122,014.92	13,620,809.18
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	693,944.08	693,944.08	0.00
1015 -- EFT Payable	4,789.08	5,328,404.24	5,362,696.94	39,081.78 2
1020 -- Salaries & Benefits Payable	33,706.00	33,706.00	0.00	0.00
1210 -- Accounts Payable	107,125.95	6,058,977.17	5,973,181.11	21,329.89 2
1240 -- Accrued Expenses	24,997.00	24,997.00	0.00	0.00
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25 4
1400 -- Deposits	500.00	0.00	0.00	500.00
1730 -- Unidentified Deposits	0.00	1,554,308.06	1,554,308.06	0.00
Total Liabilities	2,207,370.28	13,694,336.55	13,584,130.19	2,097,163.92
Equity				
2130 -- Fund Balance-Committed	7,965,500.00	0.00	600,000.00	8,565,500.00 5
2200 -- Fund Balance-Residual	3,416,649.35	55,532,406.27	55,073,902.18	2,958,145.26
Total Equity	11,382,149.35	55,532,406.27	55,673,902.18	11,523,645.26
Total Liabilities, Equity & Other Credits	13,589,519.63	69,226,742.82	69,258,032.37	13,620,809.18

Balance Sheet

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2024
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,037,168.96	54,512.93	68,529.69	3,023,152.20
0240 -- Interest Receivable	13,502.96	34,609.97	48,112.93	0.00
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00 6
Total Assets	3,902,911.92	89,122.90	116,642.62	3,875,392.20
Total Assets & Other Debits	3,902,911.92	89,122.90	116,642.62	3,875,392.20
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	68,529.69	68,529.69	0.00
1210 -- Accounts Payable	0.00	68,529.69	68,529.69	0.00
1730 -- Unidentified Deposits	0.00	6,400.00	6,400.00	0.00
Total Liabilities	0.00	143,459.38	143,459.38	0.00
Equity				
2110 -- Fund Balance-Nonspendable	852,240.00	0.00	0.00	852,240.00 6
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	477,672.47	1,238,769.69	1,211,249.97	450,152.75
Total Equity	3,902,911.92	1,238,769.69	1,211,249.97	3,875,392.20
Total Liabilities, Equity & Other Credits	3,902,911.92	1,382,229.07	1,354,709.35	3,875,392.20

Balance Sheet

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2024
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,383,557.71	48,302.04	272,419.81	3,159,439.94
0240 -- Interest Receivable	11,414.16	36,887.88	48,302.04	0.00
Total Assets	3,394,971.87	85,189.92	320,721.85	3,159,439.94
Total Assets & Other Debits	3,394,971.87	85,189.92	320,721.85	3,159,439.94
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	46,118.41	46,118.41	0.00
1015 -- EFT Payable	0.00	226,301.40	226,301.40	0.00
1210 -- Accounts Payable	46,706.85	272,419.81	226,535.46	822.50
1240 -- Accrued Expenses	585.00	585.00	0.00	0.00
Total Liabilities	47,291.85	545,424.62	498,955.27	822.50
Equity				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	184,151.50	2,009,404.51	1,820,341.93	-4,911.08
Total Equity	3,347,680.02	2,009,404.51	1,820,341.93	3,158,617.44
Total Liabilities, Equity & Other Credits	3,394,971.87	2,554,829.13	2,319,297.20	3,159,439.94

Financial Status

As of: 2/29/2024 (67% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	21,883,000.00	12,078,638.83	-9,804,361.17	55.20 %
3011 -- Property Tax-Unitary	209,000.00	117,965.21	-91,034.79	56.44 %
3015 -- PT PY Corr/Escapes Secured	0.00	35,450.19	35,450.19	--
3020 -- Property Tax-Current Unsecd	704,000.00	804,240.81	100,240.81	114.24 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	23,990.85	23,990.85	--
3040 -- Property Tax-Prior Secured	0.00	-3,760.76	-3,760.76	--
3050 -- Property Tax-Prior Unsecured	15,000.00	24,454.72	9,454.72	163.03 %
3054 -- Supplemental Pty Tax-Current	602,000.00	231,566.04	-370,433.96	38.47 %
3056 -- Supplemental Pty Tax-Prior	0.00	4,532.49	4,532.49	--
Taxes	23,413,000.00	13,317,078.38	-10,095,921.62	56.88 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	1,650.96	1,650.96	--
Fines, Forfeitures, and Penalties	0.00	1,650.96	1,650.96	--
Use of Money and Property				
3380 -- Interest Income	145,000.00	114,001.05	-30,998.95	78.62 %
3409 -- Other Rental of Bldgs and Land	60,000.00	0.00	-60,000.00	0.00 % 7
Use of Money and Property	205,000.00	114,001.05	-90,998.95	55.61 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	1,000,000.00	129,932.19	-870,067.81	12.99 % 8
4220 -- Homeowners Property Tax Relief	77,000.00	37,903.03	-39,096.97	49.22 %
4310 -- State Grant	0.00	-0.36	-0.36	--
Intergovernmental Revenue-State	1,077,000.00	167,834.86	-909,165.14	15.58 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	1,000,000.00	779,878.72	-220,121.28	77.99 % 8

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal	1,000,000.00	779,878.72	-220,121.28	77.99 %
Charges for Services				
5105 -- Reimb for District Services	228,000.00	83,729.26	-144,270.74	36.72 %
Charges for Services	228,000.00	83,729.26	-144,270.74	36.72 %
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	0.00	3,238.30	3,238.30	-- 9
5780 -- Insurance Proceeds & Recovery	125,000.00	135,263.14	10,263.14	108.21 % 10
5894 -- Other-Payment for Damages	0.00	94,797.21	94,797.21	-- 9
5895 -- Other-Donations	0.00	90,896.26	90,896.26	-- 9
5909 -- Other Miscellaneous Revenue	12,000.00	24,585.79	12,585.79	204.88 %
Miscellaneous Revenue	137,000.00	348,780.70	211,780.70	254.58 %
Revenues	26,060,000.00	14,812,953.93	-11,247,046.07	56.84 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	10,252,500.00	5,991,726.07	4,260,773.93	58.44 % 11
6300 -- Overtime	150,000.00	1,227,222.43	-1,077,222.43	818.15 % 11
6301 -- Overtime - Reimbursable	2,000,000.00	747,042.00	1,252,958.00	37.35 %
6310 -- Overtime - Constant Staffing	1,500,000.00	0.00	1,500,000.00	0.00 % 11
6400 -- Retirement Contribution	2,008,000.00	1,049,924.02	958,075.98	52.29 % 11
6450 -- Supp Retirement Contribution	750,000.00	0.00	750,000.00	0.00 %
6550 -- FICA/Medicare	192,500.00	123,204.39	69,295.61	64.00 %
6600 -- Health Insurance Contrib	2,462,000.00	1,614,993.55	847,006.45	65.60 %
6700 -- Unemployment Ins Contribution	5,500.00	5,385.68	114.32	97.92 %
6900 -- Workers Compensation	600,000.00	545,943.92	54,056.08	90.99 %
Salaries and Employee Benefits	19,920,500.00	11,305,442.06	8,615,057.94	56.75 %

Financial Status

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Services and Supplies				
7030 -- Clothing and Personal	56,000.00	32,817.73	23,182.27	58.60 %
7050 -- Communications	115,000.00	90,630.36	24,369.64	78.81 %
7060 -- Food	4,500.00	7,979.76	-3,479.76	177.33 %
7070 -- Household Supplies	36,000.00	22,451.11	13,548.89	62.36 %
7090 -- Insurance	110,000.00	108,929.00	1,071.00	99.03 %
7120 -- Equipment Maintenance	50,000.00	71,597.71	-21,597.71	143.20 % 12
7200 -- Structure & Ground Maintenance	259,500.00	208,724.29	50,775.71	80.43 % 12
7205 -- Fire Defense Zone	300,000.00	184,657.62	115,342.38	61.55 %
7322 -- Consulting & Mgmt Fees	2,500.00	0.00	2,500.00	0.00 %
7324 -- Audit and Accounting Fees	40,000.00	19,765.24	20,234.76	49.41 %
7348 -- Instruments & Equip. < \$5000	96,000.00	58,917.82	37,082.18	61.37 % 12
7363 -- Equipment Maintenance	140,000.00	82,415.85	57,584.15	58.87 %
7400 -- Medical, Dental and Lab	114,000.00	77,247.66	36,752.34	67.76 %
7430 -- Memberships	16,000.00	13,000.00	3,000.00	81.25 %
7450 -- Office Expense	30,000.00	17,195.25	12,804.75	57.32 %
7456 -- IT Hardware Purchase < \$5K	10,000.00	8,329.22	1,670.78	83.29 %
7460 -- Professional & Special Service	360,000.00	303,629.32	56,370.68	84.34 %
7507 -- ADP Payroll Fees	10,000.00	7,156.14	2,843.86	71.56 %
7510 -- Contractual Services	149,000.00	133,059.73	15,940.27	89.30 %
7530 -- Publications & Legal Notices	6,000.00	1,130.00	4,870.00	18.83 %
7540 -- Rents/Leases-Equipment	5,500.00	3,348.13	2,151.87	60.88 %
7546 -- Administrative Expense	220,000.00	0.00	220,000.00	0.00 %
7580 -- Rents/Leases-Structure	12,500.00	7,603.47	4,896.53	60.83 %
7630 -- Small Tools & Instruments	11,000.00	1,732.38	9,267.62	15.75 %
7650 -- Special Departmental Expense	40,000.00	22,273.83	17,726.17	55.68 %
7671 -- Special Projects	17,500.00	9,457.82	8,042.18	54.04 %
7730 -- Transportation and Travel	65,000.00	35,015.90	29,984.10	53.87 %

Financial Status

As of: 2/29/2024 (67% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
7731 -- Gasoline-Oil-Fuel	90,000.00	44,369.89	45,630.11	49.30 %
7732 -- Training	109,000.00	37,403.16	71,596.84	34.31 %
7760 -- Utilities	70,000.00	52,493.36	17,506.64	74.99 %
Services and Supplies	2,545,000.00	1,663,331.75	881,668.25	65.36 %
Other Charges				
7830 -- Interest Expense	52,260.00	104,518.00	-52,258.00	200.00 % 12
Other Charges	52,260.00	104,518.00	-52,258.00	200.00 %
Capital Assets				
8200 -- Structures&Struct Improvements	590,000.00	12,180.00	577,820.00	2.06 %
8300 -- Equipment	722,000.00	432,576.74	289,423.26	59.91 %
Capital Assets	1,312,000.00	444,756.74	867,243.26	33.90 %
Expenditures	23,829,760.00	13,518,048.55	10,311,711.45	56.73 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	1,250,000.00	0.00	1,250,000.00	0.00 %
7910 -- Long Term Debt Princ Repayment	1,205,700.00	1,153,409.47	52,290.53	95.66 % 12
Other Financing Uses	2,455,700.00	1,153,409.47	1,302,290.53	46.97 %
Other Financing Sources & Uses	-2,455,700.00	-1,153,409.47	1,302,290.53	46.97 %
Changes to Fund Balances				
Decrease to Residual Fund Balance				
9601 -- Residual Fund Balance-Inc/Dec	225,460.00	0.00	-225,460.00	0.00 %
Decrease to Residual Fund Balance	225,460.00	0.00	-225,460.00	0.00 %
Changes to Fund Balances	225,460.00	0.00	-225,460.00	0.00 %
Montecito Fire Protection Dist	0.00	141,495.91	141,495.91	--

Financial Status

As of: 2/29/2024 (67% 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

<u>Line Item Account</u>	<u>6/30/2024 Fiscal Year Adjusted Budget</u>	<u>2/29/2024 Year-To-Date Actual</u>	<u>6/30/2024 Fiscal Year Variance</u>	<u>6/30/2024 Fiscal Year Pct of Budget</u>
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Financial Status

As of: 2/29/2024 (67% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	30,000.00	34,609.97	4,609.97	115.37 %
Use of Money and Property	30,000.00	34,609.97	4,609.97	115.37 %
Revenues	30,000.00	34,609.97	4,609.97	115.37 %
Expenditures				
Capital Assets				
8300 -- Equipment	1,170,240.00	68,529.69	1,101,710.31	5.86 %
Capital Assets	1,170,240.00	68,529.69	1,101,710.31	5.86 %
Expenditures	1,170,240.00	68,529.69	1,101,710.31	5.86 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	250,000.00	0.00	-250,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	6,400.00	6,400.00	--
Other Financing Sources	250,000.00	6,400.00	-243,600.00	2.56 %
Other Financing Sources & Uses	250,000.00	6,400.00	-243,600.00	2.56 %
Changes to Fund Balances				
Decrease to Assigned				
9901 -- Purpose of Fund	890,240.00	0.00	-890,240.00	0.00 %
Decrease to Assigned	890,240.00	0.00	-890,240.00	0.00 %
Changes to Fund Balances	890,240.00	0.00	-890,240.00	0.00 %
Montecito Fire Cap Outlay Res	0.00	-27,519.72	-27,519.72	--

Financial Status

As of: 2/29/2024 (67% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	30,000.00	36,887.88	6,887.88	122.96 %
Use of Money and Property	30,000.00	36,887.88	6,887.88	122.96 %
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	750,000.00	0.00	-750,000.00	0.00 % 13
Miscellaneous Revenue	750,000.00	0.00	-750,000.00	0.00 %
Revenues	780,000.00	36,887.88	-743,112.12	4.73 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	500,000.00	14,587.50	485,412.50	2.92 %
Services and Supplies	500,000.00	14,587.50	485,412.50	2.92 %
Capital Assets				
8200 -- Structures&Struct Improvements	529,500.00	211,362.96	318,137.04	39.92 %
Capital Assets	529,500.00	211,362.96	318,137.04	39.92 %
Expenditures	1,029,500.00	225,950.46	803,549.54	21.95 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	1,000,000.00	0.00	-1,000,000.00	0.00 %
Other Financing Sources	1,000,000.00	0.00	-1,000,000.00	0.00 %
Other Financing Sources & Uses	1,000,000.00	0.00	-1,000,000.00	0.00 %
Changes to Fund Balances				
Increase to Assigned				
9901 -- Purpose of Fund	750,500.00	0.00	750,500.00	0.00 %

Financial Status

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Accounting Period: CLOSED

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	2/29/2024 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Increase to Assigned	750,500.00	0.00	750,500.00	0.00 %
Changes to Fund Balances	-750,500.00	0.00	750,500.00	0.00 %
Montecito Fire Land & Building	0.00	-189,062.58	-189,062.58	--
Net Financial Impact	0.00	-75,086.39	-75,086.39	--

Revenue Transactions

From 2/1/2024 to 2/29/2024

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 - 0175795	2/22/2024	894	Plant Fire, 8/19-8/21/23	24,206.29
DJE - 0175795	2/22/2024	894	SLO Search and Rescue, 1/21-1/22/23	18,100.89
Total State-Emergency Assistance				42,307.18
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0175795	2/22/2024	894	WC disability payment, 1/30-2/12/24 (1 ee)	3,238.30
Total Safety Member Reimbursement				3,238.30
Line Item Account 5780 -- Insurance Proceeds & Recovery				
DJE - 0175795	2/22/2024	894	Insurance claim final pmt: Sta 92 structure fire	135,263.14 10
Total Insurance Proceeds & Recovery				135,263.14
Line Item Account 5895 -- Other-Donations				
DJE - 0175795	2/22/2024	894	AMR Holdco Inc. first -response pmt, 12/2023	29,896.26 14
Total Other-Donations				29,896.26
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0175795	2/22/2024	894	Cal Card rebate, November 2023	945.55
JE - 0261618	2/23/2024	894	MFD, BOS Res. 94-526, Westmont Annex, TRA 02113	5,248.02
Total Other Miscellaneous Revenue				6,193.57
Total Montecito Fire Protection Dist				216,898.45

Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, February 2024	0.00	2,212.54
02/01/2024	EFC - 0038319	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 1/29/24	0.00	3,092.35
02/01/2024	EFC - 0038379	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 2/1/24	0.00	208,416.38
02/01/2024	MIC - 0191844	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 1/15/24	0.00	50,261.31
02/08/2024	EFC - 0038334	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 2/5/24	0.00	2,129.46
02/14/2024	EFC - 0038378	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 2/1/24	0.00	22,056.50
02/14/2024	EFC - 0038378	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 2/1/24	0.00	11,500.00
02/15/2024	EFC - 0038520	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 2/12/24	0.00	1,430.97
02/16/2024	EFC - 0038563	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 2/16/24	0.00	182,698.28
02/16/2024	EFC - 0038563	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 2/16/24	0.00	113,040.54
02/22/2024	DJE - 0175795		Aflac insurance premium adjustment	0.00	-0.02
02/22/2024	DJE - 0175795		EE repayment for WC payroll adj, 09/16-11/15/23	0.00	-18,966.79
02/23/2024	EFC - 0038522	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 2/20/24	0.00	1,914.33
02/27/2024	CLM - 0773571	AFLAC	Employee paid insurance, January 2024	0.00	956.12
02/27/2024	EFC - 0038527	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 2/16/24	0.00	22,056.50
02/27/2024	EFC - 0038527	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 2/16/24	0.00	11,250.00
02/28/2024	CLM - 0773781	AFLAC	Employee paid insurance, February	0.00	956.12
02/29/2024	EFC - 0038523	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 2/26/24	0.00	960.01
02/29/2024	EFC - 0038565	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 2/29/24	0.00	101,303.22
Total Regular Salaries				0.00	717,267.82
Line Item Account 6300 -- Overtime					
02/01/2024	EFC - 0038379	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 2/1/24	0.00	92,386.57
02/16/2024	EFC - 0038563	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 2/16/24	0.00	140,838.79



Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Overtime	0.00	233,225.36
Line Item Account 6400 -- Retirement Contribution					
02/01/2024	MIC - 0191844	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 1/15/24	0.00	77,002.99
			Total Retirement Contribution	0.00	77,002.99
Line Item Account 6550 -- FICA/Medicare					
02/16/2024	EFC - 0038563	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 2/16/24	0.00	7,495.38
02/29/2024	EFC - 0038565	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 2/29/24	0.00	7,144.94
			Total FICA/Medicare	0.00	14,640.32
Line Item Account 6600 -- Health Insurance Contrib					
02/01/2024	CLM - 0769016	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, February 2024	0.00	670.54
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, February 2024	0.00	110,587.06
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, February 2024	0.00	82,275.46
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, February 2024	0.00	360.96
02/01/2024	CLM - 0769656	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Feb 2024	0.00	263.75
02/01/2024	CLM - 0769974	DELTA DENTAL	Dental insurance - active, February 2024	0.00	8,526.15
02/01/2024	CLM - 0769974	DELTA DENTAL	Dental insurance - retirees, February 2024	0.00	7,010.60
02/01/2024	MIC - 0191168	VISION SERVICE PLAN-CA	Vision insurance - active, February 2024	0.00	1,491.78
02/01/2024	MIC - 0191168	VISION SERVICE PLAN-CA	Vision insurance - retirees, February 2024	0.00	1,713.96
			Total Health Insurance Contrib	0.00	212,900.26
Line Item Account 6700 -- Unemployment Ins Contribution					
02/29/2024	EFC - 0038565	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 2/29/24	0.00	35.18
			Total Unemployment Ins Contribution	0.00	35.18

Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7030 -- Clothing and Personal					
02/22/2024	CLM - 0772550	ADVANCED PPE COMP	PPE cleaning and repair	0.00	2,131.82
				Total Clothing and Personal	2,131.82
Line Item Account 7050 -- Communications					
02/01/2024	CLM - 0769651	IMPULSE INTERNET SERVICES	Phone services, 2/25-3/24/24	0.00	1,697.14
02/08/2024	CLM - 0771034	COMMLINE INC	Bluetooth earpiece (6)	0.00	856.36
02/08/2024	MIC - 0191459	FRONTIER	209/097-2953.0	0.00	624.70
02/08/2024	MIC - 0191459	FRONTIER	209/111-1529.0	0.00	131.31
02/08/2024	MIC - 0191459	FRONTIER	805-565-9618	0.00	92.20
02/08/2024	MIC - 0191459	FRONTIER	805-969-0318	0.00	96.25
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
02/08/2024	MIC - 0191459	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
02/12/2024	MIC - 0191499	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: February 2024	0.00	1,820.02
02/12/2024	MIC - 0191499	COX COMMUNICATIONS - BUSINESS	Internet Station 92: February 2024	0.00	467.53
02/13/2024	CLM - 0771586	SATCOM GLOBAL INC	Satellite phone charges	0.00	172.62
02/22/2024	MIC - 0191970	TOWERSTREAM CORPORATION	Redundant internet Station 91: March 2024	0.00	88.25
02/22/2024	MIC - 0191970	TOWERSTREAM CORPORATION	Redundant internet Station 92: March 2024	0.00	88.25
02/28/2024	CLM - 0773819	VERIZON WIRELESS	Wireless service, 1/14-2/13/24	0.00	2,058.93
				Total Communications	8,517.88
Line Item Account 7070 -- Household Supplies					
02/01/2024	CLM - 0770276	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	190.88
02/01/2024	MIC - 0191247	MISSION LINEN SUPPLY	Shop towels, Sta. 91	0.00	568.80
02/01/2024	MIC - 0191247	MISSION LINEN SUPPLY	Shop towels, Sta. 92	0.00	462.21
02/13/2024	CLM - 0771579	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	571.27

Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/20/2024	CLM - 0772142	Montecito Village Hardware	Screws	0.00	14.00
02/20/2024	CLM - 0772368	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	502.53
			Total Household Supplies	0.00	2,309.69
Line Item Account 7120 -- Equipment Maintenance					
02/01/2024	CLM - 0770240	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	1,226.07
02/14/2024	CLM - 0771515	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	11,275.79
02/21/2024	MIC - 0191953	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Station 91	0.00	277.87
02/21/2024	MIC - 0191953	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Station 92	0.00	314.82
02/28/2024	CLM - 0773746	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	2,527.50
02/28/2024	MIC - 0192275	SOUTHWESTERN BAG CO	Sand bag inventory restock	0.00	28,487.50
			Total Equipment Maintenance	0.00	44,109.55
Line Item Account 7200 -- Structure & Ground Maintenance					
02/05/2024	MIC - 0191325	ENVIROSCAPING INC	Landscape maintenance, dump fees	0.00	153.61
02/05/2024	MIC - 0191325	ENVIROSCAPING INC	Landscape maintenance, Sta. 91 January 2024	0.00	1,014.00
02/05/2024	MIC - 0191325	ENVIROSCAPING INC	Landscape maintenance, Sta. 92 January 2024	0.00	316.00
02/14/2024	MIC - 0191776	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 91	0.00	210.00
02/14/2024	MIC - 0191776	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 92	0.00	81.00
02/27/2024	CLM - 0773501	Pauletto Electric	Station 92, sample light fixture installation	0.00	241.05
			Total Structure & Ground Maintenance	0.00	2,015.66
Line Item Account 7205 -- Fire Defense Zone					
02/01/2024	CLM - 0770238	AGRI-CHIP	Defensible space: Glen Oaks Dr	0.00	40.00
02/02/2024	CLM - 0770422	FIRESAFE SOLUTIONS	Weed abatement: East Valley Ln	0.00	2,880.00
02/02/2024	CLM - 0770432	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Rancho San Carlos, Day 2	0.00	1,800.00
02/02/2024	MIC - 0191286	AGRI-CHIP	Defensible space: Glen Oaks Dr	0.00	80.00
02/02/2024	MIC - 0191286	AGRI-CHIP	Weed abatement: East Valley Ln	0.00	80.00
02/20/2024	CLM - 0772372	RUBEN RAMIREZ	Defensible space: Glen Oaks	0.00	3,400.00

Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/20/2024	CLM - 0772380	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Fuel treatment network: Rancho San Carlos	0.00	1,135.40
02/27/2024	CLM - 0773528	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Fuel treatment network: East Valley Rd	0.00	454.16
Total Fire Defense Zone				0.00	9,869.56
Line Item Account 7348 -- Instruments & Equip. < \$5000					
02/01/2024	MIC - 0191230	L N CURTIS & SONS	New E92 equipment: 1" Booster line nozzle	0.00	777.66
02/01/2024	MIC - 0191230	L N CURTIS & SONS	New E92 equipment: Spanner wrenches and mount	0.00	228.79
02/05/2024	CLM - 0770557	SOUTH COAST EMERGENCY VEHICLE SERVICE	New E92: Shelf bracket kit	0.00	87.25
02/22/2024	DJE - 0175795		CMC Refund for shipping costs for rope equipment	0.00	-188.57
02/27/2024	CLM - 0773511	L N CURTIS & SONS	New E92 equipment: Primary water intake valve	0.00	1,735.69
Total Instruments & Equip. < \$5000				0.00	2,640.82
Line Item Account 7363 -- Equipment Maintenance					
02/01/2024	CLM - 0770242	INTERSTATE BATTERIES OF SIERRA MADRE	E692: Batteries (2)	0.00	475.87
02/05/2024	CLM - 0770554	COASTAL CHEVROLET	P94R: Drivers door panel	0.00	505.27
02/05/2024	MIC - 0191321	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Clamps (4), hose (items returned)	0.00	113.20
02/05/2024	MIC - 0191321	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: antifreeze (13), front oil hubs (2)	0.00	196.35
02/05/2024	MIC - 0191345	LARRY'S 8-DAY AUTO PARTS	E91: A/C hose and ferrules	0.00	70.73
02/05/2024	MIC - 0191345	LARRY'S 8-DAY AUTO PARTS	E91: A/C hose and fittings	0.00	69.42
02/05/2024	MIC - 0191345	LARRY'S 8-DAY AUTO PARTS	E91: Belt, wiper fluid	0.00	300.38
02/05/2024	MIC - 0191345	LARRY'S 8-DAY AUTO PARTS	E91: Wiper blades	0.00	52.79
02/08/2024	CLM - 0771001	FREEDOM SIGNS	E691: Replaced signage and decals on drivers door	0.00	697.50
02/08/2024	CLM - 0771031	Kimball Midwest Corp	Shop supplies: Special electrical connectors	0.00	229.65
02/09/2024	CLM - 0771172	FREEDOM SIGNS	Shop inventory: Door decals (8)	0.00	195.75
02/09/2024	CLM - 0771179	HUGO'S AUTO DETAILING	Car wash service, January 2024	0.00	450.00
02/12/2024	CLM - 0771175	HI-TECH EMERGENCY VEHICLE SERVICE INC	E92: Ball valve kits	0.00	541.44

Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/12/2024	CLM - 0771177	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: DEF filters, air filter, purge valve	0.00	554.44
02/14/2024	CLM - 0771590	LARRY'S 8-DAY AUTO PARTS	E91: AC flush kit	0.00	120.95
02/14/2024	CLM - 0771980	HI-TECH EMERGENCY VEHICLE SERVICE INC	E91: Center caps (2)	0.00	92.23
02/14/2024	CLM - 0771997	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Air filter	0.00	181.60
02/29/2024	CLM - 0773578	HUGO'S AUTO DETAILING	Car wash service, February 2024	0.00	450.00
02/29/2024	CLM - 0774018	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Service parts	0.00	1,994.93
02/29/2024	CLM - 0774021	VELOCITY TRUCK CENTER VENTURA COUNTY	USAR91: Fuel transfer pump	0.00	666.08
Total Equipment Maintenance				0.00	7,958.58
Line Item Account 7400 -- Medical, Dental and Lab					
02/01/2024	CLM - 0770235	Life Assist Inc	Patient medical supplies	0.00	1,040.28
02/23/2024	CLM - 0772975	Life Assist Inc	Patient medical supplies	0.00	943.64
02/27/2024	CLM - 0773536	Life Assist Inc	Patient medical supplies	0.00	86.42
02/28/2024	CLM - 0773825	STRYKER SALES CORPORATION	Patient medical supplies	0.00	719.95
Total Medical, Dental and Lab				0.00	2,790.29
Line Item Account 7450 -- Office Expense					
02/08/2024	CLM - 0771000	STAPLES BUSINESS CREDIT	Office supplies	0.00	622.53
02/28/2024	CLM - 0773813	STAPLES BUSINESS CREDIT	Office supplies	0.00	698.71
02/29/2024	CLM - 0774036	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	125.17
Total Office Expense				0.00	1,446.41
Line Item Account 7460 -- Professional & Special Service					
02/01/2024	CLM - 0770258	ZWORLD GIS	Mapping services, January 2024	0.00	1,700.00
02/06/2024	CLM - 0770678	CAPITOL PUBLIC FINANCE GROUP LLC	Annual debt transparency reporting, FY 2023	0.00	375.00
02/08/2024	CLM - 0770998	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (5)	0.00	2,525.00
02/13/2024	CLM - 0771530	PRICE POSTEL & PARMA	Legal services, MONTH	0.00	6,515.00

Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/21/2024	WC - 0015071		CANCEL WARRANT	0.00	-105.00
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	IT support, March 2024	0.00	5,100.00
02/22/2024	CLM - 0772877	COTTAGE CLINICAL NETWORK LLC	Personnel influenza vaccinations (6), TB test (1)	0.00	120.00
02/22/2024	DJE - 0175795		Carport project: security deposit ref County P&D	0.00	-1,000.00
02/27/2024	CLM - 0773562	SANSUM CLINIC OCCUPATIONAL MEDICINE	New hire physical (1)	0.00	1,423.00
02/27/2024	CLM - 0773574	DEPARTMENT OF JUSTICE ACCOUNTING SERVICES	LiveScan fingerprint screening (2)	0.00	98.00
02/28/2024	CLM - 0773763	NORMAN KATZ PSY D	Pre-employment screening, 4 new hires	0.00	1,980.00
02/28/2024	CLM - 0773785	LIEBERT CASSIDY WHITMORE	Labor attorney fees, January 2024	0.00	3,629.00
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. Projects, January 2024	0.00	2,747.50
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, December 2023	0.00	35.00
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, January 2024	0.00	87.50
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, 1/2-1/30/24	0.00	3,202.50
02/29/2024	MIC - 0192239	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 fire project, January 2024	0.00	192.50
Total Professional & Special Service				0.00	28,625.00

Line Item Account 7507 -- ADP Payroll Fees

02/02/2024	EFC - 0038248	ADP INC	ADP Payroll service, January 2024	0.00	780.62
02/21/2024	EFC - 0038386	ADP INC	W-2's, 12/29/23	0.00	485.05
Total ADP Payroll Fees				0.00	1,265.67

Line Item Account 7510 -- Contractual Services

02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	14.70
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	42.00
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00

Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/22/2024	CLM - 0772587	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
02/22/2024	CLM - 0772642	AMERAVANT	Website hosting fee, February 2024	0.00	89.00
02/28/2024	CLM - 0773787	CDCE INC	Cradlepoint Netcloud accounts (19), annual fee	0.00	3,172.05
Total Contractual Services				0.00	4,983.25
Line Item Account 7540 -- Rents/Leases-Equipment					
02/21/2024	CLM - 0772367	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, February 2024	0.00	179.44
02/27/2024	CLM - 0773777	COASTAL COPY	Quarterly maintenance for copier, 2/29/24-5/30/24	0.00	757.80
Total Rents/Leases-Equipment				0.00	937.24
Line Item Account 7650 -- Special Departmental Expense					
02/01/2024	CLM - 0770249	SANTA BARBARA BUCKET BRIGADE	MFD Reimb: 1/9 ceremony light cost-share	0.00	700.00
Total Special Departmental Expense				0.00	700.00
Line Item Account 7730 -- Transportation and Travel					
02/01/2024	CLM - 0770308	EAN SERVICES LLC	Rental car: Moran, trip to drop off E691 at shop	0.00	42.07
02/29/2024	AUT - SUTAXJE		SUTAX JE - February 2024	0.00	25.50
Total Transportation and Travel				0.00	67.57
Line Item Account 7731 -- Gasoline-Oil-Fuel					
02/01/2024	CLM - 0770230	FUEL SMART	Gasoline charges, January 2024	0.00	546.65
02/01/2024	CLM - 0770307	McCormix Corporation	Diesel fuel, 1/25/24	0.00	2,386.61
02/05/2024	TRC - 0061432	DUSTIN BARTHEL	D. Barthel Reimb: fuel	0.00	99.00
02/14/2024	CLM - 0771982	McCormix Corporation	Diesel fuel, 2/8/24	0.00	1,999.63
Total Gasoline-Oil-Fuel				0.00	5,031.89
Line Item Account 7732 -- Training					
02/05/2024	TRC - 0061430	SCOTT CHAPMAN	S. Chapman Reimb: ESRI Conference	0.00	370.10
02/05/2024	TRC - 0061431	BENJAMIN HAUSER	B. Hauser Reimb: ESRI Conference	0.00	286.36
02/05/2024	TRC - 0061432	DUSTIN BARTHEL	D. Barthel Reimb: Nozzle forward	0.00	146.00
02/05/2024	TRC - 0061433	JARED GAMM	J. Gamm Reimb: CPR/AED Instructor Certification	0.00	779.25

Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/08/2024	MIC - 0191457	HELPING HAND HEALTH EDUCATION LLC	ACLS/PALS instructor cert, J. Gamm	0.00	200.00
02/08/2024	MIC - 0191457	HELPING HAND HEALTH EDUCATION LLC	ACLS/PALS recertification cards (6)	0.00	224.00
02/08/2024	MIC - 0191457	HELPING HAND HEALTH EDUCATION LLC	BLS recertification card, A. Hudley	0.00	11.00
02/27/2024	CLM - 0773505	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: 9 employees	0.00	333.00
Total Training				0.00	2,349.71
Line Item Account 7760 -- Utilities					
02/08/2024	MIC - 0191468	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	307.86
02/08/2024	MIC - 0191468	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	330.88
02/13/2024	MIC - 0191644	THE GAS COMPANY	Gas service, Sta. 91 - 02/01/24	0.00	208.92
02/13/2024	MIC - 0191644	THE GAS COMPANY	Gas service, Sta. 92 - 02/02/24	0.00	216.22
02/20/2024	CLM - 0772376	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	3,217.35
Total Utilities				0.00	4,281.23
Line Item Account 8300 -- Equipment					
02/08/2024	CLM - 0771030	FUNCTIONAL FITNESS PRODUCTS	Stairmaster Gauntlet exercise machine	0.00	7,887.38
02/20/2024	CLM - 0772203	PLANNING AND DEVELOPMENT	Comm: Microwv simulcast Sheprd Mesa planning	0.00	1,015.20
02/29/2024	CLM - 0774043	5 BAR ENGINEERING LLC	Comm: Microwv simulcast consultant, Nov 23-Feb 24	0.00	11,130.00
Total Equipment				0.00	20,032.58
Total Montecito Fire Protection Dist				0.00	1,407,136.33

Cost Transactions

From 2/1/2024 to 2/29/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7460 -- Professional & Special Service					
02/13/2024	CLM - 0771530	PRICE POSTEL & PARMA	Joint FS: Disbursement, January 2024	0.00	2,500.00
02/13/2024	CLM - 0771530	PRICE POSTEL & PARMA	Joint FS: Legal services, January 2024	0.00	624.00
Total Professional & Special Service				0.00	3,124.00
Line Item Account 8200 -- Structures&Struct Improvements					
02/13/2024	CLM - 0771560	INSIGHT ENVIRONMENTAL INC	Mold testing/inspection for 1257 East Valley Rd	0.00	820.00
02/29/2024	CLM - 0774033	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, January 2024	0.00	822.50
Total Structures&Struct Improvements				0.00	1,642.50
Total Montecito Fire Land & Building				0.00	4,766.50

Financial Trend

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	10,446,247.52	11,434,499.98	12,078,638.83
3011 -- Property Tax-Unitary	90,514.56	110,289.17	117,965.21
3015 -- PT PY Corr/Escapes Secured	-1,527.25	49,524.15	35,450.19
3020 -- Property Tax-Current Unsecd	641,675.04	709,628.16	804,240.81
3023 -- PT PY Corr/Escapes Unsecured	15,832.82	7,695.88	23,990.85
3040 -- Property Tax-Prior Secured	-5,524.04	4,082.95	-3,760.76
3050 -- Property Tax-Prior Unsecured	9,848.26	13,090.19	24,454.72
3054 -- Supplemental Pty Tax-Current	223,948.27	266,683.93	231,566.04
3056 -- Supplemental Pty Tax-Prior	-7,952.41	7,702.48	4,532.49
Taxes	11,413,062.77	12,603,196.89	13,317,078.38
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	196.05	561.23	1,650.96
Fines, Forfeitures, and Penalties	196.05	561.23	1,650.96
Use of Money and Property			
3380 -- Interest Income	7,577.98	29,356.68	114,001.05 15
3381 -- Unrealized Gain/Loss Invstmnts	-46,637.37	0.00	0.00
3409 -- Other Rental of Bldgs and Land	11,200.00	11,200.00	0.00 7
Use of Money and Property	-27,859.39	40,556.68	114,001.05
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	-9,527.15	131,147.25	129,932.19
4220 -- Homeowners Property Tax Relief	38,434.61	38,670.00	37,903.03
4310 -- State Grant	14,112.20	21,899.31	-0.36
Intergovernmental Revenue-State	43,019.66	191,716.56	167,834.86

Financial Trend

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	1,992,988.33	1,206,894.52	779,878.72
Intergovernmental Revenue-Federal	1,992,988.33	1,206,894.52	779,878.72
Charges for Services			
5105 -- Reimb for District Services	78,388.52	109,505.27	83,729.26 14
Charges for Services	78,388.52	109,505.27	83,729.26
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	31,186.32	13,017.71	3,238.30
5780 -- Insurance Proceeds & Recovery	0.00	0.00	135,263.14
5894 -- Other-Payment for Damages	0.00	0.00	94,797.21
5895 -- Other-Donations	12,000.00	5,000.00	90,896.26
5909 -- Other Miscellaneous Revenue	1,418.32	1,295.54	24,585.79
Miscellaneous Revenue	44,604.64	19,313.25	348,780.70
Revenues	13,544,400.58	14,171,744.40	14,812,953.93
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	7,111,493.39	7,833,303.89	5,991,726.07
6300 -- Overtime	9,705.53	7,851.57	1,227,222.43
6301 -- Overtime - Reimbursable	1,007,793.83	620,220.48	747,042.00
6310 -- Overtime - Constant Staffing	152,476.13	206,817.62	0.00
6400 -- Retirement Contribution	1,767,623.20	1,976,390.06	1,049,924.02
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	122,623.55	126,712.21	123,204.39
6600 -- Health Insurance Contrib	1,443,267.93	1,512,976.28	1,614,993.55
6700 -- Unemployment Ins Contribution	5,548.78	5,809.04	5,385.68
6900 -- Workers Compensation	621,943.59	698,333.90	545,943.92

Financial Trend

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
Salaries and Employee Benefits	12,242,475.93	12,988,415.05	11,305,442.06
Services and Supplies			
7030 -- Clothing and Personal	55,402.39	20,660.83	32,817.73
7050 -- Communications	62,335.52	71,439.24	90,630.36
7060 -- Food	2,193.38	774.55	7,979.76
7070 -- Household Supplies	20,633.81	20,124.64	22,451.11
7090 -- Insurance	80,890.00	97,377.00	108,929.00
7120 -- Equipment Maintenance	12,660.50	33,370.71	71,597.71
7200 -- Structure & Ground Maintenance	39,643.34	40,119.97	208,724.29
7205 -- Fire Defense Zone	138,742.62	204,647.61	184,657.62
7322 -- Consulting & Mgmt Fees	840.00	840.00	0.00
7324 -- Audit and Accounting Fees	3,456.75	4,723.25	19,765.24
7348 -- Instruments & Equip. < \$5000	5,113.08	7,911.73	58,917.82 16
7363 -- Equipment Maintenance	96,028.35	80,125.70	82,415.85
7400 -- Medical, Dental and Lab	25,337.98	25,102.39	77,247.66
7430 -- Memberships	9,895.00	11,171.00	13,000.00
7450 -- Office Expense	4,602.24	8,227.87	17,195.25
7456 -- IT Hardware Purchase < \$5K	15,284.17	3,958.72	8,329.22
7460 -- Professional & Special Service	267,989.58	196,280.66	303,629.32
7507 -- ADP Payroll Fees	4,905.90	6,793.81	7,156.14
7510 -- Contractual Services	83,471.24	108,398.69	133,059.73
7530 -- Publications & Legal Notices	490.20	5,721.69	1,130.00
7540 -- Rents/Leases-Equipment	2,674.75	3,494.28	3,348.13
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	7,244.82	7,425.00	7,603.47
7630 -- Small Tools & Instruments	4,042.88	8,078.62	1,732.38
7650 -- Special Departmental Expense	20,368.90	37,315.47	22,273.83

Financial Trend

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
7671 -- Special Projects	0.00	10,321.45	9,457.82
7730 -- Transportation and Travel	49,407.91	40,179.15	35,015.90
7731 -- Gasoline-Oil-Fuel	48,471.84	53,773.50	44,369.89
7732 -- Training	22,398.46	27,763.60	37,403.16
7760 -- Utilities	42,998.39	51,658.52	52,493.36
Services and Supplies	1,127,524.00	1,187,779.65	1,663,331.75
Other Charges			
7830 -- Interest Expense	92,789.30	124,355.52	104,518.00
Other Charges	92,789.30	124,355.52	104,518.00
Capital Assets			
8200 -- Structures&Struct Improvements	11,936.56	4,650.00	12,180.00
8300 -- Equipment	1,310.44	33,910.85	432,576.74
Capital Assets	13,247.00	38,560.85	444,756.74
Expenditures	13,476,036.23	14,339,111.07	13,518,048.55
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	1,152,892.80	1,133,571.96	1,153,409.47
Other Financing Uses	1,152,892.80	1,133,571.96	1,153,409.47
Other Financing Sources & Uses	-1,152,892.80	-1,133,571.96	-1,153,409.47
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	2,483.86	0.00	0.00
Decrease to Restricted	2,483.86	0.00	0.00

Financial Trend

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2022 Year-To-Date Actual	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00
Increase to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	2,483.86	0.00	0.00
Montecito Fire Protection Dist	-1,082,044.59	-1,300,938.63	141,495.91
Net Financial Impact	-1,082,044.59	-1,300,938.63	141,495.91

Expenditure Trend

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2023 Month-To-Date Actual	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual	1/31/2024 Month-To-Date Actual	2/29/2024 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	1,145,930.10	561,404.85	759,083.49	1,125,934.21	497,683.61	717,267.82
6300 -- Overtime	677,803.99	129,050.68	198,446.90	-499,225.24	60,024.31	233,225.36
6301 -- Overtime - Reimbursable	0.00	0.00	-2,958.00	750,000.00	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	-20,231.00	20,231.00	0.00	0.00
6400 -- Retirement Contribution	231,968.39	75,984.69	154,060.23	355,034.22	0.00	77,002.99
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	27,122.28	15,372.68	13,755.72	14,139.10	14,176.50	14,640.32
6600 -- Health Insurance Contrib	195,266.98	201,759.02	375,975.94	18,702.97	215,075.50	212,900.26
6700 -- Unemployment Ins Contribution	55.76	22.96	42.64	39.36	5,176.66	35.18
6900 -- Workers Compensation	39,681.92	0.00	0.00	0.00	0.00	0.00
Total Salaries and Employee Benefits	2,317,829.42	983,594.88	1,478,175.92	1,784,855.62	792,136.58	1,255,071.93
Services and Supplies						
7030 -- Clothing and Personal	1,181.67	500.70	571.46	568.39	1,240.30	2,131.82
7050 -- Communications	12,913.45	5,726.92	16,758.00	5,892.05	10,223.09	8,517.88
7060 -- Food	93.66	0.00	7,208.87	505.37	978.48	0.00
7070 -- Household Supplies	2,864.60	1,895.04	4,345.25	2,242.09	4,049.57	2,309.69
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	3,341.93	1,122.96	7,959.67	-2,696.78	12,721.95	44,109.55
7200 -- Structure & Ground Maintenance	132,437.51	21,498.82	24,526.08	3,676.00	14,159.70	2,015.66
7205 -- Fire Defense Zone	33,959.45	24,028.32	16,709.75	10,041.32	42,966.67	9,869.56
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	19,765.24	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	459.92	27,621.87	20,013.35	8,181.86	2,640.82
7363 -- Equipment Maintenance	16,408.85	3,860.06	19,183.14	4,776.65	13,333.84	7,958.58
7400 -- Medical, Dental and Lab	57,068.41	4,410.93	2,420.26	1,374.48	3,497.63	2,790.29
7430 -- Memberships	0.00	10,125.00	1,135.00	420.00	1,320.00	0.00

Expenditure Trend

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2023 Month-To-Date Actual	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual	1/31/2024 Month-To-Date Actual	2/29/2024 Month-To-Date Actual
7450 -- Office Expense	582.42	10,173.72	1,777.80	428.59	1,596.58	1,446.41
7456 -- IT Hardware Purchase < \$5K	0.00	3,085.69	1,253.33	98.05	0.00	0.00
7460 -- Professional & Special Service	30,012.50	44,530.00	45,064.25	18,792.56	38,435.13	28,625.00
7507 -- ADP Payroll Fees	824.84	837.24	557.87	1,146.01	850.98	1,265.67
7510 -- Contractual Services	12,311.20	1,811.20	23,844.83	4,312.82	9,120.45	4,983.25
7530 -- Publications & Legal Notices	0.00	170.00	0.00	0.00	750.00	0.00
7540 -- Rents/Leases-Equipment	179.44	229.49	776.09	179.44	179.44	937.24
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	2,525.76	0.00	0.00	2,551.95	0.00
7630 -- Small Tools & Instruments	134.67	0.00	83.60	1,281.27	232.84	0.00
7650 -- Special Departmental Expense	41,230.26	36,384.30	-59,084.66	124.28	1,223.19	700.00
7671 -- Special Projects	0.00	0.00	4,240.82	1,636.78	3,580.22	0.00
7730 -- Transportation and Travel	5,695.02	8,283.18	8,903.00	3,124.59	5,234.32	67.57
7731 -- Gasoline-Oil-Fuel	4,575.22	4,420.43	10,593.08	9,132.09	7,700.97	5,031.89
7732 -- Training	0.00	8,853.01	3,889.81	3,923.57	7,141.62	2,349.71
7760 -- Utilities	5,493.84	5,543.29	4,153.71	17,825.19	4,440.46	4,281.23
Total Services and Supplies	361,308.94	200,475.98	194,258.12	108,818.16	195,711.24	132,031.82
Other Charges						
7830 -- Interest Expense	0.00	0.00	0.00	0.00	52,259.00	0.00
Total Other Charges	0.00	0.00	0.00	0.00	52,259.00	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	2,655.00	3,000.00	1,950.00	0.00	600.00	0.00
8300 -- Equipment	53,785.58	3,500.00	285,477.84	161.43	0.00	20,032.58
Total Capital Assets	56,440.58	6,500.00	287,427.84	161.43	600.00	20,032.58
Total Expenditures	2,735,578.94	1,190,570.86	1,959,861.88	1,893,835.21	1,040,706.82	1,407,136.33

Expenditure Trend

As of: 2/29/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2023 Month-To-Date Actual	10/31/2023 Month-To-Date Actual	11/30/2023 Month-To-Date Actual	12/31/2023 Month-To-Date Actual	1/31/2024 Month-To-Date Actual	2/29/2024 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	1,153,409.47	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	1,153,409.47	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	1,153,409.47	0.00
Total Montecito Fire Protection Dist	2,735,578.94	1,190,570.86	1,959,861.88	1,893,835.21	2,194,116.29	1,407,136.33
Total Report	2,735,578.94	1,190,570.86	1,959,861.88	1,893,835.21	2,194,116.29	1,407,136.33

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

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Due	Date Received	Amount Received
Bonny, CA-RRU-109851	07/29-08/01/23	U-20230041-MTO	09/06/23	CalOES	30,362.07	10/26/23	30,362.07
Chilcoat, OR-UPF-000345	08/30-09/11/23	F-20230262-MTO	11/13/23	USFS	32,253.61	12/29/23	32,253.61
CY23 Fire Support, CA-LPF-000003	07/16-07/19/23	2023-19	11/28/23	USFS	7,972.56	12/21/23	7,972.56
CY23 Fire Support, CA-LPF-000003	08/28-08/31/23	2023-20	11/28/23	USFS	6,050.90	12/21/23	6,050.90
CY23 Fire Support, CA-LPF-000003	10/11-10/14/23	2023-21	11/28/23	USFS	11,532.67	12/21/23	11,532.67
CY23 Fire Support, CA-LPF-000003	11/13-11/17/23	2023-22	11/30/23	USFS	8,279.64	12/21/23	8,279.64
Happy Camp Complex, CA-KNF-007022	08/19-09/10/23	F-20230792-MTO	11/08/23	USFS	80,134.40	12/19/23	80,134.40
OES Preposition, CA-OES-240030-XSB	02/03-02/06/24			USFS			
OES Preposition, CA-OES-240057-XSB	02/18-02/19/24			CalOES			
ONCC Support, CA-ONCC-000004	08/15-08/16/23	F-20234045-MTO	10/06/23	USFS	2,943.72	11/06/23	2,943.72
OSCC Support, CA-OSCC-000001	06/30-07/07/23	F-20230013-MTO	09/26/23	USFS	143,503.21	10/26/23	143,503.21
Plant, CA-SBC-011307	08/19-08/21/23	U-20230312-MTO	10/18/23	CalOES	24,206.29	12/11/23	24,206.29
Rabbit, CA-RRU-102458	07/14-07/19/23	U-20230114-MTO	09/03/23	CalOES	74,907.05	10/23/23	74,907.06
Smith River Complex, CA-SRF-000968	08/15-09/01/23	F-20230298-MTO	12/19/23	USFS	329,491.56	03/11/24	329,491.56
Smith River Complex, CA-SRF-000968 (SD)	08/15-09/01/23	F-20230332-MTO	11/17/23	USFS	67,233.66	01/05/23	67,233.66
Smith River Complex, CA-SRF-000968	08/22-09/08/23	F-20230645-MTO	11/17/23	USFS	200,117.06	12/19/23	200,117.06
Smith River Complex, CA-SRF-000968	09/24-10/11/23	F-20231001-MTO	01/22/24	USFS	58,274.95		
South Fork Complex, CA-SHF-001004	08/21-09/05/23	F-20230551-MTO	12/04/23	USFS	49,101.52	01/02/24	49,101.52
SRF Lightning Complex, CA-SRF-000986	08/18-09/02/23	F-20230235-MTO	11/17/23	USFS	41,158.38	01/08/24	41,158.38
Quarry, CA-STF-001921	10/11-10/23/23	F-20230750-MTO	11/14/23	USFS	56,239.73	01/17/24	56,239.72
Quartz Ridge, CO-SJF-000678	08/09-08/20/23	F-2023748-MTO	11/06/23	USFS	51,541.72	01/17/24	51,541.72
York, CA-MNP-010701	07/31-08/07/23	I-20230026-MTO	10/05/23	USFS	21,815.95	11/28/23	21,815.95
					\$ 1,297,120.65		\$ 1,238,845.70

Account Reconciliation	Budgeted Revenue	Year-to-date Total Revenue	Revenue over/(under)
Acct 3750 - Cal-OES Revenue	1,000,000	129,475	(870,525)
Acct 4476 - USFS Revenue	1,000,000	1,167,645	167,645
Total Revenue	2,000,000	1,297,121	(702,879)

Agenda

Item #3

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

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
February 2023	12,789,505.05	-	(279,592.49)	4,801.30	12,505,111.26	-2.22%	0.30%
March 2023	12,505,111.26	-	208,529.38	4,749.25	12,708,891.39	1.63%	3.68%
April 2023	12,708,891.39	-	86,589.11	4,796.25	12,790,684.25	0.64%	0.01%
May 2023	12,790,684.25	-	(98,108.90)	4,818.76	12,687,756.59	-0.80%	1.46%
June 2023	12,687,756.59	-	230,331.56	4,665.77	12,913,422.38	1.78%	1.61%
July 2023	12,913,422.38	-	177,347.65	4,846.00	13,085,924.03	1.34%	2.31%
August 2023	13,085,924.03	-	(156,043.48)	4,884.90	12,924,995.65	-1.23%	1.87%
September 2023	12,924,995.65	-	(378,296.98)	4,852.62	12,541,846.05	-2.96%	-2.88%
October 2023	12,541,846.05	-	(255,073.53)	4,762.43	12,282,010.09	-2.07%	-6.14%
November 2023	12,282,010.09	-	713,996.43	4,694.89	12,991,311.63	5.78%	0.51%
December 2023	12,991,311.63	-	575,483.14	4,869.48	13,561,925.29	4.39%	8.13%
January 2024	13,561,925.29	-	(1,968.15)	5,017.39	13,554,939.75	-0.05%	10.36%
Total		-	823,193.74	57,759.04			

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

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

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

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

Funded status = 79.4%

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
February 2023	6,089,339.73	-	(133,135.11)	2,285.97	5,953,918.65	-2.22%	0.29%
March 2023	5,953,918.65	-	99,274.99	2,261.24	6,050,932.40	1.63%	3.68%
April 2023	6,050,932.40	-	41,229.06	2,283.56	6,089,877.90	0.64%	0.01%
May 2023	6,089,877.90	-	(46,709.10)	2,294.32	6,040,874.48	-0.80%	1.46%
June 2023	6,040,874.48	-	109,672.56	2,221.45	6,148,325.59	1.78%	1.61%
July 2023	6,148,325.59	-	84,439.33	2,307.28	6,230,457.64	1.34%	2.31%
August 2023	6,230,457.64	-	(74,299.75)	2,325.80	6,153,832.09	-1.23%	1.87%
September 2023	6,153,832.09	-	(180,206.91)	2,310.42	5,971,314.76	-2.97%	-2.88%
October 2023	5,971,314.76	-	(121,272.78)	2,266.94	5,847,775.04	-2.07%	-6.14%
November 2023	5,847,775.04	-	339,647.61	2,234.82	6,185,187.83	5.77%	0.51%
December 2023	6,185,187.83	-	273,741.68	2,317.85	6,456,611.66	4.39%	8.13%
January 2024	6,456,611.66	-	(929.12)	2,388.73	6,453,293.81	-0.05%	10.35%
Total		-	391,452.46	27,498.38			

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

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

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

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

*Funded status = 85.0%

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

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

**Account Report for the Period
12/1/2023 to 12/31/2023**

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

Account Summary

Source	Balance as of 12/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 12/31/2023
OPEB	\$12,991,311.63	\$0.00	\$575,483.14	\$4,869.48	\$0.00	\$0.00	\$13,561,925.29
PENSION	\$6,185,187.83	\$0.00	\$273,741.68	\$2,317.85	\$0.00	\$0.00	\$6,456,611.66
Totals	\$19,176,499.46	\$0.00	\$849,224.82	\$7,187.33	\$0.00	\$0.00	\$20,018,536.95

Investment Selection

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

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	4.43%	8.23%	11.11%	0.33%	5.78%	4.98%	1/19/2010
PENSION	4.43%	8.25%	11.14%	0.34%	4.99%	-	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
1/1/2024 to 1/31/2024**

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

Account Summary

Source	Balance as of 1/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 1/31/2024
OPEB	\$13,561,925.29	\$0.00	-\$1,968.15	\$5,017.39	\$0.00	\$0.00	\$13,554,939.75
PENSION	\$6,456,611.66	\$0.00	-\$929.12	\$2,388.73	\$0.00	\$0.00	\$6,453,293.81
Totals	\$20,018,536.95	\$0.00	-\$2,897.27	\$7,406.12	\$0.00	\$0.00	\$20,008,233.56

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	-0.01%	10.47%	6.44%	0.42%	4.62%	5.08%	1/19/2010
PENSION	-0.01%	10.49%	6.46%	0.43%	4.22%	-	6/29/2017

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



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

Agenda

Item #4



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: David Neels, Fire Chief 
Prepared by: Araceli Nahas, Accountant 
Date: March 18, 2024
Topic: Proposed Budget Amendment for Fiscal Year 2023-24

Summary

The proposed budget amendment is presented to the Board in order to reflect anticipated changes of revenues and expenditures to the General Fund in fiscal year 2023-24. The proposed amendment would increase revenues by \$654,000, increase expenditures by \$490,500, and increase the unassigned fund balance by the net amount of \$490,500. There are no proposed changes to the Fund 3652 or 3653 budgets.

Discussion

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

	ADOPTED BUDGET	PROPOSED ADJUSTMENT	AMENDED BUDGET
Property taxes	23,413,000	-0-	23,413,000
Other revenue	<u>2,647,000</u>	<u>654,000</u>	<u>3,301,000</u>
Total Revenue	26,060,000	654,000	26,714,000
Salaries and benefits	19,920,500	377,500	20,298,000
Services and supplies	2,545,000	113,000	2,658,000
Other charges	52,260	52,260	104,520
Capital assets	1,312,000	-0-	1,312,000
Transfers/LT debt payments	<u>2,455,700</u>	<u>-52,260</u>	<u>2,403,440</u>
Total Expenses	<u>26,285,460</u>	<u>490,500</u>	<u>26,775,960</u>
Use/(add) of carryover funds¹	<u>225,460</u>	<u>-163,500</u>	<u>61,960</u>
Net financial impact	-0-	-0-	-0-
Est. fund balance on 6/30/24	11,320,000	3,013,000	4,098,000

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.

A detailed explanation of the proposed changes 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 2024-02 as presented.
- b. Recommend that the Board amend, modify or reject the above option.

Attachments

1. Proposed Budget Amendment Detail
2. Resolution 2024-02, Amending the Final Budget for FY 2023-24
3. Proposed Amended Budget Financials for Funds

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

**Budget Amendment Detail
March 22, 2024**

REVENUES

Line Item	Description	Budget Action	\$ Change
1 4610	Federal Aid for Disaster	Establish budgeted revenues of \$488,000 due to unanticipated revenue from FEMA Disaster Recovery projects for COVID (\$125,000) and the winter storms of 2023 (\$363,000).	488,000
2 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.	10,000
3 5894	Other - Payment for Damages	Establish budgeted revenues of \$95,000 due to unanticipated revenue from SCE for escrow trailing funds from the Thomas Fire/1-9 Debris Flow settlement claim.	95,000
4 5895	Other - Donations	Establish budgeted revenues of \$61,000 due to unanticipated revenue from community member donations.	61,000
Total Revenue Increase			\$ 654,000

EXPENDITURES

Line Item	Description	Budget Action	\$ Change
5 6100	Regular Salaries	Increase appropriations by \$305,500 for salary increases as provided in the District's two MOUs effective January 1, 2024.	305,500
6 6300 & 6310	Overtime & Overtime - Constant Staffing	Reclassify appropriations of \$1,500,000 from line item 6310 to 6300. This will reduce overtime tracking to two line items (6300 and 6301). The net effect is \$0.	-
7 6400	Retirement Contributions	Increase appropriations by \$72,000 for CalPERS pension contributions due to reportable earnings changes as provided in the District's two MOUs effective January 1, 2024.	72,000
8 7120	Equipment Maintenance (Operations)	Increase appropriations by \$50,000 for storm preparedness expenses (sand, sand bags, and other supplies) incurred this winter.	50,000
9 7200	Structure and Grounds Maintenance	Increase appropriations by \$30,000 for replacement of partial roof and windows at the 1257 East Valley Road property.	30,000
10 7348	Instruments & Equipment	Increase appropriations by \$33,000 for replacement equipment for apparatus standardization.	33,000
11 7830 & 7910	Interest expense (POB) & Long Term Debt Principal Repayment (POB)	Reclassify appropriations of \$52,260 from line item 7910 to 7830 to properly account for scheduled Pension Obligation Bond payments this fiscal year. The net effect is \$0.	-
Total Expenditures Increase			\$ 490,500

Net Financial Impact Change \$ 163,500

RESOLUTION NO. 2024-02

**RESOLUTION OF THE GOVERNING BOARD
OF THE MONTECITO FIRE PROTECTION DISTRICT
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2023-24**

WHEREAS, a final budget for the District for Fiscal Year 2023-24 was adopted by the Board on September 25, 2023; and

WHEREAS, the District has received unanticipated revenues for disaster recovery grants, a donation, and other revenues in the current fiscal year; and

WHEREAS, the following account needs to be adjusted to accommodate expenditures and changes to the fund balance:

<u>Fund 3650 – General Fund</u>	
Regular Salaries (6100)	\$ 305,500
Overtime (6300)	1,500,000
Overtime – Constant Staffing (6310)	(1,500,000)
Retirement Contributions (6400)	72,000
Equipment Maintenance (7120)	50,000
Structure and Grounds Maintenance (7200)	30,000
Instruments and Equipment (7348)	33,000
Interest Expense (7830)	52,260
Long Term Debt Principal Repmt (7910)	<u>(52,260)</u>
	\$ 490,500

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 2023-24:

<u>Fund 3650 – General</u>	
Salaries & Employee Benefits	\$ 20,298,000
Services & Supplies	2,658,000
Other Charges	104,520
Capital Assets	1,312,000
Other Financing Uses	<u>2,403,440</u>
	\$ 26,775,960

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District this 22nd day of March, 2024 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 2023-24

FUND 3650 - GENERAL FUND

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Property Taxes			
3010 Property Tax - Secured	\$ 21,883,000	-	\$ 21,883,000
3011 Property Tax - Unitary	209,000	-	209,000
3020 Property Tax - Unsecured	704,000	-	704,000
3050 Property Tax - Prior Unsecured	15,000	-	15,000
3054 Supplemental Property Tax - Current	602,000	-	602,000
Total Taxes Revenue	23,413,000	-	23,413,000
Use of Money and Property			
3380 Interest Income	145,000	-	145,000
3409 Rental Property Income	60,000	-	60,000
Total Use of Money and Property	205,000	-	205,000
Intergovernmental Revenue - State			
3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	-	1,000,000
4220 Homeowners Property Tax Relief	77,000	-	77,000
Total Intergovernmental Revenue - State	1,077,000	-	1,077,000
Intergovernmental Revenue - Federal			
4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	-	1,000,000
4610 Federal Aid for Disaster	-	488,000	488,000 1
Total Intergovernmental Revenue - Federal	1,000,000	488,000	1,488,000
Charges for Services			
5105 Reimbursement for District Services	228,000	-	228,000
Total Charges for Services	228,000	-	228,000
Miscellaneous Revenue			
5768 Safety Member Reimbursement	-	10,000	10,000 2
5780 Insurance Proceeds (Sta. 92 Claim)	125,000	-	125,000
5894 Other - Payment for Damages	-	95,000	95,000 3
5895 Other - Donations	-	61,000	61,000 4
5909 Other - Miscellaneous Revenue	12,000	-	12,000
Total Miscellaneous Revenue	137,000	166,000	303,000
TOTAL REVENUES	\$ 26,060,000	\$ 654,000	\$ 26,714,000

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2023-24

FUND 3650 - GENERAL FUND

		<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>	
EXPENDITURES					
Salaries & Employee Benefits					
6100	Regular Salaries	\$ 10,252,500	\$ 305,500	10,558,000	5
6300	Overtime	150,000	1,500,000	1,650,000	6
6301	Overtime - Fire Reimbursable	2,000,000	-	2,000,000	
6310	Overtime - Constant Staffing	1,500,000	(1,500,000)	-	6
6400	Retirement Contributions	2,008,000	72,000	2,080,000	7
6450	Supp Retirement Contribution (UAL)	750,000	-	750,000	
6550	FICA/Medicare	192,500	-	192,500	
6600	Insurance Contributions	2,462,000	-	2,462,000	
6700	Unemployment Insurance	5,500	-	5,500	
6900	Workers Compensation Insurance	600,000	-	600,000	
Total Salaries & Employee Benefits		19,920,500	377,500	20,298,000	
Services & Supplies					
7030	Clothing and PPE	56,000	-	56,000	
7050	Communications	115,000	-	115,000	
7060	Food	4,500	-	4,500	
7070	Household Supplies	36,000	-	36,000	
7090	Insurance: Liability/Auto/Prop.	110,000	-	110,000	
7120	Equipment Maintenance (Operations)	50,000	50,000	100,000	8
7200	Structure and Grounds Maintenance	259,500	30,000	289,500	9
7205	Fire Defense Zone (Hazard Mitigation)	300,000	-	300,000	
7322	Consulting and Management Fees	2,500	-	2,500	
7324	Audit and Accounting Fees	40,000	-	40,000	
7348	Instruments & Equipment	96,000	33,000	129,000	10
7363	Equipment Maintenance (Vehicles)	140,000	-	140,000	
7400	Medical & First Aid Supplies	114,000	-	114,000	
7430	Memberships	16,000	-	16,000	
7450	Office Expense	30,000	-	30,000	
7456	IT Hardware < \$5,000	10,000	-	10,000	
7460	Professional and Special Services	360,000	-	360,000	
7507	ADP Payroll Fees	10,000	-	10,000	
7510	Contractual Services	149,000	-	149,000	
7530	Publications & Legal Notices	6,000	-	6,000	
7540	Rents & Leases - Equipment	5,500	-	5,500	
7546	Administrative Tax Expense	220,000	-	220,000	
7580	Rents & Leases - Structure (Gibraltar)	12,500	-	12,500	
7630	Small Tools & Instruments	11,000	-	11,000	
7650	Special District Expense	40,000	-	40,000	
7671	Special Projects	17,500	-	17,500	
7730	Transportation and Travel	65,000	-	65,000	
7731	Gasoline/Oil/Fuel	90,000	-	90,000	

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2023-24

FUND 3650 - GENERAL FUND

	Adopted Budget	Proposed Adjustment	Amended Budget
7732 Training	109,000	-	109,000
7760 Utilities	70,000	-	70,000
Total Services & Supplies	2,545,000	113,000	2,658,000

Other Charges

7830 Interest Expense (POB)	52,260	52,260	104,520	11
Total Other Charges	52,260	52,260	104,520	

Capital Assets

8200 Structures & Improvements	590,000	-	590,000
8300 Equipment	722,000	-	722,000
Total Capital Assets	1,312,000	-	1,312,000

TOTAL EXPENDITURES	23,829,760	542,760	24,372,520
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Other Financing Uses

Financing Uses

7901 Tfr To Capital Reserves Fund (3652)	250,000	-	250,000	
7901 Tfr To Land & Building Fund (3653)	1,000,000	-	1,000,000	
7910 Long Term Debt Principal Repayment (POB)	1,205,700	(52,260)	1,153,440	11
Total Other Financing Uses	2,455,700	(52,260)	2,403,440	

TOTAL OTHER FINANCING SOURCES & USES	(2,455,700)	52,260	(2,403,440)
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Changes to Fund Balances

Decrease to Residual Fund Balance

9601 Residual Fund Balance	225,460	-	225,460
Decrease to Residual Fund Balance	225,460	-	225,460

Increase to Residual Fund Balance

9601 Residual Fund Balance	-	163,500	163,500
Increase to Residual Fund Balance	-	163,500	163,500

TOTAL CHANGES TO FUND BALANCES	(225,460)	163,500	(61,960)
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Net Financial Impact	\$ -	\$ -	\$ -
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Fund 3650 Fund Balance Detail

Reserves: Catastrophic	\$ 3,295,000	\$ -	\$ 3,295,000
Reserves: Economic Uncertainties	5,270,000	-	5,270,000
Fund Balance - Unrestricted Residual (at end of FY)	2,591,689	163,500	2,755,189
Projected Fund Balance at Year End	\$ 11,156,689	\$ 163,500	\$ 11,320,189

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2023-24

FUND 3652 - CAPITAL RESERVES FUND

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Use of Money and Property			
3380 Interest Income	30,000	-	30,000
Total Use of Money and Property	30,000	-	30,000
Other Financing Sources			
5910 Transfer from General Fund (3650)	250,000	-	250,000
Total Other Financing Sources	250,000	-	250,000
TOTAL REVENUES	\$ 280,000	-	\$ 280,000

EXPENDITURES

Capital Assets

8300 Equipment			
Type 1 Engine (Engine 92) - carryover	852,240	-	852,240
Squad 91	230,000	-	230,000
Vehicle (Prevention 95)	88,000	-	88,000
Total Capital Assets	1,170,240	-	1,170,240
TOTAL EXPENDITURES	1,170,240	-	1,170,240

Changes to Fund Balances

Decrease to Assigned

9901 Purpose of Fund	890,240	-	890,240
Decrease to Assigned	890,240	-	890,240
TOTAL CHANGES TO FUND BALANCES	890,240	-	890,240
Net Financial Impact	\$ -	\$ -	\$ -

Fund 3652 Fund Balance Detail

Fund Balance - Nonspendable	\$ -	\$ -	\$ -
Fund Balance - Assigned	3,012,671	-	3,012,671
Projected Fund Balance at Year End	\$ 3,012,671	\$ -	\$ 3,012,671

**Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2023-24**

FUND 3653 - LAND & BUILDING FUND

	<u>Adopted Budget</u>	<u>Proposed Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Use of Money and Property			
3380 Interest Income	30,000	-	30,000
Total Use of Money and Property	30,000	-	30,000
Miscellaneous Revenue			
5780 Insurance Proceeds (rental properties)	750,000	-	750,000
Total Miscellaneous	750,000	-	750,000
Other Financing Sources			
5910 Transfer from General Fund (3650)	1,000,000	-	1,000,000
Total Other Financing Sources	1,000,000	-	1,000,000
TOTAL REVENUES	1,780,000	-	1,780,000
EXPENDITURES			
Services and Supplies			
7460 Professional Services	500,000	-	500,000
Total Services and Supplies	500,000	-	500,000
Capital Assets			
8200 Structures and Improvements			
Rental property rebuild	250,000	-	250,000
Solar/generator project infrastructure	279,500	-	279,500
Total Capital Assets	529,500	-	529,500
TOTAL EXPENDITURES	1,029,500	-	1,029,500
Changes to Fund Balances			
Increase to Unassigned			
9940 Unassigned Fund Balance	750,500	-	750,500
Increases to Unassigned	750,500	-	750,500
TOTAL CHANGES TO FUND BALANCES	(750,500)	-	(750,500)
Net Financial Impact	\$ -	\$ -	\$ -
Fund 3653 Fund Balance Detail			
Fund Balance - Assigned	\$ 3,347,681	\$ -	\$ 3,347,681
Less: Fund Balance - Assigned for FY	750,500	-	750,500
Projected Fund Balance at Year End	\$ 4,098,181	\$ -	\$ 4,098,181

