

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

March 17, 2022 at 2:00 p.m.

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

The Finance Committee meeting will be held in person and via teleconference connection in accordance with the requirements set out in Government Code section 54953 (e) and pursuant to the findings and authority set out in Montecito Fire Protection District Resolution No. 2022-05.

Members of the public will be able to observe the Finance Committee meeting and provide public comments via Zoom: <https://us06web.zoom.us/j/85158068748>, or by calling 1-669-900-6833, meeting ID: 851 5806 8748. 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.

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of January and February 2022 financial statements.
3. Review PARS Post-Employment Benefits Trust statements for December 2021 and January 2022.
4. Fire Chief's Report.
5. Requests for items to be included in the next Finance Committee Meeting.
6. Adjournment. The next meeting is scheduled for Monday, May 16, 2022 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is March 14, 2022.



Kevin Taylor, Fire Chief

Agenda

Item #2

Variance Report
Finance Committee - March 17, 2022

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	0130	Funds held with the rental property management company.
3 Balance Sheet	1210	The accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
4 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances totaling \$7,685,000.
5 Balance Sheet	2200	Fund Balance - Residual has a negative balance due to expected cash flow shortages. Reserves are used to cover the shortages until property tax revenues are received in April.
5 Financial Status	Taxes	Property tax revenue is in line with past years - we expect to collect about 55% of total budgeted revenue by December month-end.
6 Financial Status	3750 & 4476	The State- and Federal-Emergency Assistance line items include all fire assignment revenue. As of March 1, we collected all \$3.3 million from last FY and 45% of the \$3.6 million due for this FY. The Mutual Aid Billing report details the cumulative \$3.6 million in revenue expected this fiscal year.
7 Financial Status	5768	This line item is used to capture funds received from our worker's compensation administrator. Instead of issuing checks to the injured employee, the insurance company issues the checks to MFD and the employee's pay is processed through payroll. An adjustment to the line item is included in the proposed budget amendment.
8 Financial Status	7348	This line item has a budgeted amount of \$260,000 for mobile radios. The radios have arrived and will be paid out in March, accounting for most of the funds for this line item.
9 Financial Status	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.
10 Financial Status	7460	Budgeted projects remaining for the fiscal year include the Vegetation Management Programmatic EIR and the final phase of the evacuation study.
11 Financial Status	7546	Property Tax Administration fees paid to the County of SB, which will be collected in April/May.
12 Financial Status	7671	Budgeted projects include annual Fire Prevention mailings sent out in the spring.

Variance Report
Finance Committee - March 17, 2022

	Report	Line Item	Variance Explanation
13	Financial Status	8200	Budgeted projects include: renovations to the loft offices (Station 91) and gate, parking upgrades and flooring (Station 92). All projects are in the planning phase.
14	Financial Status	8300	Budgeted equipment includes: Two cardiac monitors that are on order and expected to arrive by the end of April.
15	Revenue Transactions	3010 - 3057	Property tax revenue transactions are all input by the County Auditor-Controller's office.
16	Financial Trend	6100	The salaries line item will decrease year-to-date when overtime expenses are reclassified to the various OT line items.
17	Financial Trend	6400	The retirement expense line item is lower this year because the District's UAL payments were significantly reduced with the issuance of the POB. Last year, UAL payments totaled \$1.5m compared to \$650k this year.

Balance Sheet

As of: 2/28/2022
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2021	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2022
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	8,315,182.75	25,205,291.07	26,091,418.51	7,429,055.31
0115 -- Treasury FMV Adjustment	2,483.87	0.00	46,637.37	-44,153.50 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	6,450.68	8,262.14	0.00	14,712.82 2
0230 -- Accounts Receivable	243,560.00	0.00	243,560.00	0.00
0240 -- Interest Receivable	10,950.23	7,577.98	18,528.21	0.00
Total Assets	8,579,127.53	25,221,131.19	26,400,144.09	7,400,114.63
Total Assets & Other Debits	8,579,127.53	25,221,131.19	26,400,144.09	7,400,114.63
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	282,304.11	282,304.11	0.00
1015 -- EFT Payable	28,070.56	5,458,062.33	5,432,884.31	2,892.54 3
1020 -- Salaries & Benefits Payable	45,835.00	45,835.00	0.00	0.00
1210 -- Accounts Payable	144,005.53	5,716,608.03	5,697,670.60	125,068.10 3
1240 -- Accrued Expenses	5,034.00	5,034.00	0.00	0.00
1400 -- Deposits	0.00	0.00	500.00	500.00
1730 -- Unidentified Deposits	0.00	2,588,067.15	2,588,067.15	0.00
Total Liabilities	222,945.09	14,095,910.62	14,001,426.17	128,460.64
Equity				
2120 -- Fund Balance-Restricted	2,483.86	2,483.86	0.00	0.00
2130 -- Fund Balance-Committed	7,040,500.00	0.00	645,000.00	7,685,500.00 4
2200 -- Fund Balance-Residual	1,313,198.58	52,794,993.70	51,067,949.11	-413,846.01 5
Total Equity	8,356,182.44	52,797,477.56	51,712,949.11	7,271,653.99
Total Liabilities, Equity & Other Credits	8,579,127.53	66,893,388.18	65,714,375.28	7,400,114.63

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2021	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2022
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,045,102.09	7,359.59	870,083.19	2,182,378.49
0115 -- Treasury FMV Adjustment	909.62	0.00	11,427.99	-10,518.37
0240 -- Interest Receivable	2,430.99	4,928.60	7,359.59	0.00
Total Assets	3,048,442.70	12,288.19	888,870.77	2,171,860.12
Total Assets & Other Debits	3,048,442.70	12,288.19	888,870.77	2,171,860.12
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	852,239.81	852,239.81	0.00
1015 -- EFT Payable	0.00	17,843.38	17,843.38	0.00
1210 -- Accounts Payable	0.00	870,083.19	870,083.19	0.00
Total Liabilities	0.00	1,740,166.38	1,740,166.38	0.00
Equity				
2120 -- Fund Balance-Restricted	909.62	909.62	0.00	0.00
2140 -- Fund Balance-Assigned	3,047,533.08	0.00	0.00	3,047,533.08
2200 -- Fund Balance-Residual	0.00	1,919,421.18	1,043,748.22	-875,672.96
Total Equity	3,048,442.70	1,920,330.80	1,043,748.22	2,171,860.12
Total Liabilities, Equity & Other Credits	3,048,442.70	3,660,497.18	2,783,914.60	2,171,860.12

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2021	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2022
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,441,030.55	191,795.83	46,894.95	3,585,931.43
0115 -- Treasury FMV Adjustment	1,027.89	0.00	18,389.48	-17,361.59
0240 -- Interest Receivable	4,914.76	6,113.94	11,028.70	0.00
Total Assets	3,446,973.20	197,909.77	76,313.13	3,568,569.84
Total Assets & Other Debits	3,446,973.20	197,909.77	76,313.13	3,568,569.84
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	31,334.20	31,334.20	0.00
1015 -- EFT Payable	0.00	5,046.00	5,046.00	0.00
1210 -- Accounts Payable	1,375.00	36,215.20	34,840.20	0.00
1730 -- Unidentified Deposits	0.00	101,981.32	101,981.32	0.00
Total Liabilities	1,375.00	174,576.72	173,201.72	0.00
Equity				
2120 -- Fund Balance-Restricted	1,027.89	1,027.89	0.00	0.00
2140 -- Fund Balance-Assigned	3,444,570.31	0.00	0.00	3,444,570.31
2200 -- Fund Balance-Residual	0.00	1,594,272.43	1,718,271.96	123,999.53
Total Equity	3,445,598.20	1,595,300.32	1,718,271.96	3,568,569.84
Total Liabilities, Equity & Other Credits	3,446,973.20	1,769,877.04	1,891,473.68	3,568,569.84

Financial Status

As of: 2/28/2022 (66% 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	6/30/2022 Fiscal Year Adjusted Budget	2/28/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	18,517,000.00	10,446,247.52	-8,070,752.48	56.41 %
3011 -- Property Tax-Unitary	175,500.00	90,514.56	-84,985.44	51.58 %
3015 -- PT PY Corr/Escapes Secured	0.00	-1,527.25	-1,527.25	--
3020 -- Property Tax-Current Unsecd	611,000.00	641,675.04	30,675.04	105.02 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	15,832.82	15,832.82	--
3040 -- Property Tax-Prior Secured	0.00	-5,524.04	-5,524.04	--
3050 -- Property Tax-Prior Unsecured	13,500.00	9,848.26	-3,651.74	72.95 %
3054 -- Supplemental Pty Tax-Current	346,000.00	223,948.27	-122,051.73	64.72 %
3056 -- Supplemental Pty Tax-Prior	0.00	-7,952.41	-7,952.41	--
Taxes	19,663,000.00	11,413,062.77	-8,249,937.23	58.04 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	196.05	196.05	--
Fines, Forfeitures, and Penalties	0.00	196.05	196.05	--
Use of Money and Property				
3380 -- Interest Income	25,000.00	7,577.98	-17,422.02	30.31 %
3381 -- Unrealized Gain/Loss Invstmnts	-2,484.00	-46,637.37	-44,153.37	1,877.51 %
3409 -- Other Rental of Bldgs and Land	20,000.00	11,200.00	-8,800.00	56.00 %
Use of Money and Property	42,516.00	-27,859.39	-70,375.39	-65.53 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	1,550,000.00	-9,527.15	-1,559,527.15	-0.61 %
4220 -- Homeowners Property Tax Relief	79,500.00	38,434.61	-41,065.39	48.35 %
4310 -- State Grant	150,000.00	14,112.20	-135,887.80	9.41 %
Intergovernmental Revenue-State	1,779,500.00	43,019.66	-1,736,480.34	2.42 %

Financial Status

As of: 2/28/2022 (66% 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	6/30/2022 Fiscal Year Adjusted Budget	2/28/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget	
Intergovernmental Revenue-Federal					
4476 -- Federal Emergency Assistance	2,050,000.00	1,992,988.33	-57,011.67	97.22 %	6
Intergovernmental Revenue-Federal	2,050,000.00	1,992,988.33	-57,011.67	97.22 %	
Charges for Services					
5105 -- Reimb for District Services	215,000.00	78,388.52	-136,611.48	36.46 %	
Charges for Services	215,000.00	78,388.52	-136,611.48	36.46 %	
Miscellaneous Revenue					
5768 -- Safety Member Reimbursement	60,000.00	31,186.32	-28,813.68	51.98 %	7
5895 -- Other-Donations	0.00	12,000.00	12,000.00	--	
5909 -- Other Miscellaneous Revenue	9,500.00	1,418.32	-8,081.68	14.93 %	
Miscellaneous Revenue	69,500.00	44,604.64	-24,895.36	64.18 %	
Revenues	23,819,516.00	13,544,400.58	-10,275,115.42	56.86 %	
Expenditures					
Salaries and Employee Benefits					
6100 -- Regular Salaries	9,729,000.00	7,111,493.39	2,617,506.61	73.10 %	
6300 -- Overtime	193,000.00	9,705.53	183,294.47	5.03 %	
6301 -- Overtime - Reimbursable	3,000,000.00	1,007,793.83	1,992,206.17	33.59 %	
6310 -- Overtime - Constant Staffing	997,000.00	152,476.13	844,523.87	15.29 %	
6400 -- Retirement Contribution	2,418,000.00	1,767,623.20	650,376.80	73.10 %	
6550 -- FICA/Medicare	172,000.00	122,623.55	49,376.45	71.29 %	
6600 -- Health Insurance Contrib	2,226,000.00	1,443,267.93	782,732.07	64.84 %	
6700 -- Unemployment Ins Contribution	6,000.00	5,548.78	451.22	92.48 %	
6900 -- Workers Compensation	620,000.00	621,943.59	-1,943.59	100.31 %	
Salaries and Employee Benefits	19,361,000.00	12,242,475.93	7,118,524.07	63.23 %	

Financial Status

As of: 2/28/2022 (66% 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	6/30/2022 Fiscal Year Adjusted Budget	2/28/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Services and Supplies				
7030 -- Clothing and Personal	70,500.00	55,402.39	15,097.61	78.58 %
7050 -- Communications	115,000.00	62,335.52	52,664.48	54.20 %
7060 -- Food	2,500.00	2,193.38	306.62	87.74 %
7070 -- Household Supplies	33,000.00	20,633.81	12,366.19	62.53 %
7090 -- Insurance	81,000.00	80,890.00	110.00	99.86 %
7120 -- Equipment Maintenance	58,000.00	12,660.50	45,339.50	21.83 %
7200 -- Structure & Ground Maintenance	38,500.00	39,643.34	-1,143.34	102.97 %
7205 -- Fire Defense Zone	435,000.00	138,742.62	296,257.38	31.89 %
7322 -- Consulting & Mgmt Fees	2,000.00	840.00	1,160.00	42.00 %
7324 -- Audit and Accounting Fees	30,000.00	3,456.75	26,543.25	11.52 %
7348 -- Instruments & Equip. < \$5000	291,900.00	5,113.08	286,786.92	1.75 % 8
7363 -- Equipment Maintenance	80,000.00	96,028.35	-16,028.35	120.04 % 9
7400 -- Medical, Dental and Lab	43,000.00	25,337.98	17,662.02	58.93 %
7430 -- Memberships	14,000.00	9,895.00	4,105.00	70.68 %
7450 -- Office Expense	20,000.00	4,602.24	15,397.76	23.01 %
7456 -- IT Hardware Purchase < \$5K	17,500.00	15,284.17	2,215.83	87.34 %
7460 -- Professional & Special Service	565,000.00	267,989.58	297,010.42	47.43 % 10
7507 -- ADP Payroll Fees	8,500.00	4,905.90	3,594.10	57.72 %
7510 -- Contractual Services	132,100.00	83,471.24	48,628.76	63.19 %
7530 -- Publications & Legal Notices	6,000.00	490.20	5,509.80	8.17 %
7540 -- Rents/Leases-Equipment	4,000.00	2,674.75	1,325.25	66.87 %
7546 -- Administrative Expense	200,000.00	0.00	200,000.00	0.00 % 11
7580 -- Rents/Leases-Structure	9,500.00	7,244.82	2,255.18	76.26 %
7630 -- Small Tools & Instruments	14,000.00	4,042.88	9,957.12	28.88 %
7650 -- Special Departmental Expense	20,500.00	20,368.90	131.10	99.36 %
7671 -- Special Projects	17,500.00	0.00	17,500.00	0.00 % 12
7730 -- Transportation and Travel	60,000.00	49,407.91	10,592.09	82.35 %

Financial Status

As of: 2/28/2022 (66% 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	6/30/2022 Fiscal Year Adjusted Budget	2/28/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
7731 -- Gasoline-Oil-Fuel	60,000.00	48,471.84	11,528.16	80.79 %
7732 -- Training	80,000.00	22,398.46	57,601.54	28.00 %
7760 -- Utilities	60,000.00	42,998.39	17,001.61	71.66 %
Services and Supplies	2,569,000.00	1,127,524.00	1,441,476.00	43.89 %
Other Charges				
7830 -- Interest Expense	92,800.00	92,789.30	10.70	99.99 %
Other Charges	92,800.00	92,789.30	10.70	99.99 %
Capital Assets				
8200 -- Structures&Struct Improvements	170,000.00	11,936.56	158,063.44	7.02 % 13
8300 -- Equipment	60,000.00	1,310.44	58,689.56	2.18 % 14
Capital Assets	230,000.00	13,247.00	216,753.00	5.76 %
Expenditures	22,252,800.00	13,476,036.23	8,776,763.77	60.56 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	450,000.00	0.00	450,000.00	0.00 %
7910 -- Long Term Debt Princ Repayment	1,157,300.00	1,152,892.80	4,407.20	99.62 %
Other Financing Uses	1,607,300.00	1,152,892.80	454,407.20	71.73 %
Other Financing Sources & Uses	-1,607,300.00	-1,152,892.80	454,407.20	71.73 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	2,484.00	2,483.86	-0.14	99.99 %
Decrease to Restricted	2,484.00	2,483.86	-0.14	99.99 %
Decrease to Residual Fund Balance				
9601 -- Residual Fund Balance-Inc/Dec	571,100.00	0.00	-571,100.00	0.00 %

Financial Status

As of: 2/28/2022 (66% 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	6/30/2022 Fiscal Year Adjusted Budget	2/28/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Decrease to Residual Fund Balance	571,100.00	0.00	-571,100.00	0.00 %
Increase to Residual Fund Balance				
9601 -- Residual Fund Balance-Inc/Dec	533,000.00	0.00	533,000.00	0.00 %
Increase to Residual Fund Balance	533,000.00	0.00	533,000.00	0.00 %
Changes to Fund Balances	40,584.00	2,483.86	-38,100.14	6.12 %
Montecito Fire Protection Dist	0.00	-1,082,044.59	-1,082,044.59	--

Financial Status

As of: 2/28/2022 (66% 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	6/30/2022 Fiscal Year Adjusted Budget	2/28/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	15,000.00	4,928.60	-10,071.40	32.86 %
3381 -- Unrealized Gain/Loss Invstmnts	-910.00	-11,427.99	-10,517.99	1,255.82 %
Use of Money and Property	14,090.00	-6,499.39	-20,589.39	-46.13 %
Revenues	14,090.00	-6,499.39	-20,589.39	-46.13 %
Expenditures				
Capital Assets				
8300 -- Equipment	1,037,000.00	870,083.19	166,916.81	83.90 %
Capital Assets	1,037,000.00	870,083.19	166,916.81	83.90 %
Expenditures	1,037,000.00	870,083.19	166,916.81	83.90 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	450,000.00	0.00	-450,000.00	0.00 %
Other Financing Sources	450,000.00	0.00	-450,000.00	0.00 %
Other Financing Sources & Uses	450,000.00	0.00	-450,000.00	0.00 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	910.00	909.62	-0.38	99.96 %
Decrease to Restricted	910.00	909.62	-0.38	99.96 %
Decrease to Assigned				
9901 -- Purpose of Fund	572,000.00	0.00	-572,000.00	0.00 %
Decrease to Assigned	572,000.00	0.00	-572,000.00	0.00 %
Changes to Fund Balances	572,910.00	909.62	-572,000.38	0.16 %

Financial Status

As of: 2/28/2022 (66% 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	6/30/2022 Fiscal Year Adjusted Budget	2/28/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Montecito Fire Cap Outlay Res	0.00	-875,672.96	-875,672.96	--

Financial Status

As of: 2/28/2022 (66% 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	6/30/2022 Fiscal Year Adjusted Budget	2/28/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	15,000.00	6,113.94	-8,886.06	40.76 %
3381 -- Unrealized Gain/Loss Invstmnts	-1,028.00	-18,389.48	-17,361.48	1,788.86 %
Use of Money and Property	13,972.00	-12,275.54	-26,247.54	-87.86 %
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	102,000.00	101,981.32	-18.68	99.98 %
Miscellaneous Revenue	102,000.00	101,981.32	-18.68	99.98 %
Revenues	115,972.00	89,705.78	-26,266.22	77.35 %
Expenditures				
Services and Supplies				
7200 -- Structure & Ground Maintenance	0.00	6,000.00	-6,000.00	--
7460 -- Professional & Special Service	500,000.00	4,291.00	495,709.00	0.86 %
Services and Supplies	500,000.00	10,291.00	489,709.00	2.06 %
Capital Assets				
8200 -- Structures&Struct Improvements	1,029,500.00	35,063.95	994,436.05	3.41 %
Capital Assets	1,029,500.00	35,063.95	994,436.05	3.41 %
Expenditures	1,529,500.00	45,354.95	1,484,145.05	2.97 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	0.00	78,620.81	78,620.81	--
Other Financing Sources	0.00	78,620.81	78,620.81	--
Other Financing Sources & Uses	0.00	78,620.81	78,620.81	--

Financial Status

As of: 2/28/2022 (66% 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	6/30/2022 Fiscal Year Adjusted Budget	2/28/2022 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	1,028.00	1,027.89	-0.11	99.99 %
Decrease to Restricted	1,028.00	1,027.89	-0.11	99.99 %
Decrease to Assigned				
9901 -- Purpose of Fund	1,412,500.00	0.00	-1,412,500.00	0.00 %
Decrease to Assigned	1,412,500.00	0.00	-1,412,500.00	0.00 %
Changes to Fund Balances	1,413,528.00	1,027.89	-1,412,500.11	0.07 %
Montecito Fire Land & Building	0.00	123,999.53	123,999.53	--
Net Financial Impact	0.00	-1,833,718.02	-1,833,718.02	--

Revenue Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT03623	1/29/2022	894	10/01/21-12/31/21 CY Sec Annual 1% Tax (3010)	10,472,994.96
AUT - PT03623	1/29/2022	894	10/01/21-12/31/21 CY Sec Pipeline 1% Tax (3010)	524.81
AUT - PT03626	1/29/2022	894	RVS Est Sec 1% Apportion 7-1-21 to 12-13-21 (3010)	-10,256,831.04
Total Property Tax-Current Secured				216,688.73
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03623	1/29/2022	894	10/01/21-12/31/21 CY Sec Unitary RR 1% Tax (3011)	2,333.46
AUT - PT03623	1/29/2022	894	10/01/21-12/31/21 CY Sec Unitary 1% Tax (3011)	88,180.71
Total Property Tax-Unitary				90,514.17
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03623	1/29/2022	894	10/01/21-12/31/21 CY Sec Escape 1% Tax (3015)	864.82
AUT - PT03624	1/29/2022	894	10/01/21-12/31/21 CY Sec Annual 1% Tax (3015)	-14,338.24
AUT - PT03624	1/29/2022	894	10/01/21-12/31/21 CY Sec Escape 1% Tax (3015)	-2,181.39
Total PT PY Corr/Escapes Secured				-15,654.81
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03625	1/29/2022	894	10/01/21-12/31/21 CY Unsec Annual 1% Tax (3020)	6,565.00
Total Property Tax-Current Unsecd				6,565.00
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03625	1/29/2022	894	10/01/21-12/31/21 CY Unsec Escape 1% Tax (3023)	8,632.54
Total PT PY Corr/Escapes Unsecured				8,632.54
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03621	1/29/2022	894	10/01/21-12/31/21 PY Sec 1% Tax (3040)	-3,450.35
Total Property Tax-Prior Secured				-3,450.35
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03625	1/29/2022	894	10/01/21-12/31/21 PY Unsec 1% Tax (3050)	3,407.43
Total Property Tax-Prior Unsecured				3,407.43

15 ↓

Revenue Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03622	1/29/2022	894	10/01/21-12/31/21 CY Neg Sup 1% Tax (3054)	-24,562.51
AUT - PT03622	1/29/2022	894	10/01/21-12/31/21 CY Suppl 1% Tax (3054)	154,142.46
Total Supplemental Pty Tax-Current				129,579.95
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03621	1/29/2022	894	10/01/21-12/31/21 PY Sup Sec 1% Tax (3056)	-285.79
AUT - PT03622	1/29/2022	894	10/01/21-12/31/21 PY Neg Sup Unsec 1% Tax (3056)	96.62
AUT - PT03622	1/29/2022	894	10/01/21-12/31/21 PY Sup Unsec 1% Tax (3056)	2,951.90
Total Supplemental Pty Tax-Prior				2,762.73
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03627	1/29/2022	894	Unsec 506 IntPEN 10-1-2021 to 12-31-2021 (3057)	114.56
Total PT-506 Int, 480 CIOS/CIC Pen				114.56
Line Item Account 3409 -- Other Rental of Bldgs and Land				
JE - 0230913	2/1/2022	894	Rental income, April-May	9,800.00
Total Other Rental of Bldgs and Land				9,800.00
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0149065	1/3/2022	894	Granite Pass Complex, 7/15-8/1/21	155,151.76
DJE - 0149068	1/3/2022	894	River Complex, 9/25-10/7/21	38,830.02
DJE - 0149245	1/3/2022	894	Granite Pass Complex, 7/15-8/1/21 (reversal)	-155,151.76
DJE - 0149247	1/3/2022	894	River Complex, 9/25-10/7/21 (reversal)	-38,830.02
DJE - 0149713	1/24/2022	894	River Complex, 8/14-9/18/21	273,294.54
DJE - 0150055	1/26/2022	894	River Complex, 9/8-10/9/21	576,380.83
DJE - 0150513	2/8/2022	894	Caldor Fire, 9/14-9/30/21	244,653.97
DJE - 0150513	2/8/2022	894	Alisal Fire, 10/11-10/16/21	165,845.44
DJE - 0151037	2/14/2022	894	French Fire, 8/19-9/3/21	36,609.28
Total Federal Emergency Assistance				1,296,784.06
Total Montecito Fire Protection Dist				1,745,744.01

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
01/01/2022	MIC - 0160090	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 12/31/21	0.00	38,060.66
01/04/2022	EFC - 0032063	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 1/3/22	0.00	61.62
01/04/2022	EFC - 0032064	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 1/3/22	0.00	0.94
01/04/2022	EFC - 0032065	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 1/3/22	0.00	98.00
01/05/2022	CLM - 0665285	AFLAC	Employee paid insurance, December 2021	0.00	1,037.86
01/05/2022	EFC - 0032066	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 1/4/22	0.00	92.81
01/05/2022	EFC - 0032068	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 12/31/21	0.00	28,976.00
01/06/2022	EFC - 0032354	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/5/22	0.00	1,496.83
01/06/2022	EFC - 0032355	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/7/22	0.00	9.35
01/07/2022	EFC - 0032356	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/7/22	0.00	551.86
01/11/2022	EFC - 0032357	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/10/22	0.00	680.04
01/11/2022	EFC - 0032358	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/10/22	0.00	802.40
01/14/2022	CLM - 0667493	MONTECITO FIREMENS ASSOC	Employee association dues, 1/14/22	0.00	4,300.00
01/14/2022	CLM - 0667493	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 1/14/22	0.00	1,416.00
01/14/2022	EFC - 0032220	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 1/14/22	0.00	286,113.27
01/14/2022	EFC - 0032220	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 1/14/22	0.00	90,650.48
01/15/2022	MIC - 0160841	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 1/14/21	0.00	48,276.23
01/18/2022	EFC - 0032359	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/14/22	0.00	4.30
01/18/2022	EFC - 0032361	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/18/22	0.00	147.60
01/19/2022	EFC - 0032360	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/18/22	0.00	42.00
01/20/2022	EFC - 0032219	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 1/14/22	0.00	30,503.50
01/20/2022	EFC - 0032362	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/19/22	0.00	2,792.74
01/21/2022	EFC - 0032363	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/20/22	0.00	5,529.00
01/24/2022	EFC - 0032364	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/21/22	0.00	108.00
01/25/2022	EFC - 0032365	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/24/22	0.00	15.07
01/25/2022	EFC - 0032366	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/24/22	0.00	28.18

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/27/2022	EFC - 0032367	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/26/22	0.00	70.00
02/01/2022	EFC - 0032407	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 2/1/22	0.00	255,546.47
02/01/2022	EFC - 0032407	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 2/1/22	0.00	75,009.96
02/01/2022	EFC - 0032505	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 2/1/22 (corr)	0.00	272,001.12
02/01/2022	EFC - 0032505	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 2/1/22 (corr)	0.00	79,108.24
02/01/2022	EFC - 0032506	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/31/22	0.00	47.48
02/01/2022	EFC - 0032507	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 1/31/22	0.00	16.82
02/01/2022	EFC - 0032549	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 2/1/22 (rev)	0.00	-255,546.47
02/01/2022	EFC - 0032549	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 2/1/22 (rev)	0.00	-75,009.96
02/01/2022	MIC - 0161631	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 1/31/22	0.00	46,966.63
02/08/2022	EFC - 0032508	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/8/22	0.00	23.38
02/08/2022	EFC - 0032509	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/7/22	0.00	10.00
02/10/2022	EFC - 0032408	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 2/1/22	0.00	29,191.00
02/10/2022	EFC - 0032510	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/9/22	0.00	635.00
02/14/2022	EFC - 0032511	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/11/22	0.00	65.00
02/15/2022	EFC - 0032512	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/14/22	0.00	5.66
02/15/2022	EFC - 0032513	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/14/22	0.00	44.99
02/16/2022	CLM - 0672743	MONTECITO FIREMENS ASSOC	Employee association dues, 2/16/22	0.00	4,300.00
02/16/2022	CLM - 0672743	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 2/16/22	0.00	1,416.00
02/16/2022	EFC - 0032489	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 2/16/22	0.00	265,431.43
02/16/2022	EFC - 0032489	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 2/16/22	0.00	81,185.67
02/16/2022	MIC - 0162316	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 2/16/22	0.00	48,316.84
02/17/2022	EFC - 0032514	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/16/22	0.00	131.71

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/18/2022	EFC - 0032550	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/17/22	0.00	38.82
02/23/2022	EFC - 0032552	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/22/22	0.00	200.00
02/23/2022	EFC - 0032553	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/22/22	0.00	75.00
02/24/2022	EFC - 0032518	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 2/16/22	0.00	28,841.00
02/24/2022	EFC - 0032554	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/23/22	0.00	15.00
02/25/2022	CLM - 0671457	AFLAC	Employee paid insurance, January 2022	0.00	1,362.56
02/25/2022	EFC - 0032555	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/24/22	0.00	166.04
02/28/2022	EFC - 0032556	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 2/25/22	0.00	290.00
Total Regular Salaries				0.00	1,401,750.13
Line Item Account 6400 -- Retirement Contribution					
01/01/2022	MIC - 0160090	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 12/31/21	0.00	58,350.23
01/15/2022	MIC - 0160841	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 1/14/21	0.00	70,988.97
02/01/2022	MIC - 0161631	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 1/31/22	0.00	69,007.54
02/16/2022	MIC - 0162316	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 2/16/22	0.00	71,035.26
Total Retirement Contribution				0.00	269,382.00
Line Item Account 6550 -- FICA/Medicare					
01/14/2022	EFC - 0032220	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 1/14/22	0.00	6,645.71
02/01/2022	EFC - 0032407	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 2/1/22	0.00	5,775.66
02/01/2022	EFC - 0032505	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 2/1/22 (corr)	0.00	6,351.94
02/01/2022	EFC - 0032549	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 2/1/22 (rev)	0.00	-5,775.66
02/16/2022	EFC - 0032489	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 2/16/22	0.00	6,187.24
Total FICA/Medicare				0.00	19,184.89

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6600 -- Health Insurance Contrib					
01/01/2022	CLM - 0664245	LINCOLN NATIONAL LIFE INS	Life Insurance, January 2022	0.00	707.05
01/03/2022	CLM - 0663508	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, January 2022	0.00	92,290.91
01/03/2022	CLM - 0663508	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, January 2022	0.00	76,142.39
01/03/2022	CLM - 0663508	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, January 2022	0.00	230.73
01/03/2022	CLM - 0663508	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Jan 2022	0.00	190.36
01/03/2022	CLM - 0664856	DELTA DENTAL	Dental insurance - active, January 2022	0.00	7,879.80
01/03/2022	CLM - 0664856	DELTA DENTAL	Dental insurance - retirees, January 2022	0.00	6,489.35
01/03/2022	MIC - 0159974	Vision Service Plan-CA	Vision insurance - active, January 2022	0.00	1,561.44
01/03/2022	MIC - 0159974	Vision Service Plan-CA	Vision insurance - retirees, January 2022	0.00	1,821.68
02/01/2022	CLM - 0667362	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, February 2022	0.00	92,290.91
02/01/2022	CLM - 0667362	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, February 2022	0.00	69,676.03
02/01/2022	CLM - 0667362	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, February 2022	0.00	230.73
02/01/2022	CLM - 0667362	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Feb. 2022	0.00	174.19
02/01/2022	CLM - 0667825	LINCOLN NATIONAL LIFE INS	Life Insurance, February 2022	0.00	707.05
02/01/2022	MIC - 0160892	Vision Service Plan-CA	Vision insurance - active, February 2022	0.00	1,561.44
02/01/2022	MIC - 0160892	Vision Service Plan-CA	Vision insurance - retirees, February 2022	0.00	1,821.68
02/02/2022	CLM - 0669109	DELTA DENTAL	Dental insurance - active, February 2022	0.00	7,879.80
02/02/2022	CLM - 0669109	DELTA DENTAL	Dental insurance - retirees, February 2022	0.00	6,489.35
Total Health Insurance Contrib				0.00	368,144.89
Line Item Account 6700 -- Unemployment Ins Contribution					
01/14/2022	EFC - 0032220	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 1/14/22	0.00	5,317.52
02/01/2022	EFC - 0032407	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 2/1/22	0.00	103.10

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/01/2022	EFC - 0032505	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 2/1/22 (corr)	0.00	110.00
02/01/2022	EFC - 0032549	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 2/1/22 (rev)	0.00	-103.10
Total Unemployment Ins Contribution				0.00	5,427.52
Line Item Account 7030 -- Clothing and Personal					
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	PPE: Ballistic vests (7)	0.00	5,152.14
02/02/2022	CLM - 0669116	AROSHA INC	PPE: Embroidery for jackets (4)	0.00	213.00
02/11/2022	CLM - 0669965	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE: Wildland pants (2)	0.00	493.50
02/25/2022	CLM - 0671449	ALLSTAR FIRE EQUIPMENT INC	PPE for new hires	0.00	4,642.11
Total Clothing and Personal				0.00	10,500.75
Line Item Account 7050 -- Communications					
01/03/2022	CLM - 0664733	IMPULSE INTERNET SERVICES	Phone services, 1/25-2/24/22	0.00	1,653.44
01/05/2022	MIC - 0160091	FRONTIER	209/097-2953.0	0.00	668.35
01/05/2022	MIC - 0160091	FRONTIER	209/111-1529.0	0.00	140.47
01/05/2022	MIC - 0160091	FRONTIER	805-565-9618	0.00	69.11
01/05/2022	MIC - 0160091	FRONTIER	805-969-0318	0.00	72.91
01/05/2022	MIC - 0160091	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.25
01/05/2022	MIC - 0160091	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.25
01/05/2022	MIC - 0160091	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.25
01/05/2022	MIC - 0160091	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.25
01/05/2022	MIC - 0160091	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	115.71
01/05/2022	MIC - 0160091	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.25
01/10/2022	CLM - 0665769	SATCOM GLOBAL INC	Satellite phone charges	0.00	160.57
01/10/2022	MIC - 0160263	TOWERSTREAM CORPORATION	Redundant internet Station 1: February 2022	0.00	88.25
01/10/2022	MIC - 0160263	TOWERSTREAM CORPORATION	Redundant internet Station 2: February 2022	0.00	88.25
01/18/2022	MIC - 0160385	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: January 2022	0.00	1,779.97
01/18/2022	MIC - 0160385	COX COMMUNICATIONS - BUSINESS	Internet Station 2: January 2022	0.00	450.00

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Communication project permits	0.00	460.00
01/25/2022	CLM - 0668157	VERIZON WIRELESS	Wireless service, 12/14/21-1/13/22	0.00	2,118.94
01/28/2022	CLM - 0668142	IMPULSE INTERNET SERVICES	Phone services, 2/25-3/24/22	0.00	1,675.09
02/01/2022	MIC - 0161201	TOWERSTREAM CORPORATION	Redundant internet Station 1: March 2022	0.00	88.25
02/01/2022	MIC - 0161201	TOWERSTREAM CORPORATION	Redundant internet Station 2: March 2022	0.00	88.25
02/01/2022	MIC - 0161244	FRONTIER	209/097-2953.0	0.00	668.35
02/01/2022	MIC - 0161244	FRONTIER	209/111-1529.0	0.00	140.47
02/01/2022	MIC - 0161244	FRONTIER	805-565-9618	0.00	68.33
02/01/2022	MIC - 0161244	FRONTIER	805-969-0318	0.00	72.13
02/01/2022	MIC - 0161244	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.25
02/01/2022	MIC - 0161244	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.25
02/01/2022	MIC - 0161244	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.25
02/01/2022	MIC - 0161244	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.25
02/01/2022	MIC - 0161244	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	115.71
02/01/2022	MIC - 0161244	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.25
02/04/2022	CLM - 0669360	SATCOM GLOBAL INC	Satellite phone charges	0.00	160.57
02/11/2022	CLM - 0670239	COX COMMUNICATIONS - BUSINESS	Internet Station 2: February 2022	0.00	450.00
02/16/2022	CLM - 0670991	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: February 2022	0.00	1,779.97
Total Communications				0.00	13,635.59

Line Item Account 7060 -- Food

01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Shift meals during structure training (5)	0.00	804.34
Total Food				0.00	804.34

Line Item Account 7070 -- Household Supplies

01/07/2022	MIC - 0160151	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	327.30
01/07/2022	MIC - 0160151	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	264.14
01/12/2022	MIC - 0160405	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	535.99
01/12/2022	MIC - 0160405	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	241.38

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/18/2022	MIC - 0160559	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	296.18
01/18/2022	MIC - 0160559	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	280.79
01/19/2022	MIC - 0160586	Montecito Village Hardware	Command strips	0.00	15.06
01/19/2022	MIC - 0160586	Montecito Village Hardware	Pipe plug, lock	0.00	35.54
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Household supplies: cleaning, paper and kitchen	0.00	1,893.22
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Oven replacement, Station 92	0.00	2,720.05
02/01/2022	JE - 0230913		Pest control service for rental prop, July-Jan	0.00	225.00
02/01/2022	JE - 0230913		Trash/recycling for rental prop, July-Jan	0.00	368.70
02/01/2022	MIC - 0161208	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	346.96
02/01/2022	MIC - 0161208	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	279.94
02/16/2022	CLM - 0671010	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	535.99
02/23/2022	CLM - 0671013	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	299.18
02/25/2022	CLM - 0671423	Montecito Village Hardware	Washer, hooks	0.00	49.48
Total Household Supplies				0.00	8,714.90
Line Item Account 7120 -- Equipment Maintenance					
01/10/2022	CLM - 0665341	WINEMA INDUSTRIAL & SAFETY SUPPLY	Hazmat calibration gas	0.00	751.85
01/10/2022	MIC - 0160149	CALIFORNIA HEALTH & SAFETY INC	Breathing air compressor maintenance	0.00	770.00
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Chains for Prevention use	0.00	124.79
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Hydrant maintenance supplies	0.00	334.95
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	In-wall volume control device	0.00	27.78
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Shovels for sand bags	0.00	204.71
01/27/2022	MIC - 0160854	SAFETY KLEEN INC	Quarterly solvent tank maintenance: Sta 1	0.00	260.49
01/27/2022	MIC - 0160854	SAFETY KLEEN INC	Quarterly solvent tank maintenance: Sta 2	0.00	297.45
02/24/2022	MIC - 0161947	JOY EQUIPMENT PROTECTION INC	Backflow testing/service Sta 1	0.00	1,225.00
02/24/2022	MIC - 0161947	JOY EQUIPMENT PROTECTION INC	Backflow testing/service, Sta 2	0.00	385.00

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Equipment Maintenance				0.00	4,382.02
Line Item Account 7200 -- Structure & Ground Maintenance					
01/03/2022	CLM - 0665084	KEVIN FRENCH	K. French Reimb: Mailbox w/lock for 1259 EVR	0.00	118.51
01/13/2022	MIC - 0160401	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 January 2022	0.00	930.00
01/13/2022	MIC - 0160401	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 January 2022	0.00	290.00
01/25/2022	CLM - 0668149	RUGGIERO PLUMBING	Plumbing maintenance, Station 1	0.00	120.00
02/01/2022	CLM - 0668760	ANCHOR AIR SYSTEMS	HVAC Maintenance, Station 2	0.00	448.25
02/01/2022	JE - 0230913		Plumbing/electric repairs for 1259 EVR, July-Jan	0.00	1,042.62
02/01/2022	JE - 0230913		Soft water service for rental prop, July-Jan	0.00	247.56
02/11/2022	MIC - 0161537	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 February 2022	0.00	930.00
02/11/2022	MIC - 0161537	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 February 2022	0.00	290.00
02/16/2022	MIC - 0161702	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 1	0.00	210.00
02/16/2022	MIC - 0161702	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 2	0.00	75.00
02/28/2022	AUT - WCSTALE	RUGGIERO PLUMBING	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-319.00
Total Structure & Ground Maintenance				0.00	4,382.94
Line Item Account 7205 -- Fire Defense Zone					
01/25/2022	CLM - 0668206	RUBEN RAMIREZ	Roadside hazard reduction: Barker Pass Rd.	0.00	2,534.00
02/01/2022	CLM - 0668752	FREEDOM SIGNS	Signs for 2022 Neighborhood Chipping Program	0.00	1,876.11
02/10/2022	MIC - 0161538	AGRI-CHIP	Tag and trim: Tejas Rd.	0.00	187.72
02/11/2022	CLM - 0669962	ECO TREE WORKS	Tag and trim - Tejas Rd.	0.00	4,300.00
02/28/2022	CLM - 0671633	RUBEN RAMIREZ	Roadside weed abatement: West Mtn Rd/Ashley Rd	0.00	1,692.00
Total Fire Defense Zone				0.00	10,589.83
Line Item Account 7322 -- Consulting & Mgmt Fees					
02/01/2022	JE - 0230913		Rental property mgmt. fees, July-Jan	0.00	735.00
Total Consulting & Mgmt Fees				0.00	735.00
Line Item Account 7363 -- Equipment Maintenance					
01/03/2022	CLM - 0665074	ROSENBAUER SOUTH DAKOTA LLC	SQ91: Rear bumper corner trim	0.00	148.24

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/03/2022	CLM - 0665081	AMSOIL INC	E191, E92, D91, BC95: Engine oil	0.00	753.72
01/07/2022	CLM - 0665777	LARRY'S 8-DAY AUTO PARTS	BC93: Rear shocks	0.00	165.81
01/07/2022	MIC - 0160171	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191, E92: License plate lights	0.00	83.08
01/07/2022	MIC - 0160171	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Lug nut covers	0.00	191.75
01/07/2022	MIC - 0160171	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Returned steering cylinder	0.00	-853.49
01/07/2022	MIC - 0160171	SOUTH COAST EMERGENCY VEHICLE SERVICE	E391: Compartment door seal	0.00	75.43
01/07/2022	MIC - 0160171	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Horn and turn signal switch	0.00	589.30
01/07/2022	MIC - 0160171	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Seat switches	0.00	216.66
01/07/2022	MIC - 0160260	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Coolant filter housing	0.00	231.08
01/07/2022	MIC - 0160260	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Coolant tubes	0.00	42.93
01/12/2022	MIC - 0160197	VILLAGE AUTOMOTIVE REPAIR	R91: Smog test	0.00	78.25
01/12/2022	MIC - 0160197	VILLAGE AUTOMOTIVE REPAIR	U91: Smog test	0.00	78.25
01/12/2022	MIC - 0160197	VILLAGE AUTOMOTIVE REPAIR	U92: Smog test	0.00	78.25
01/12/2022	MIC - 0160197	VILLAGE AUTOMOTIVE REPAIR	U93: Smog test	0.00	68.25
01/18/2022	CLM - 0666761	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Seat belt	0.00	259.57
01/18/2022	MIC - 0160578	FASTENAL	First aid kits (3), blades	0.00	176.40
01/18/2022	MIC - 0160578	FASTENAL	Replacement hole saw	0.00	30.71
01/18/2022	MIC - 0160578	FASTENAL	Silicone, wire brushes	0.00	49.28
01/19/2022	MIC - 0160551	AUTOZONE PARTS INC	BC93: Bulbs	0.00	64.65
01/19/2022	MIC - 0160551	AUTOZONE PARTS INC	SQ91: Trailer plug, bracket	0.00	21.95
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	BC94: Body work repair to psgr door, hood	0.00	2,363.40
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	BC96: Powder coating on wheels	0.00	600.00
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT	BC96: Seat covers and wheel alignment	0.00	406.39

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/21/2022	CLM - 0667756	SYSTEM US BANK CORPORATE PAYMENT SYSTEM	E391/E392: LED headlights (returned)	0.00	-122.82
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Mechanic shop supplies and small parts	0.00	316.34
01/24/2022	CLM - 0667378	FASTENAL	Shop supplies, ladder	0.00	374.01
01/26/2022	CLM - 0667830	SOUTH COAST EMERGENCY VEHICLE SERVICE	E192: Discharger cap chain	0.00	39.46
01/27/2022	CLM - 0668487	AMSOIL INC	5 cases of Diesel and motor oil	0.00	790.07
01/27/2022	CLM - 0668489	Kimball Midwest Corp	E191, E192, E92, E391, E392: Brake fittings	0.00	648.83
01/27/2022	CLM - 0668500	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Lower seat cushion	0.00	453.76
01/27/2022	MIC - 0161068	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Marker lights	0.00	54.77
01/27/2022	MIC - 0161068	VELOCITY TRUCK CENTER VENTURA COUNTY	SQ91: Exhaust fluid	0.00	22.99
01/31/2022	AUT - SUTAXJE		SUTAX JE - January 2022	0.00	35.37
02/01/2022	CLM - 0668770	McMaster-Carr Supply Co	Pipe and fittings for fuel island refurbishment	0.00	62.85
02/01/2022	MIC - 0161190	FASTENAL	E92: Warning light; Sta 1 & Sta 2: Air fittings	0.00	320.71
02/01/2022	MIC - 0161190	FASTENAL	Fuel Station kit	0.00	1,205.32
02/02/2022	CLM - 0669152	CALIFORNIA ELECTRIC SUPPLY	Shop equipment: Cord connector	0.00	53.34
02/02/2022	CLM - 0669160	SM TIRE	BC93: 4 tires	0.00	1,421.70
02/04/2022	CLM - 0669325	INTERSTATE BATTERIES OF SIERRA MADRE	E391: New batteries	0.00	387.81
02/04/2022	MIC - 0160762	HUGO'S AUTO DETAILING	Car wash service, August 2021	0.00	330.00
02/04/2022	MIC - 0160762	HUGO'S AUTO DETAILING	Car wash service, December 2021	0.00	380.00
02/04/2022	MIC - 0160762	HUGO'S AUTO DETAILING	Car wash service, July 2021	0.00	200.00
02/04/2022	MIC - 0160762	HUGO'S AUTO DETAILING	Car wash service, November 2021	0.00	380.00
02/04/2022	MIC - 0160762	HUGO'S AUTO DETAILING	Car wash service, October 2021	0.00	170.00
02/04/2022	MIC - 0160762	HUGO'S AUTO DETAILING	Car wash service, September 2021	0.00	360.00
02/16/2022	CLM - 0671042	FASTENAL	BC93, BC95: Shore power cords	0.00	140.37
02/16/2022	CLM - 0671046	McMaster-Carr Supply Co	E91: Bolts (4 packs)	0.00	46.21

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/18/2022	CLM - 0670980	HI-TECH EMERGENCY VEHICLE SERVICE INC	E692: Discharge guage	0.00	120.76
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	E191, E192, E391, E392: Filters	0.00	439.67
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	E191, E92, E192: Filter stock	0.00	277.75
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	E192: Exhaust clamps	0.00	20.97
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	E192: Exhaust clamps return (wrong size)	0.00	-19.84
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	E391, E392; Brake valves/air filters	0.00	363.75
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	E391; Air dryer	0.00	62.80
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, SQ91, E391, E392, U91, U92: DEF	0.00	160.84
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Marker light electrical pigtails	0.00	10.70
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Oil hubs, gaskets	0.00	43.35
02/18/2022	MIC - 0161682	VELOCITY TRUCK CENTER VENTURA COUNTY	SQ91: Reflectors	0.00	12.08
02/22/2022	CLM - 0671036	Kimball Midwest Corp	E191, E92, E392: Solvent spray	0.00	199.25
02/23/2022	CLM - 0671022	BUNNIN	BC94: Oil change/warranty/recalls	0.00	85.49
02/25/2022	CLM - 0671413	SM TIRE	E91: Service call, replace 2 tires	0.00	462.19
02/25/2022	MIC - 0161920	VELOCITY TRUCK CENTER VENTURA COUNTY	E392, USAR91: Air brake dryers	0.00	125.60
02/25/2022	MIC - 0161920	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Transmission filter	0.00	77.28
02/25/2022	MIC - 0161942	Kimball Midwest Corp	E391: Brake fittings	0.00	231.14
02/25/2022	MIC - 0161942	Kimball Midwest Corp	Shop tool: Replacement cutter	0.00	101.24
Total Equipment Maintenance				0.00	16,765.97
Line Item Account 7400 -- Medical, Dental and Lab					
01/07/2022	CLM - 0665792	TELEFLEX LLC	Patient medical supplies	0.00	604.09

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	COVID-19: Covid test kits	0.00	104.36
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Security seals for narcotic kits	0.00	55.31
01/24/2022	MIC - 0160767	Life Assist Inc	Patient medical supplies	0.00	2,418.70
01/25/2022	CLM - 0668145	Life Assist Inc	Patient medical supplies	0.00	24.67
02/02/2022	CLM - 0669128	AIRGAS WEST	Oxygen refills	0.00	422.36
02/02/2022	MIC - 0161280	Life Assist Inc	Patient medical supplies	0.00	17.26
02/17/2022	CLM - 0670108	KEVIN TAYLOR	K. Taylor Reimb: Covid tests for personnel	0.00	387.40
Total Medical, Dental and Lab				0.00	4,034.15
Line Item Account 7450 -- Office Expense					
01/11/2022	CLM - 0666367	STAPLES BUSINESS CREDIT	Office supplies	0.00	152.71
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Office supplies: Keyboard/mouse, headset, adm fees	0.00	291.14
01/25/2022	CLM - 0668180	SANTA BARBARA NEWS PRESS	Subscription: 52 weeks	0.00	233.25
02/15/2022	CLM - 0669972	STAPLES BUSINESS CREDIT	Office supplies	0.00	245.60
Total Office Expense				0.00	922.70
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
01/03/2022	CLM - 0665075	TRAVIS EDERER	T. Ederer Reimb: iPad replacement/accessories	0.00	1,501.90
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	iPad mount and accessories, 900 vehicle	0.00	448.44
Total IT Hardware Purchase < \$5K				0.00	1,950.34
Line Item Account 7460 -- Professional & Special Service					
01/05/2022	CLM - 0665105	ZWORLD GIS	Mapping services, December 2021	0.00	1,458.33
01/10/2022	CLM - 0665774	SIEMENS PLANNING LLC	Carport project, Station 2	0.00	235.00
01/11/2022	CLM - 0666359	ATKINS NORTH AMERICA INC	Debris flow mapping update services, 2022 Final payment	0.00	19,073.50
01/12/2022	CLM - 0666257	STEPHEN COCHRAN	S. Cochran Reimb: COVID test	0.00	75.00
01/18/2022	MIC - 0160381	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. project management, December 2021	0.00	288.00
01/18/2022	MIC - 0160381	UNDERWOOD MANAGEMENT	Solar project management, December 2021	0.00	176.00

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/18/2022	MIC - 0160381	RESOURCES INC UNDERWOOD MANAGEMENT RESOURCES INC	Station 1 kitchen drainage, December 2021	0.00	1,200.00
01/18/2022	MIC - 0160381	UNDERWOOD MANAGEMENT RESOURCES INC	Station 2 gate, December 2021	0.00	48.00
01/18/2022	MIC - 0160549	CSI TELECOMMUNICATIONS INC	Telecommunications engineering svcs, December 2021	0.00	1,800.00
01/18/2022	MIC - 0160549	CSI TELECOMMUNICATIONS INC	Telecommunications engineering svcs, July-Nov 2021	0.00	25,003.66
01/25/2022	CLM - 0667533	PRICE POSTEL & PARMA	Legal services, December 2021	0.00	4,277.00
01/25/2022	CLM - 0668119	LATITUDE 34 TECHNOLOGIES INC	IT support, February 2022	0.00	5,100.00
01/25/2022	CLM - 0668154	SINTRA GROUP	Background investigation	0.00	125.00
01/25/2022	CLM - 0668160	LIEBERT CASSIDY WHITMORE	Labor attorney fees, December 2022	0.00	678.50
01/25/2022	CLM - 0668163	INDEPENDENT LIVING RESOURCE CENTER INC	Sign language services, 12/9/21 Community Mtg.	0.00	154.84
01/25/2022	CLM - 0668186	JAMES GRISWOLD	EMT instruction: Module 8	0.00	1,340.00
01/26/2022	CLM - 0667867	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review	0.00	300.00
02/01/2022	CLM - 0668763	PACIFIC ARC INC ARCHITECTS	Station 2 gate/cover project	0.00	3,610.00
02/01/2022	CLM - 0668891	BANKS PLANNING	Carport project, Station 2	0.00	235.00
02/02/2022	CLM - 0669171	ZWORLD GIS	Mapping services, January 2022	0.00	1,458.33
02/14/2022	CLM - 0670111	FEHR & PEERS	Evacuation Analysis, mid-point payment	0.00	33,497.00
02/14/2022	CLM - 0670123	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (2)	0.00	700.00
02/14/2022	CLM - 0670176	GOVINVEST INC	Labor costing software, annual fee	0.00	5,000.00
02/14/2022	MIC - 0161573	SANSUM CLINIC OCCUPATIONAL MEDICINE	Employee physicals (1)	0.00	760.00
02/14/2022	MIC - 0161573	SANSUM CLINIC OCCUPATIONAL MEDICINE	Employee physicals (5)	0.00	4,362.00
02/16/2022	CLM - 0670508	PRICE POSTEL & PARMA	Legal services, January 2022	0.00	2,932.50
02/23/2022	CLM - 0671471	SANSUM CLINIC OCCUPATIONAL MEDICINE	Employee physicals (7)	0.00	4,672.00
02/24/2022	CLM - 0671008	CAPITOL PUBLIC FINANCE GROUP LLC	Annual Debt Transparency Reporting, 2021	0.00	750.00
02/28/2022	MIC - 0161961	UNDERWOOD MANAGEMENT	Solar project management, January 2022	0.00	128.00

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/28/2022	MIC - 0161961	RESOURCES INC UNDERWOOD MANAGEMENT	Station 1 kitchen drainage, January 2022	0.00	1,072.00
02/28/2022	MIC - 0161961	RESOURCES INC UNDERWOOD MANAGEMENT	Station 2 gate, January 2022	0.00	384.00
Total Professional & Special Service				0.00	120,893.66
Line Item Account 7507 -- ADP Payroll Fees					
01/05/2022	CLM - 0665275	ADP INC	ADP fee, Time and Attendance	0.00	75.00
01/07/2022	EFC - 0032075	ADP INC	ADP fees, December 2021	0.00	566.75
01/11/2022	CLM - 0665999	ADP INC	ADP fee, Time and Attendance	0.00	75.00
02/04/2022	EFC - 0032321	ADP INC	ADP fee, Time and Attendance	0.00	75.00
02/04/2022	EFC - 0032322	ADP INC	ADP fees, 1/15/22	0.00	295.64
02/23/2022	EFC - 0032469	ADP INC	W-2's, 12/31/21	0.00	386.45
Total ADP Payroll Fees				0.00	1,473.84
Line Item Account 7510 -- Contractual Services					
01/01/2022	CLM - 0664673	AMERAVANT	Website hosting fee, 1/1-6/30/22	0.00	534.00
01/05/2022	CLM - 0665289	TARGETSOLUTIONS LEARNING	Online scheduling program, 1/1-12/31/22	0.00	2,814.36
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Evernote annual subscription, A. Nahas	0.00	69.99
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Fax, Zoom and apps, monthly fees	0.00	319.83
01/25/2022	CLM - 0668119	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
01/25/2022	CLM - 0668119	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
01/25/2022	CLM - 0668119	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,082.00
01/25/2022	CLM - 0668119	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
01/28/2022	CLM - 0667474	INFORMATION STATION SPECIALISTS	Am radio 2 year service contract	0.00	682.80
Total Contractual Services				0.00	5,913.98
Line Item Account 7530 -- Publications & Legal Notices					
01/12/2022	CLM - 0666354	SANTA BARBARA NEWS PRESS	Public notice: ITB# 2021-002, RFP# 2021-002	0.00	210.90

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Publications & Legal Notices	0.00	210.90
Line Item Account 7540 -- Rents/Leases-Equipment					
01/26/2022	CLM - 0667494	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, January 2022	0.00	179.44
02/24/2022	CLM - 0671001	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, February 2022	0.00	179.44
			Total Rents/Leases-Equipment	0.00	358.88
Line Item Account 7580 -- Rents/Leases-Structure					
01/10/2022	CLM - 0665784	Community Radio Inc	Gibraltar space rental qtrly, Jan-March 2022	0.00	2,449.62
			Total Rents/Leases-Structure	0.00	2,449.62
Line Item Account 7630 -- Small Tools & Instruments					
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Headlamps for engines (8)	0.00	434.57
			Total Small Tools & Instruments	0.00	434.57
Line Item Account 7650 -- Special Departmental Expense					
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Recognition plaques and customized gift bags	0.00	526.36
			Total Special Departmental Expense	0.00	526.36
Line Item Account 7730 -- Transportation and Travel					
01/18/2022	JE - 0229185		County Fire Chiefs Retreat (5 EEs), Inv MTO220113	0.00	402.90
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: 900 & Ch. Melekian re: Exec Dev	0.00	55.30
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: 900 +2 Re: MA Trans.	0.00	57.33
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: Nahas & MSD Bus Mgr	0.00	89.49
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	D. Neels: LCW HR webinars (2)	0.00	175.00
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	L. Bass: Dixie Fire asgmt travel	0.00	396.72
02/01/2022	CLM - 0668931	EAN SERVICES LLC	M. Juarez: S-520 Command & Gen Staff rental	0.00	387.58

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/09/2022	TRC - 0053359	KEVIN TAYLOR	K. Taylor Reimb: CalChiefs Planning Mtg (2 nights)	0.00	392.52
02/09/2022	TRC - 0053360	KEVIN TAYLOR	K. Taylor Reimb: LCW Annual Conference	0.00	191.80
Total Transportation and Travel				0.00	2,148.64
Line Item Account 7731 -- Gasoline-Oil-Fuel					
01/05/2022	CLM - 0665287	McCormix Corporation	Diesel fuel, 12/29/21	0.00	1,086.62
01/12/2022	CLM - 0666384	FUEL SMART	Gasoline charges, December 2021	0.00	178.94
01/21/2022	CLM - 0667756	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	3,353.44
01/26/2022	CLM - 0667828	McCormix Corporation	Diesel fuel, 1/19/22	0.00	1,699.58
02/18/2022	CLM - 0671478	McCormix Corporation	Diesel fuel, 2/10/22	0.00	2,294.39
02/23/2022	CLM - 0670973	FUEL SMART	Gasoline charges, January 2022	0.00	474.35
Total Gasoline-Oil-Fuel				0.00	9,087.32
Line Item Account 7732 -- Training					
01/05/2022	CLM - 0665123	JENNIFER TAYLOR	J. Taylor Reimb: VCCC ANTH M01, BUS M140, MATH M03	0.00	641.85
01/24/2022	TRC - 0053278	BRANDON BENNEWATE	B. Bennewate Reimb: Ethics	0.00	252.00
01/25/2022	CLM - 0666158	JENNIFER TAYLOR	J. Taylor Reimb: VCCC ACCT M110 & M120, MATH M11	0.00	567.98
01/25/2022	TRC - 0053279	BRANDON BENNEWATE	B. Bennewate Reimb: L967 All haz logs Sect Chief	0.00	969.92
01/26/2022	CLM - 0667492	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: (12 Employees)	0.00	482.00
01/27/2022	CLM - 0668135	SHAUN P DAVIS	S. Davis Reimb: Allan Hancock CBIS 101	0.00	467.86
02/02/2022	TRC - 0053328	BENJAMIN HAUSER	B. Hauser Reimb: AH-330 Strike Team Leader	0.00	72.00
02/02/2022	TRC - 0053329	WILLIAM WRENN	W. Wrenn Reimb: AH-330 Strike Team Leader	0.00	160.48
02/02/2022	TRC - 0053330	LUCAS GRANT	L Grant Reimb: Nozzle Forward	0.00	956.47
02/04/2022	CLM - 0669456	ACROSS THE STREET PRODUCTIONS	Blue Card on-line training: Hamaker, Burch	0.00	693.00
02/14/2022	CLM - 0670132	CODE 3 LIFE SUPPORT EDUCATION	BLS renewal course (10 EE)	0.00	500.00
02/15/2022	TRC - 0053277	STEPHEN COCHRAN	S. Cochran Reimb: Rescue Systems 2	0.00	531.05
02/17/2022	CLM - 0669855	NIC ELMQUIST	N. Elmquist Reimb: University of Idaho FOR 526	0.00	1,801.93
02/17/2022	CLM - 0670511	TREVOR BURCH	T. Burch Reimb: Columbia Southern PHI1301/FIR2305	0.00	740.00
02/25/2022	TRC - 0053430	DANIEL ARNOLD	Hazmat Assistant Safety Officer: meals	0.00	38.00

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/25/2022	TRC - 0053431	TRAVIS EDERER	S-420 Command and General Staff	0.00	1,162.54
			Total Training	0.00	10,037.08
Line Item Account 7760 -- Utilities					
01/18/2022	MIC - 0160560	THE GAS COMPANY	Gas service, Sta. 1 - 01/05/22	0.00	382.63
01/18/2022	MIC - 0160560	THE GAS COMPANY	Gas service, Sta. 2 - 01/06/22	0.00	325.64
01/19/2022	MIC - 0160562	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	508.75
01/19/2022	MIC - 0160562	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	269.39
01/24/2022	CLM - 0667529	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	2,418.07
02/01/2022	JE - 0230913		Water/sewer for rental prop, July-Jan	0.00	630.73
02/11/2022	MIC - 0161535	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	312.91
02/11/2022	MIC - 0161535	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	258.51
02/23/2022	CLM - 0671007	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	2,342.18
02/23/2022	MIC - 0161800	THE GAS COMPANY	Gas service, Sta. 1 - 02/04/22	0.00	334.22
02/23/2022	MIC - 0161800	THE GAS COMPANY	Gas service, Sta. 2 - 02/07/22	0.00	284.90
			Total Utilities	0.00	8,067.93
Line Item Account 7830 -- Interest Expense					
01/19/2022	EFC - 0032174	US Bank Trust NA	POB 2021 interest payment, 1/2022	0.00	92,789.30
			Total Interest Expense	0.00	92,789.30
Line Item Account 7910 -- Long Term Debt Princ Repayment					
01/19/2022	EFC - 0032174	US Bank Trust NA	POB 2021 payment credit, 1/2022	0.00	-4,317.90
01/19/2022	EFC - 0032174	US Bank Trust NA	POB 2021 principal payment, 1/2022	0.00	1,157,210.70
			Total Long Term Debt Princ Repayment	0.00	1,152,892.80
Line Item Account 8200 -- Structures&Struct Improvements					
02/01/2022	CLM - 0668832	RUGGIERO PLUMBING	Kitchen plumbing project	0.00	6,300.00
02/25/2022	CLM - 0671353	AG MECHANICAL ENGINEERS	Kitchen plumbing project	0.00	2,262.50
			Total Structures&Struct Improvements	0.00	8,562.50
			Total Montecito Fire Protection Dist	0.00	3,557,155.34

Cost Transactions

From 1/1/2022 to 2/28/2022

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7200 -- Structure & Ground Maintenance					
02/11/2022	CLM - 0669983	MARK CRANES TREE INC	Landscaping: 1255 East Valley Road	0.00	6,000.00
			Total Structure & Ground Maintenance	0.00	6,000.00
Line Item Account 8200 -- Structures&Struct Improvements					
01/11/2022	CLM - 0666197	UNDERWOOD MANAGEMENT RESOURCES INC	1255/1247 East Valley Rd. project mngmt, Dec. 2021	0.00	3,192.00
01/26/2022	CLM - 0667834	FENCE FACTORY RENTALS	Fencing for rental property rebuild, January 2022	0.00	83.10
02/01/2022	CLM - 0668082	ARBOR SERVICES	Arborist letter, 1255 East Valley Road	0.00	325.00
02/25/2022	CLM - 0671526	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, January 2022	0.00	4,018.00
02/25/2022	MIC - 0161890	PACIFIC ARC INC ARCHITECTS	Architect for East Valley Rd rebuild	0.00	2,120.50
			Total Structures&Struct Improvements	0.00	9,738.60
			Total Montecito Fire Land & Building	0.00	15,738.60

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/29/2020 Year-To-Date Actual	2/28/2021 Year-To-Date Actual	2/28/2022 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	9,303,385.73	9,822,668.39	10,446,247.52
3011 -- Property Tax-Unitary	2,569.89	92,912.07	90,514.56
3015 -- PT PY Corr/Escapes Secured	4,007.98	57,684.86	-1,527.25
3020 -- Property Tax-Current Unsecd	629,358.17	612,811.73	641,675.04
3023 -- PT PY Corr/Escapes Unsecured	5,481.36	6,661.90	15,832.82
3040 -- Property Tax-Prior Secured	712.29	-2,158.49	-5,524.04
3050 -- Property Tax-Prior Unsecured	79,546.46	11,915.33	9,848.26
3054 -- Supplemental Pty Tax-Current	53,485.81	52,904.15	223,948.27
3056 -- Supplemental Pty Tax-Prior	2,125.20	-369.83	-7,952.41
Taxes	10,080,672.89	10,655,030.11	11,413,062.77
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	26.87	695.12	196.05
Fines, Forfeitures, and Penalties	26.87	695.12	196.05
Use of Money and Property			
3380 -- Interest Income	56,163.69	22,879.42	7,577.98
3381 -- Unrealized Gain/Loss Invstmnts	-24,954.11	-47,752.78	-46,637.37
3409 -- Other Rental of Bldgs and Land	7,740.00	0.00	11,200.00
Use of Money and Property	38,949.58	-24,873.36	-27,859.39
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	57,847.84	-21,877.83	-9,527.15
4160 -- State Aid for Disaster	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	38,871.33	38,494.07	38,434.61
4310 -- State Grant	0.00	60,289.88	14,112.20
Intergovernmental Revenue-State	96,719.17	76,906.12	43,019.66

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	2/29/2020 Year-To-Date Actual	2/28/2021 Year-To-Date Actual	2/28/2022 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	73,242.70	561,545.38	1,992,988.33
4610 -- Federal Aid for Disaster	0.00	0.00	0.00
Intergovernmental Revenue-Federal	73,242.70	561,545.38	1,992,988.33
Charges for Services			
5105 -- Reimb for District Services	100,200.22	109,250.68	78,388.52
Charges for Services	100,200.22	109,250.68	78,388.52
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	62,745.43	40,151.68	31,186.32
5769 -- State Reimbursements	0.00	-10,877.56	0.00
5894 -- Other-Payment for Damages	1,176,284.41	0.00	0.00
5895 -- Other-Donations	0.00	1,255.00	12,000.00
5909 -- Other Miscellaneous Revenue	6,664.26	6,531.42	1,418.32
Miscellaneous Revenue	1,245,694.10	37,060.54	44,604.64
Revenues	11,635,505.53	11,415,614.59	13,544,400.58
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	6,349,794.97	5,274,156.78	7,111,493.39
6300 -- Overtime	48,217.53	55,175.49	9,705.53
6301 -- Overtime - Reimbursable	76,413.47	1,898,079.30	1,007,793.83
6310 -- Overtime - Constant Staffing	428,960.38	484,935.29	152,476.13
6400 -- Retirement Contribution	2,320,404.34	2,601,746.13	1,767,623.20
6450 -- Supp Retirement Contribution	0.00	1,000,000.00	0.00
6550 -- FICA/Medicare	99,473.74	104,007.07	122,623.55
6600 -- Health Insurance Contrib	1,322,479.18	1,321,214.69	1,443,267.93
6700 -- Unemployment Ins Contribution	5,698.34	-3,817.67	5,548.78

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	2/29/2020 Year-To-Date Actual	2/28/2021 Year-To-Date Actual	2/28/2022 Year-To-Date Actual
6900 -- Workers Compensation	457,133.80	550,867.83	621,943.59
Salaries and Employee Benefits	11,108,575.75	13,286,364.91	12,242,475.93
Services and Supplies			
7030 -- Clothing and Personal	46,043.40	65,686.14	55,402.39
7050 -- Communications	82,971.11	73,099.59	62,335.52
7060 -- Food	132.95	1,827.82	2,193.38
7070 -- Household Supplies	19,426.96	18,330.12	20,633.81
7090 -- Insurance	32,345.00	41,784.00	80,890.00
7120 -- Equipment Maintenance	30,238.76	27,662.04	12,660.50
7200 -- Structure & Ground Maintenance	22,553.16	13,116.72	39,643.34
7205 -- Fire Defense Zone	65,359.26	211,268.34	138,742.62
7322 -- Consulting & Mgmt Fees	630.00	420.00	840.00
7324 -- Audit and Accounting Fees	12,237.00	8,085.00	3,456.75
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	29,194.59	58,711.98	5,113.08
7363 -- Equipment Maintenance	73,404.39	144,582.71	96,028.35
7400 -- Medical, Dental and Lab	22,994.81	25,427.10	25,337.98
7430 -- Memberships	13,007.09	9,913.45	9,895.00
7450 -- Office Expense	19,806.51	27,045.07	4,602.24
7456 -- IT Hardware Purchase < \$5K	0.00	0.00	15,284.17
7460 -- Professional & Special Service	304,366.69	268,703.25	267,989.58
7507 -- ADP Payroll Fees	7,754.63	4,164.89	4,905.90
7510 -- Contractual Services	108,125.56	87,581.61	83,471.24
7530 -- Publications & Legal Notices	1,350.04	4,066.35	490.20
7540 -- Rents/Leases-Equipment	17,409.41	2,717.21	2,674.75
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	7,085.04	7,160.52	7,244.82

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	2/29/2020 Year-To-Date Actual	2/28/2021 Year-To-Date Actual	2/28/2022 Year-To-Date Actual
7630 -- Small Tools & Instruments	6,436.90	10,781.07	4,042.88
7650 -- Special Departmental Expense	18,381.35	14,384.22	20,368.90
7671 -- Special Projects	2,283.76	0.00	0.00
7730 -- Transportation and Travel	26,759.26	30,942.89	49,407.91
7731 -- Gasoline-Oil-Fuel	35,731.56	33,041.46	48,471.84
7732 -- Training	51,890.40	19,780.54	22,398.46
7760 -- Utilities	32,308.17	46,920.80	42,998.39
Services and Supplies	1,090,227.76	1,257,204.89	1,127,524.00
Other Charges			
7830 -- Interest Expense	0.00	0.00	92,789.30
Other Charges	0.00	0.00	92,789.30
Capital Assets			
8200 -- Structures&Struct Improvements	226,178.61	19,997.01	11,936.56
8300 -- Equipment	96,923.02	0.00	1,310.44
Capital Assets	323,101.63	19,997.01	13,247.00
Expenditures	12,521,905.14	14,563,566.81	13,476,036.23
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
5921 -- Long Term Debt Proc-Bond/Notes	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	1,152,892.80
Other Financing Uses	0.00	0.00	1,152,892.80

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	2/29/2020 Year-To-Date Actual	2/28/2021 Year-To-Date Actual	2/28/2022 Year-To-Date Actual
Other Financing Sources & Uses	0.00	0.00	-1,152,892.80
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	35,941.19	58,600.30	2,483.86
Decrease to Restricted	35,941.19	58,600.30	2,483.86
Decrease to Committed			
9850 -- Salary & Retirement Offset	0.00	1,000,000.00	0.00
Decrease to Committed	0.00	1,000,000.00	0.00
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	10,987.09	10,847.52	0.00
Increase to Restricted	10,987.09	10,847.52	0.00
Increase to Committed			
9850 -- Salary & Retirement Offset	0.00	0.00	0.00
Increase to Committed	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	24,954.10	1,047,752.78	2,483.86
Montecito Fire Protection Dist	-861,445.51	-2,100,199.44	-1,082,044.59
Net Financial Impact	-861,445.51	-2,100,199.44	-1,082,044.59

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	9/30/2021 Month-To-Date Actual	10/31/2021 Month-To-Date Actual	11/30/2021 Month-To-Date Actual	12/31/2021 Month-To-Date Actual	1/31/2022 Month-To-Date Actual	2/28/2022 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	1,272,649.95	1,313,078.14	1,019,959.78	160,413.54	541,864.74	859,885.39
6300 -- Overtime	2,812.15	0.00	0.00	7,512.38	0.00	0.00
6301 -- Overtime - Reimbursable	131,914.43	0.00	0.00	888,961.40	0.00	0.00
6310 -- Overtime - Constant Staffing	30,273.45	0.00	0.00	138,976.68	0.00	0.00
6400 -- Retirement Contribution	139,322.69	142,802.92	128,506.05	225,251.86	129,339.20	140,042.80
6550 -- FICA/Medicare	20,738.74	19,390.92	14,751.78	18,201.14	6,645.71	12,539.18
6600 -- Health Insurance Contrib	180,251.92	179,689.90	178,252.21	176,839.53	187,313.71	180,831.18
6700 -- Unemployment Ins Contribution	21.84	189.83	-141.93	51.52	5,317.52	110.00
6900 -- Workers Compensation	41,010.93	0.00	0.00	0.00	0.00	0.00
Total Salaries and Employee Benefits	1,818,996.10	1,655,151.71	1,341,327.89	1,616,208.05	870,480.88	1,193,408.55
Services and Supplies						
7030 -- Clothing and Personal	22,073.90	5,403.99	7,764.20	8,514.69	5,152.14	5,348.61
7050 -- Communications	5,535.71	5,871.63	8,605.05	8,268.05	9,772.31	3,863.28
7060 -- Food	972.36	0.00	0.00	280.66	804.34	0.00
7070 -- Household Supplies	2,199.98	2,029.49	2,347.48	1,996.34	6,609.65	2,105.25
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	41.98	791.90	1,931.40	4,096.40	2,772.02	1,610.00
7200 -- Structure & Ground Maintenance	12,043.72	4,752.50	7,843.86	3,065.00	1,458.51	2,924.43
7205 -- Fire Defense Zone	39,077.00	12,640.00	16,570.98	24,583.67	2,534.00	8,055.83
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	735.00
7324 -- Audit and Accounting Fees	3,456.75	0.00	0.00	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	177.76	0.00	0.00
7363 -- Equipment Maintenance	24,343.61	17,999.46	12,777.33	17,339.11	8,532.64	8,233.33
7400 -- Medical, Dental and Lab	1,375.59	8,331.63	3,014.92	4,147.22	3,207.13	827.02
7430 -- Memberships	700.00	8,495.00	300.00	0.00	0.00	0.00
7450 -- Office Expense	904.96	297.33	924.11	859.02	677.10	245.60

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	9/30/2021 Month-To-Date Actual	10/31/2021 Month-To-Date Actual	11/30/2021 Month-To-Date Actual	12/31/2021 Month-To-Date Actual	1/31/2022 Month-To-Date Actual	2/28/2022 Month-To-Date Actual
7456 -- IT Hardware Purchase < \$5K	2,850.22	5,890.23	1,961.40	1,799.51	1,950.34	0.00
7460 -- Professional & Special Service	16,321.67	72,683.83	15,298.33	14,429.58	61,332.83	59,560.83
7507 -- ADP Payroll Fees	557.03	557.03	581.52	557.03	716.75	757.09
7510 -- Contractual Services	3,356.83	5,047.41	4,475.38	11,355.80	5,913.98	0.00
7530 -- Publications & Legal Notices	107.16	0.00	0.00	0.00	210.90	0.00
7540 -- Rents/Leases-Equipment	892.82	179.44	705.29	179.44	179.44	179.44
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,397.60	0.00	0.00	0.00	2,449.62	0.00
7630 -- Small Tools & Instruments	146.93	799.96	0.00	1,278.31	434.57	0.00
7650 -- Special Departmental Expense	16,354.84	501.93	1,163.76	795.69	526.36	0.00
7671 -- Special Projects	0.00	0.00	0.00	0.00	0.00	0.00
7730 -- Transportation and Travel	10,784.66	6,293.89	7,646.17	15,129.37	1,176.74	971.90
7731 -- Gasoline-Oil-Fuel	9,905.83	6,115.09	7,314.67	9,925.38	6,318.58	2,768.74
7732 -- Training	2,465.78	199.00	753.61	6,700.00	3,381.61	6,655.47
7760 -- Utilities	4,153.00	3,870.83	3,145.87	15,393.14	3,904.48	4,163.45
Total Services and Supplies	183,019.93	168,751.57	105,125.33	150,871.17	130,016.04	109,005.27
Other Charges						
7830 -- Interest Expense	0.00	0.00	0.00	0.00	92,789.30	0.00
Total Other Charges	0.00	0.00	0.00	0.00	92,789.30	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	3,374.06	0.00	0.00	0.00	0.00	8,562.50
8300 -- Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets	3,374.06	0.00	0.00	0.00	0.00	8,562.50
Total Expenditures	2,005,390.09	1,823,903.28	1,446,453.22	1,767,079.22	1,093,286.22	1,310,976.32

Expenditure Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2021 Month-To-Date Actual	10/31/2021 Month-To-Date Actual	11/30/2021 Month-To-Date Actual	12/31/2021 Month-To-Date Actual	1/31/2022 Month-To-Date Actual	2/28/2022 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	1,152,892.80	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	1,152,892.80	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	1,152,892.80	0.00
Changes to Fund Balances						
Changes to Residual Fund Balance						
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Residual Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	2,005,390.09	1,823,903.28	1,446,453.22	1,767,079.22	2,246,179.02	1,310,976.32
Total Report	2,005,390.09	1,823,903.28	1,446,453.22	1,767,079.22	2,246,179.02	1,310,976.32

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 2021	13,566,612.39	-	66,543.11	5,063.52	13,628,091.98	0.45%	2.10%
March 2021	13,628,091.98	-	2,672.05	5,082.55	13,625,681.48	-0.02%	0.12%
April 2021	13,625,681.48	-	281,851.15	5,079.49	13,902,453.14	2.03%	2.48%
May 2021	13,902,453.14	-	89,558.16	5,146.56	13,986,864.74	0.61%	2.63%
June 2021	13,986,864.74	-	135,250.62	5,172.10	14,116,943.26	0.93%	3.61%
July 2021	14,116,943.26	-	93,568.15	5,201.71	14,205,309.70	0.63%	2.18%
August 2021	14,205,309.70	-	96,550.71	5,221.71	14,296,638.70	0.64%	2.21%
September 2021	14,296,638.70	-	(270,824.90)	5,249.31	14,020,564.49	-1.93%	-0.68%
October 2021	14,020,564.49	-	206,235.54	5,178.03	14,221,622.00	1.43%	0.11%
November 2021	14,221,622.00	-	(117,597.91)	5,226.30	14,098,797.79	-0.86%	-1.38%
December 2021	14,098,797.79	-	159,617.54	5,193.72	14,253,221.61	1.10%	1.66%
January 2022	14,253,221.61	-	(366,445.18)	5,234.82	13,881,541.61	-2.61%	-2.39%
Total		-	376,979.04	62,049.82			

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

Total OPEB Liability at 6/30/2020 = \$ 14,205,047 (Excludes implicit subsidy liability of \$1,718,773)
PARS OPEB balance at 6/30/2020 = 12,402,086

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

Funded status = **87.3%**

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
February 2021	6,458,062.06	-	32,581.81	2,410.77	6,488,233.10	0.47%	2.15%
March 2021	6,488,233.10	-	1,265.74	2,419.74	6,487,079.10	-0.02%	0.14%
April 2021	6,487,079.10	-	133,583.85	2,418.28	6,618,244.67	2.02%	2.48%
May 2021	6,618,244.67	-	42,636.25	2,450.10	6,658,430.82	0.61%	2.62%
June 2021	6,658,430.82	-	64,388.93	2,462.18	6,720,357.57	0.93%	3.60%
July 2021	6,720,357.57	-	44,544.54	2,476.27	6,762,425.84	0.63%	2.18%
August 2021	6,762,425.84	-	47,358.52	2,485.80	6,807,298.56	0.66%	2.24%
September 2021	6,807,298.56	-	(131,266.48)	2,495.28	6,673,536.80	-1.96%	-0.70%
October 2021	6,673,536.80	-	100,402.90	2,460.52	6,771,479.18	1.47%	0.13%
November 2021	6,771,479.18	-	(55,001.33)	2,484.37	6,713,993.48	-0.85%	-1.37%
December 2021	6,713,993.48	-	75,711.07	2,469.22	6,787,235.33	1.09%	1.70%
January 2022	6,787,235.33	-	(174,626.51)	2,492.75	6,610,116.07	-2.61%	-2.38%
Total		-	181,579.29	29,525.28			

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

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%**

* The pension funded status is based on the most recent CalPERS Actuarial report for June 30, 2019. Actual funded status is estimated to be 97.8% as of June 30, 2021, following the issuance of the MFPD 2021 Pension Obligation Bond, CalPERS reported investment earnings of 21.3% for FY 2021, and a discount rate drop to 6.8%.



MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
12/1/2021 to 12/31/2021

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

Account Summary

Source	Balance as of 12/1/2021	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 12/31/2021
OPEB	\$14,098,797.79	\$0.00	\$159,617.54	\$5,193.72	\$0.00	\$0.00	\$14,253,221.61
PENSION	\$6,713,993.48	\$0.00	\$75,711.07	\$2,469.22	\$0.00	\$0.00	\$6,787,235.33
Totals	\$20,812,791.27	\$0.00	\$235,328.61	\$7,662.94	\$0.00	\$0.00	\$21,040,456.94

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	1.13%	1.76%	5.19%	11.32%	8.64%	7.94%	1/19/2010
PENSION	1.13%	1.82%	5.23%	9.93%	-	-	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

Headquarters - 4350 Von Karman Ave., Suite 100, Newport Beach, CA 92660 800.540.6369 Fax 949.250.1250 www.pars.org



MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

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

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

Account Summary

Source	Balance as of 1/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 1/31/2022
OPEB	\$14,253,221.61	\$0.00	-\$366,445.18	\$5,234.82	\$0.00	\$0.00	\$13,881,541.61
PENSION	\$6,787,235.33	\$0.00	-\$174,626.51	\$2,492.75	\$0.00	\$0.00	\$6,610,116.07
Totals	\$21,040,456.94	\$0.00	-\$541,071.69	\$7,727.57	\$0.00	\$0.00	\$20,491,657.68

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	-2.57%	-2.29%	2.77%	8.36%	7.70%	7.30%	1/19/2010
PENSION	-2.57%	-2.27%	2.80%	7.66%	-	-	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

Headquarters - 4350 Von Karman Ave., Suite 100, Newport Beach, CA 92660 800.540.6369 Fax 949.250.1250 www.pars.org