

# MONTECITO FIRE PROTECTION DISTRICT

## Finance Committee Meeting Agenda

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

December 16, 2024 at 2:00 p.m.

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 October and November 2024 financial statements.
3. Review PARS Post-Employment Benefits Trust statements for September and October 2024.
4. Fire Chief's report.
5. Request for items to be included in the next Finance Committee Meeting.

### Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is December 12, 2024.



---

David Neels, Fire Chief



# Agenda

## Item #2



**Variance Report**  
**Finance Committee - December 16, 2024**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
<b>1</b> Balance Sheet	0130	Funds held with the rental property management company to cover ongoing maintenance expenses.
<b>2</b> Balance Sheet	0230	Revenue that was recorded last fiscal year end. All funds are considered collectible.
<b>3</b> Balance Sheet	1015 & 1210	The EFT and Accounts Payable balances reflect expenses entered by month-end where payment was disbursed in the next month.
<b>4</b> Balance Sheet	1331	Funds due to CalOES/FEMA as part of the Thomas Fire/Debris Flow SCE escrow funds settlement. Staff is working with FEMA reps to close out this project.
<b>5</b> Balance Sheet	2200	Fund Balance - Residual has a negative balance due to normal operating cash flow shortages experienced annually from August to November. Economic Uncertainties reserves are utilized temporarily to cover operating costs until property tax revenue is received in December.
<b>6</b> Financial Status	3750, 4476	Additional revenue from fire assignments has been received since November 30th and will be deposited in December.
<b>7</b> Financial Status	4610	Revenue for FEMA projects that were recorded last fiscal year end. The projects are in the final approval stages and payments should be received in January.
<b>8</b> Financial Status	5105	Revenue from AMR has been received since November 30th and will be deposited in December.
<b>9</b> Financial Status	6300 & 6301	Approximately \$1.4 of OT expenses resulted from fire assignments through November 30th. Actual expenses will be reclassified to Line 6301 - OT Reimbursable.
<b>10</b> Financial Status	6450	Board-approved contributions to the District's PARS Trust accounts will be reflected in December's financials.
<b>11</b> Revenue Transactions	3010 to 3057, 3380, 4220	Property tax revenue and interest income transactions are all input by the County Auditor-Controller's office.
<b>12</b> Cost Transactions	7120	Expense will be moved to the Fire Defense Zone account, LIA 7205.
<b>13</b> Cost Transactions	7205	Expense will be moved to the Contractual Services (software) account, LIA 7510.



# Balance Sheet

As of: 11/30/2024  
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 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2024
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	15,022,223.93	5,850,140.41	11,661,286.11	9,211,078.23
0112 -- Deposits in Transit	20,765.09	0.00	20,765.09	0.00
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	18,341.31	0.00	0.00	18,341.31 1
0230 -- Accounts Receivable	756,901.00	0.00	744,819.00	12,082.00 2
0240 -- Interest Receivable	119,503.08	82,167.70	201,670.78	0.00
Total Assets	15,938,234.41	5,932,308.11	12,628,540.98	9,242,001.54
Total Assets & Other Debits	15,938,234.41	5,932,308.11	12,628,540.98	9,242,001.54
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	453,113.37	453,113.37	0.00
1015 -- EFT Payable	0.00	3,992,525.06	3,996,952.06	4,427.00 3
1020 -- Salaries & Benefits Payable	452,082.00	0.00	0.00	452,082.00
1210 -- Accounts Payable	287,993.20	4,444,840.79	4,169,260.66	12,413.07 3
1240 -- Accrued Expenses	58,380.00	44,733.00	0.00	13,647.00
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25 4
1400 -- Deposits	1,500.00	0.00	0.00	1,500.00
1730 -- Unidentified Deposits	0.00	300,224.09	300,224.09	0.00
Total Liabilities	2,836,207.45	9,235,436.31	8,919,550.18	2,520,321.32
<b>Equity</b>				
2130 -- Fund Balance-Committed	8,565,500.00	0.00	0.00	8,565,500.00
2200 -- Fund Balance-Residual	4,536,526.96	40,573,039.79	34,192,693.05	-1,843,819.78 5
Total Equity	13,102,026.96	40,573,039.79	34,192,693.05	6,721,680.22
Total Liabilities, Equity & Other Credits	15,938,234.41	49,808,476.10	43,112,243.23	9,242,001.54

# Balance Sheet

As of: 11/30/2024  
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 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2024
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,275,056.11	45,870.48	74,610.00	3,246,316.59
0240 -- Interest Receivable	21,664.09	24,206.39	45,870.48	0.00
0550 -- Deposits with Others	852,240.00	0.00	852,240.00	0.00
Total Assets	4,148,960.20	70,076.87	972,720.48	3,246,316.59
Total Assets & Other Debits	4,148,960.20	70,076.87	972,720.48	3,246,316.59
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	74,610.00	74,610.00	0.00
1210 -- Accounts Payable	0.00	74,610.00	74,610.00	0.00
Total Liabilities	0.00	149,220.00	149,220.00	0.00
<b>Equity</b>				
2110 -- Fund Balance-Nonspendable	852,240.00	852,240.00	0.00	0.00
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	723,720.75	2,154,090.00	2,103,686.39	673,317.14
Total Equity	4,148,960.20	3,006,330.00	2,103,686.39	3,246,316.59
Total Liabilities, Equity & Other Credits	4,148,960.20	3,155,550.00	2,252,906.39	3,246,316.59



# Balance Sheet

As of: 11/30/2024  
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 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2024
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	5,213,857.94	65,685.08	4,170.79	5,275,372.23
0240 -- Interest Receivable	26,616.36	39,068.72	65,685.08	0.00
Total Assets	5,240,474.30	104,753.80	69,855.87	5,275,372.23
Total Assets & Other Debits	5,240,474.30	104,753.80	69,855.87	5,275,372.23
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	4,170.79	4,170.79	0.00
1210 -- Accounts Payable	0.00	4,170.79	4,170.79	0.00
1240 -- Accrued Expenses	1,053.00	1,053.00	0.00	0.00
Total Liabilities	1,053.00	9,394.58	8,341.58	0.00
<b>Equity</b>				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	2,075,892.78	504,170.79	540,121.72	2,111,843.71
Total Equity	5,239,421.30	504,170.79	540,121.72	5,275,372.23
Total Liabilities, Equity & Other Credits	5,240,474.30	513,565.37	548,463.30	5,275,372.23

# Financial Status

As of: 11/30/2024 (42% 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	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	23,145,000.00	3,615,524.41	-19,529,475.59	15.62 %
3011 -- Property Tax-Unitary	226,000.00	1.70	-225,998.30	0.00 %
3015 -- PT PY Corr/Escapes Secured	50,000.00	38,538.25	-11,461.75	77.08 %
3020 -- Property Tax-Current Unsecd	851,000.00	818,057.14	-32,942.86	96.13 %
3023 -- PT PY Corr/Escapes Unsecured	14,000.00	13,375.88	-624.12	95.54 %
3040 -- Property Tax-Prior Secured	0.00	1,817.85	1,817.85	--
3050 -- Property Tax-Prior Unsecured	28,000.00	9,986.53	-18,013.47	35.67 %
3054 -- Supplemental Pty Tax-Current	591,000.00	66,906.27	-524,093.73	11.32 %
3056 -- Supplemental Pty Tax-Prior	0.00	418.06	418.06	--
Taxes	24,905,000.00	4,564,626.09	-20,340,373.91	18.33 %
<b>Fines, Forfeitures, and Penalties</b>				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	1,822.97	1,822.97	--
Fines, Forfeitures, and Penalties	0.00	1,822.97	1,822.97	--
<b>Use of Money and Property</b>				
3380 -- Interest Income	319,000.00	70,037.01	-248,962.99	21.96 %
3409 -- Other Rental of Bldgs and Land	69,000.00	0.00	-69,000.00	0.00 %
Use of Money and Property	388,000.00	70,037.01	-317,962.99	18.05 %
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	1,000,000.00	-230,201.00	-1,230,201.00	-23.02 % 6
4220 -- Homeowners Property Tax Relief	77,000.00	11,420.98	-65,579.02	14.83 %
Intergovernmental Revenue-State	1,077,000.00	-218,780.02	-1,295,780.02	-20.31 %
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	1,000,000.00	245,259.40	-754,740.60	24.53 % 6
4610 -- Federal Aid for Disaster	0.00	-507,366.00	-507,366.00	-- 7

# Financial Status

As of: 11/30/2024 (42% 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	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal	1,000,000.00	-262,106.60	-1,262,106.60	-26.21 %
<b>Charges for Services</b>				
5105 -- Reimb for District Services	179,000.00	0.00	-179,000.00	0.00 % 8
Charges for Services	179,000.00	0.00	-179,000.00	0.00 %
<b>Miscellaneous Revenue</b>				
5768 -- Safety Member Reimbursement	35,000.00	4,518.63	-30,481.37	12.91 %
5909 -- Other Miscellaneous Revenue	13,000.00	-2,300.00	-15,300.00	-17.69 %
Miscellaneous Revenue	48,000.00	2,218.63	-45,781.37	4.62 %
Revenues	27,597,000.00	4,157,818.08	-23,439,181.92	15.07 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	10,923,000.00	4,406,123.53	6,516,876.47	40.34 %
6300 -- Overtime	1,900,000.00	2,260,389.68	-360,389.68	118.97 % 9
6301 -- Overtime - Reimbursable	1,500,000.00	0.00	1,500,000.00	0.00 %
6400 -- Retirement Contribution	2,753,000.00	1,256,884.08	1,496,115.92	45.66 %
6450 -- Supp Retirement Contribution	2,000,000.00	0.00	2,000,000.00	0.00 % 10
6550 -- FICA/Medicare	208,000.00	93,780.13	114,219.87	45.09 %
6600 -- Health Insurance Contrib	2,708,000.00	1,065,517.05	1,642,482.95	39.35 %
6700 -- Unemployment Ins Contribution	6,000.00	216.16	5,783.84	3.60 %
6900 -- Workers Compensation	550,000.00	496,534.52	53,465.48	90.28 %
Salaries and Employee Benefits	22,548,000.00	9,579,445.15	12,968,554.85	42.48 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	90,000.00	1,399.35	88,600.65	1.55 %
7050 -- Communications	115,000.00	45,215.92	69,784.08	39.32 %
7060 -- Food	4,500.00	543.59	3,956.41	12.08 %
7070 -- Household Supplies	44,000.00	15,881.68	28,118.32	36.09 %

# Financial Status

As of: 11/30/2024 (42% 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	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
7090 -- Insurance	151,000.00	150,895.00	105.00	99.93 %
7120 -- Equipment Maintenance	105,000.00	21,483.08	83,516.92	20.46 %
7200 -- Structure & Ground Maintenance	104,000.00	24,290.50	79,709.50	23.36 %
7205 -- Fire Defense Zone	495,000.00	159,272.03	335,727.97	32.18 %
7322 -- Consulting & Mgmt Fees	2,500.00	0.00	2,500.00	0.00 %
7324 -- Audit and Accounting Fees	45,000.00	16,776.00	28,224.00	37.28 %
7325 -- Other Professional Services	90,000.00	0.00	90,000.00	0.00 %
7348 -- Instruments & Equip. < \$5000	31,000.00	3,182.92	27,817.08	10.27 %
7363 -- Equipment Maintenance	155,500.00	43,324.58	112,175.42	27.86 %
7400 -- Medical, Dental and Lab	47,000.00	31,936.33	15,063.67	67.95 %
7430 -- Memberships	16,000.00	11,753.00	4,247.00	73.46 %
7450 -- Office Expense	20,000.00	2,602.35	17,397.65	13.01 %
7456 -- IT Hardware Purchase < \$5K	32,000.00	11,918.08	20,081.92	37.24 %
7460 -- Professional & Special Service	498,500.00	130,416.50	368,083.50	26.16 %
7507 -- ADP Payroll Fees	15,000.00	4,729.84	10,270.16	31.53 %
7510 -- Contractual Services	171,500.00	81,736.20	89,763.80	47.66 %
7530 -- Publications & Legal Notices	6,000.00	891.00	5,109.00	14.85 %
7540 -- Rents/Leases-Equipment	5,500.00	1,501.36	3,998.64	27.30 %
7546 -- Administrative Expense	210,000.00	0.00	210,000.00	0.00 %
7580 -- Rents/Leases-Structure	12,500.00	5,169.12	7,330.88	41.35 %
7630 -- Small Tools & Instruments	19,000.00	193.62	18,806.38	1.02 %
7650 -- Special Departmental Expense	55,000.00	21,253.27	33,746.73	38.64 %
7671 -- Special Projects	17,500.00	4,526.02	12,973.98	25.86 %
7730 -- Transportation and Travel	65,000.00	20,044.24	44,955.76	30.84 %
7731 -- Gasoline-Oil-Fuel	90,000.00	21,652.76	68,347.24	24.06 %
7732 -- Training	99,000.00	22,902.17	76,097.83	23.13 %
7760 -- Utilities	75,000.00	39,602.59	35,397.41	52.80 %

# Financial Status

As of: 11/30/2024 (42% 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	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Services and Supplies	2,887,000.00	895,093.10	1,991,906.90	31.00 %
<b>Other Charges</b>				
7830 -- Interest Expense	85,000.00	42,166.67	42,833.33	49.61 %
Other Charges	85,000.00	42,166.67	42,833.33	49.61 %
<b>Capital Assets</b>				
8200 -- Structures&Struct Improvements	250,000.00	0.00	250,000.00	0.00 %
8300 -- Equipment	1,106,000.00	21,459.90	1,084,540.10	1.94 %
Capital Assets	1,356,000.00	21,459.90	1,334,540.10	1.58 %
Expenditures	26,876,000.00	10,538,164.82	16,337,835.18	39.21 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Uses</b>				
7901 -- Oper Trf (Out)	370,000.00	0.00	370,000.00	0.00 %
7910 -- Long Term Debt Princ Repayment	1,174,000.00	0.00	1,174,000.00	0.00 %
Other Financing Uses	1,544,000.00	0.00	1,544,000.00	0.00 %
Other Financing Sources & Uses	-1,544,000.00	0.00	1,544,000.00	0.00 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Residual Fund Balance</b>				
9601 -- Residual Fund Balance-Inc/Dec	823,000.00	0.00	-823,000.00	0.00 %
Decrease to Residual Fund Balance	823,000.00	0.00	-823,000.00	0.00 %
Changes to Fund Balances	823,000.00	0.00	-823,000.00	0.00 %
Montecito Fire Protection Dist	0.00	-6,380,346.74	-6,380,346.74	--

# Financial Status

As of: 11/30/2024 (42% 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	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	60,000.00	24,206.39	-35,793.61	40.34 %
Use of Money and Property	60,000.00	24,206.39	-35,793.61	40.34 %
Revenues	60,000.00	24,206.39	-35,793.61	40.34 %
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	1,227,240.00	926,850.00	300,390.00	75.52 %
Capital Assets	1,227,240.00	926,850.00	300,390.00	75.52 %
Expenditures	1,227,240.00	926,850.00	300,390.00	75.52 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	370,000.00	0.00	-370,000.00	0.00 %
Other Financing Sources	370,000.00	0.00	-370,000.00	0.00 %
Other Financing Sources & Uses	370,000.00	0.00	-370,000.00	0.00 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Assigned</b>				
9901 -- Purpose of Fund	797,240.00	0.00	-797,240.00	0.00 %
Decrease to Assigned	797,240.00	0.00	-797,240.00	0.00 %
Changes to Fund Balances	797,240.00	0.00	-797,240.00	0.00 %
Montecito Fire Cap Outlay Res	0.00	-902,643.61	-902,643.61	--

# Financial Status

As of: 11/30/2024 (42% 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	6/30/2025 Fiscal Year Adjusted Budget	11/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	75,000.00	39,068.72	-35,931.28	52.09 %
Use of Money and Property	75,000.00	39,068.72	-35,931.28	52.09 %
Revenues	75,000.00	39,068.72	-35,931.28	52.09 %
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	500,000.00	1,053.00	498,947.00	0.21 %
Services and Supplies	500,000.00	1,053.00	498,947.00	0.21 %
<b>Capital Assets</b>				
8200 -- Structures&Struct Improvements	0.00	2,064.79	-2,064.79	--
Capital Assets	0.00	2,064.79	-2,064.79	--
Expenditures	500,000.00	3,117.79	496,882.21	0.62 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Assigned</b>				
9901 -- Purpose of Fund	425,000.00	0.00	-425,000.00	0.00 %
Decrease to Assigned	425,000.00	0.00	-425,000.00	0.00 %
Changes to Fund Balances	425,000.00	0.00	-425,000.00	0.00 %
Montecito Fire Land & Building	0.00	35,950.93	35,950.93	--
Net Financial Impact	0.00	-7,247,039.42	-7,247,039.42	--

# Revenue Transactions

From 10/1/2024 to 11/30/2024

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
<b>Line Item Account 3010 -- Property Tax-Current Secured</b>				
AUT - PT03980	10/19/2024	894	07/01/24-09/30/24 CY Sec Annual 1% Tax (3010)	13,751.77
AUT - PT03992	11/13/2024	894	EST 2024SEC 1% Collections10-1 to 11-13-24 (3010)	3,653,356.29
Total Property Tax-Current Secured				3,667,108.06
<b>Line Item Account 3015 -- PT PY Corr/Escapes Secured</b>				
AUT - PT03981	10/19/2024	894	07/01/24-09/30/24 CY Sec Annual 1% Tax (3015)	5,185.48
AUT - PT03981	10/19/2024	894	07/01/24-09/30/24 CY Sec Escape 1% Tax (3015)	91.15
AUT - PT03981	10/19/2024	894	07/01/24-09/30/24 CY Sec Pipeline 1% Tax (3015)	-13.04
Total PT PY Corr/Escapes Secured				5,263.59
<b>Line Item Account 3020 -- Property Tax-Current Unsecd</b>				
AUT - PT03982	10/19/2024	894	07/01/24-09/30/24 CY Unsec Annual 1% Tax (3020)	817,595.19
Total Property Tax-Current Unsecd				817,595.19
<b>Line Item Account 3023 -- PT PY Corr/Escapes Unsecured</b>				
AUT - PT03982	10/19/2024	894	07/01/24-09/30/24 CY Unsec Escape 1% Tax (3023)	12,327.76
Total PT PY Corr/Escapes Unsecured				12,327.76
<b>Line Item Account 3040 -- Property Tax-Prior Secured</b>				
AUT - PT03978	10/19/2024	894	07/01/24-09/30/24 PY Sec 1% Tax (3040)	1,092.64
Total Property Tax-Prior Secured				1,092.64
<b>Line Item Account 3050 -- Property Tax-Prior Unsecured</b>				
AUT - PT03982	10/19/2024	894	07/01/24-09/30/24 PY Unsec 1% Tax (3050)	8,864.99
Total Property Tax-Prior Unsecured				8,864.99
<b>Line Item Account 3054 -- Supplemental Pty Tax-Current</b>				
AUT - PT03979	10/19/2024	894	07/01/24-09/30/24 CY Suppl 1% Tax (3054)	8,685.45
AUT - PT03979	10/19/2024	894	07/01/24-09/30/24 CY Neg Sup 1% Tax (3054)	-3,429.40
Total Supplemental Pty Tax-Current				5,256.05
<b>Line Item Account 3056 -- Supplemental Pty Tax-Prior</b>				
AUT - PT03978	10/19/2024	894	07/01/24-09/30/24 PY Sup Sec 1% Tax (3056)	-1,058.43

11



# Revenue Transactions

From 10/1/2024 to 11/30/2024

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
AUT - PT03979	10/19/2024	894	07/01/24-09/30/24 PY Sup Unsec 1% Tax (3056)	1,272.70
			Total Supplemental Pty Tax-Prior	214.27
<b>Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen</b>				
AUT - PT03983	10/19/2024	894	Unsec 506 IntPEN 07-01-2024 to 09-30-2024 (3057)	1,654.95
			Total PT-506 Int, 480 CIOS/CIC Pen	1,654.95
<b>Line Item Account 3380 -- Interest Income</b>				
AUT - PT03989	11/1/2024	894	G.1 INTonPY Refunds 1% 1-1-24 to 9-30-2024 (3380)	-12,130.69
			Total Interest Income	-12,130.69
<b>Line Item Account 4220 -- Homeowners Property Tax Relief</b>				
AUT - PT03995	11/27/2024	894	2024-25 HOE 1% and Bond Appmt- 15% (4220)	11,420.98
			Total Homeowners Property Tax Relief	11,420.98
<b>Line Item Account 4476 -- Federal Emergency Assistance</b>				
DJE - 0184811	11/20/2024	894	Vista Fire, 7/9-7/22/24	245,259.43
			Total Federal Emergency Assistance	245,259.43
			Total Montecito Fire Protection Dist	4,763,927.22

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
<b>Line Item Account 6100 -- Regular Salaries</b>					
10/01/2024	CLM - 0803597	AFLAC	Employee paid insurance, September 2024		896.06
10/01/2024	CLM - 0805250	MONTECITO FIREMENS ASSOC	Employee association dues, 9/16/24		4,300.00
10/01/2024	CLM - 0805250	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 9/16/24		1,416.00
10/01/2024	EFC - 0040457	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 10/1/24		185,522.17
10/01/2024	MIC - 0201088	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 9/30/24		60,179.34
10/03/2024	EFC - 0040378	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 10/3/24		10.00
10/08/2024	EFC - 0040496	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 10/1/24		24,929.94
10/08/2024	EFC - 0040496	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 10/1/24		14,450.00
10/10/2024	EFC - 0040602	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 10/7/24		86.56
10/16/2024	EFC - 0040604	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 10/16/24		226,097.99
10/16/2024	EFC - 0040604	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 10/16/24		138,326.15
10/18/2024	EFC - 0040603	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 10/15/24		258.34
10/21/2024	EFC - 0040588	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 10/16/24		23,868.94
10/21/2024	EFC - 0040588	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 10/16/24		14,150.00
10/31/2024	EFC - 0040727	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 10/31/24		135,546.81
11/01/2024	EFC - 0040728	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/1/24		203,290.86
11/01/2024	MIC - 0202783	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 10/15/24		52,075.70
11/02/2024	MIC - 0202784	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 11/1/24		53,489.51
11/04/2024	CLM - 0806414	AFLAC	Employee paid insurance, October		896.06
11/07/2024	EFC - 0040858	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 11/4/24		40.62
11/07/2024	EFC - 0040961	WAGE WORKS INC	Montecito Fire FSA 2024 credit, 10/28/24		-35.00
11/15/2024	EFC - 0040859	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 11/12/24		20.00
11/15/2024	EFC - 0040877	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/15/24		216,558.81

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/15/2024	EFC - 0040877	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/15/24		135,723.61
11/21/2024	EFC - 0040860	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 11/18/24		134.46
11/29/2024	EFC - 0040962	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 11/25/24		1,553.59
11/29/2024	EFC - 0040963	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/29/24		206,659.53
11/29/2024	EFC - 0040963	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/29/24		125,392.01
				Total Regular Salaries	1,825,838.06
<b>Line Item Account 6300 -- Overtime</b>					
10/01/2024	EFC - 0040457	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 10/1/24		193,010.14
10/16/2024	EFC - 0040604	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 10/16/24		127,756.38
11/01/2024	EFC - 0040728	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 11/1/24		157,198.66
11/15/2024	EFC - 0040877	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 11/15/24		145,499.89
11/29/2024	EFC - 0040963	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 11/29/24		145,541.88
				Total Overtime	769,006.95
<b>Line Item Account 6400 -- Retirement Contribution</b>					
10/01/2024	MIC - 0201088	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 9/30/24		88,330.44
11/01/2024	MIC - 0202783	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 10/15/24		79,934.92
11/02/2024	MIC - 0202784	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 11/1/24		82,004.70
				Total Retirement Contribution	250,270.06
<b>Line Item Account 6550 -- FICA/Medicare</b>					
10/16/2024	EFC - 0040604	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 10/16/24		8,436.95
10/31/2024	EFC - 0040727	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 10/31/24		8,445.92

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/15/2024	EFC - 0040877	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 11/15/24		8,366.30
11/29/2024	EFC - 0040963	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 11/29/24		8,015.56
				Total FICA/Medicare	33,264.73

## Line Item Account 6600 -- Health Insurance Contrib

10/01/2024	CLM - 0804181	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, Oct 2024		117,225.81
10/01/2024	CLM - 0804181	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, Oct 2024		80,265.15
10/01/2024	CLM - 0804181	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, Oct 2024		281.34
10/01/2024	CLM - 0804181	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Oct 2024		192.64
10/07/2024	CLM - 0805180	THE STANDARD INSURANCE CO	Dental Insurance - active, Oct 2024		8,562.50
10/07/2024	CLM - 0805180	THE STANDARD INSURANCE CO	Dental Insurance - retirees, Oct 2024		7,185.00
10/07/2024	CLM - 0805180	THE STANDARD INSURANCE CO	Vision Insurance - active, Oct 2024		1,024.06
10/07/2024	CLM - 0805180	THE STANDARD INSURANCE CO	Vision Insurance - retirees, Oct 2024		940.66
10/11/2024	CLM - 0805219	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, October		698.80
11/01/2024	CLM - 0808660	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, November 2024		116,538.85
11/01/2024	CLM - 0808660	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, November 2024		80,265.15
11/01/2024	CLM - 0808660	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, November 2024		279.69
11/01/2024	CLM - 0808660	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Nov 2024		192.64
11/01/2024	CLM - 0808707	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, November		670.76
				Total Health Insurance Contrib	414,323.05

## Line Item Account 6700 -- Unemployment Ins Contribution

10/31/2024	EFC - 0040727	STATE/FEDERAL TAXES & DIRECT	Montecito Fire Payroll SUI Taxes, 10/31/24		20.16
------------	---------------	------------------------------	--	--	-------

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/15/2024	EFC - 0040877	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 11/15/24		97.98
11/29/2024	EFC - 0040963	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 11/29/24		30.82
				Total Unemployment Ins Contribution	148.96

### Line Item Account 7030 -- Clothing and Personal

10/18/2024	CLM - 0806415	AROSHA INC	PPE: screen printing on wildland shirts (8)		144.00
10/23/2024	CLM - 0807319	SANTA BARBARA TROPHY	Name tags for new hires (7)		60.90
11/01/2024	CLM - 0809397	ADVANCED PPE COMP	Detergent for turnouts/PPE		299.98
				Total Clothing and Personal	504.88

### Line Item Account 7050 -- Communications

10/01/2024	CLM - 0803598	IMPULSE INTERNET SERVICES	Phone services, 10/25/24-11/24/24		1,698.65
10/11/2024	CLM - 0805217	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: Account setup		250.00
10/11/2024	CLM - 0805217	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: Aug 2024		374.70
10/11/2024	CLM - 0805217	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: Oct 2024		374.70
10/11/2024	CLM - 0805217	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: Sept 2024		374.70
10/11/2024	MIC - 0201278	TOWERSTREAM CORPORATION	Redundant internet Station 91: October 2024		88.25
10/11/2024	MIC - 0201278	TOWERSTREAM CORPORATION	Redundant internet Station 92: October 2024		88.25
10/18/2024	CLM - 0806016	SATCOM GLOBAL INC	Satellite phone charges		233.07
10/23/2024	CLM - 0806212	VERIZON WIRELESS	Wireless service, September		2,050.73
10/23/2024	MIC - 0201574	FRONTIER	209/097-2953.0		624.70
10/23/2024	MIC - 0201574	FRONTIER	209/111-1529.0		131.31
10/23/2024	MIC - 0201574	FRONTIER	Business line: 805-565-9618		107.67
10/23/2024	MIC - 0201574	FRONTIER	Business line: 805-969-0318		111.72
10/23/2024	MIC - 0201574	FRONTIER	Circuit ID: 05/RTNB/002320		43.23
10/23/2024	MIC - 0201574	FRONTIER	Circuit ID: 05/RTNB/655155		43.23
10/23/2024	MIC - 0201574	FRONTIER	Circuit ID: 05/RTNB/974343		43.23
10/23/2024	MIC - 0201574	FRONTIER	Circuit ID: 05/RTNB/974365		43.23

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
10/23/2024	MIC - 0201574	FRONTIER	Circuit ID: 11/RTNB/566142		108.17
10/23/2024	MIC - 0201574	FRONTIER	Circuit ID: 20/PLNB/200447		43.23
10/23/2024	MIC - 0201581	COX COMMUNICATIONS - BUSINESS	Internet - Sta 92: October 2024		467.53
10/23/2024	MIC - 0201581	COX COMMUNICATIONS - BUSINESS	Internet/CAD connectivity - Sta 91: October 2024		1,820.02
10/23/2024	MIC - 0201581	COX COMMUNICATIONS - BUSINESS	Networking Svcs - Sta 91: October 2024		354.20
11/01/2024	CLM - 0809444	IMPULSE INTERNET SERVICES	Phone services, 11/25/24-12/24/24		1,703.27
11/01/2024	CLM - 0809493	SATCOM GLOBAL INC	Satellite phone charges		233.07
11/01/2024	CLM - 0809524	VERIZON WIRELESS	Wireless service, October		2,028.63
11/01/2024	MIC - 0202538	FRONTIER	209/097-2953.0		624.70
11/01/2024	MIC - 0202538	FRONTIER	209/111-1529.0		131.31
11/01/2024	MIC - 0202538	FRONTIER	Business line: 805-565-9618		108.07
11/01/2024	MIC - 0202538	FRONTIER	Business line: 805-969-0318		112.12
11/01/2024	MIC - 0202538	FRONTIER	Circuit ID: 05/RTNB/002320		43.23
11/01/2024	MIC - 0202538	FRONTIER	Circuit ID: 05/RTNB/655155		43.23
11/01/2024	MIC - 0202538	FRONTIER	Circuit ID: 05/RTNB/974343		43.23
11/01/2024	MIC - 0202538	FRONTIER	Circuit ID: 05/RTNB/974365		43.23
11/01/2024	MIC - 0202538	FRONTIER	Circuit ID: 11/RTNB/566142		108.17
11/01/2024	MIC - 0202538	FRONTIER	Circuit ID: 20/PLNB/200447		43.23
11/01/2024	MIC - 0202562	TOWERSTREAM CORPORATION	Redundant internet Station 91: November 2024		88.25
11/01/2024	MIC - 0202562	TOWERSTREAM CORPORATION	Redundant internet Station 92: November 2024		88.25
11/14/2024	CLM - 0809880	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: Nov 2024		374.70
11/18/2024	MIC - 0202703	COX COMMUNICATIONS - BUSINESS	Internet - Sta 92: November 2024		467.53
11/18/2024	MIC - 0202703	COX COMMUNICATIONS - BUSINESS	Internet/CAD connectivity - Sta 91: November 2024		1,820.02
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Starlink Internet service during fire asgmt		121.26
11/30/2024	CLM - 0811990	COMMLINE INC	Radio programming for all portable radios		4,175.00
Total Communications					21,875.02

## Line Item Account 7070 -- Household Supplies

10/10/2024	MIC - 0201277	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91		383.60
------------	---------------	----------------------	--	--	--------

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
10/10/2024	MIC - 0201277	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92		337.42
10/18/2024	CLM - 0806217	GEARGRID LLC	Turnouts storage rack, Station 91		2,870.00
10/23/2024	CLM - 0807305	MARBORG INDUSTRIES	Refuse disposal, Sta. 91		605.40
10/23/2024	MIC - 0201584	READY REFRESH BY NESTLE	Bottled water (5 gal) delivery, Sta. 91		187.15
10/23/2024	MIC - 0201584	READY REFRESH BY NESTLE	Bottled water (5 gal) delivery, Sta. 92		46.97
10/24/2024	MIC - 0201859	FLOWATER INC	Flo Water dispenser, Sta. 91		307.75
10/24/2024	MIC - 0201859	FLOWATER INC	Flo Water dispenser, Sta. 92		307.75
10/28/2024	CLM - 0807794	CALIFORNIA ELECTRIC SUPPLY	Light bulbs for apparatus bay, Sta. 91		112.88
10/31/2024	AUT - SUTAXJE		SUTAX JE - October 2024		144.46
11/01/2024	MIC - 0202552	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91		383.60
11/01/2024	MIC - 0202552	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92		337.42
11/01/2024	MIC - 0202554	READY REFRESH BY NESTLE	Bottled water (5 gal) delivery, Sta. 91		212.83
11/01/2024	MIC - 0202554	READY REFRESH BY NESTLE	Bottled water (5 gal) delivery, Sta. 92		157.90
11/04/2024	MIC - 0202367	FLOWATER INC	Flo Water dispenser, Sta. 91		107.75
11/04/2024	MIC - 0202367	FLOWATER INC	Flo Water dispenser, Sta. 92		107.75
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Household supplies		201.41
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Turnouts locker project supplies & equipment		546.93
11/21/2024	MIC - 0203046	FLOWATER INC	Flo Water dispenser, Sta. 91		107.75
11/21/2024	MIC - 0203046	FLOWATER INC	Flo Water dispenser, Sta. 92		107.75
11/21/2024	MIC - 0203048	MARBORG INDUSTRIES	Refuse disposal, Sta. 91		605.40
11/21/2024	MIC - 0203048	MARBORG INDUSTRIES	Refuse disposal, Sta. 92		256.70
Total Household Supplies					8,436.57
<b>Line Item Account 7120 -- Equipment Maintenance</b>					
10/21/2024	CLM - 0806412	KIMBALL MIDWEST CORP	Shop supplies: drill bit set and reamer		623.87
10/25/2024	CLM - 0807784	INFORMATION STATION SPECIALISTS	Upgrades to AM Radio for notifications (budgeted)		8,952.25
10/25/2024	CLM - 0807785	BAUER COMPRESSORS	Hydro testing SCBA cylinders (20)		900.00
11/01/2024	CLM - 0809475	MILPAS RENTAL	Lift equipment rental (repair antenna and app bay)		499.53

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/01/2024	MIC - 0202536	FIRESAFE SOLUTIONS	Fuel treatment network: Buena Vista Cyn		3,780.00
11/01/2024	MIC - 0202557	SAFETY KLEEN INC	Solvent tank maintenance, Sta 91		276.45
11/01/2024	MIC - 0202557	SAFETY KLEEN INC	Solvent tank maintenance, Sta 92		313.40
11/21/2024	CLM - 0810886	Montecito Village Hardware	Hardware supplies for station maintenance		54.50
				Total Equipment Maintenance	15,400.00
<b>Line Item Account 7200 -- Structure &amp; Ground Maintenance</b>					
10/14/2024	MIC - 0201507	RUGGIERO PLUMBING	Plumbing: Bathroom sink repair, Station 91		1,075.00
10/14/2024	MIC - 0201507	RUGGIERO PLUMBING	Plumbing: External water leak repair, Station 92		2,900.00
10/22/2024	CLM - 0806416	ENVIROSCAPING INC	Landscaping - dump fees for vegetation removal		111.05
10/22/2024	CLM - 0806416	ENVIROSCAPING INC	Landscaping - mulch, Sta 92		40.00
11/01/2024	MIC - 0202534	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, September 2024		1,014.00
11/01/2024	MIC - 0202534	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, September 2024		316.00
11/14/2024	CLM - 0809925	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, November 2024		1,014.00
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Storage unit for community sandbags, monthly fee		442.00
11/22/2024	MIC - 0203053	PAUL MOORE	Painting maint and drywall repair, Station 92		185.00
11/22/2024	MIC - 0203053	PAUL MOORE	Painting maintenance (indoor/outdoor), Station 91		4,242.00
11/22/2024	MIC - 0203131	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 91		210.00
11/22/2024	MIC - 0203131	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 92		81.00
				Total Structure & Ground Maintenance	11,630.05
<b>Line Item Account 7205 -- Fire Defense Zone</b>					
10/03/2024	CLM - 0804857	FIRESAFE SOLUTIONS	Defensible space: E Mountain and Sycamore Cyn Rd.		4,600.00
10/17/2024	CLM - 0806018	ECO TREE WORKS	Fuel Treatment Network: Coyote Road (5 days)		13,450.00
10/17/2024	CLM - 0806413	MCPHERSON TREE CARE	Defensible space: Chipping at Sycamore Cyn/Barker		960.00
10/30/2024	MIC - 0202237	C RAMIREZ TREE CARE	Fuel Treatment Network: E Mountain Drive		22,000.00
11/01/2024	CLM - 0809417	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Romero Cyn		1,800.00
11/01/2024	MIC - 0202523	AGRI-CHIP	Defensible space/FTN - E Mountain/Coyote		953.60
11/01/2024	MIC - 0202536	FIRESAFE SOLUTIONS	Fuel treatment network: Park Ln		9,260.00



# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/14/2024	CLM - 0809915	ECO TREE WORKS	Fuel Treatment Network -East Mountain Dr		7,800.00
11/15/2024	CLM - 0810045	RUBEN RAMIREZ	Fuel Treatment Network - Bella Vista Dr.		3,600.00
11/18/2024	CLM - 0809945	MARBORG INDUSTRIES	Roll-off for Defensible Space: Parra Grande		1,836.66
11/20/2024	CLM - 0811027	MITCHELL1	Mitchell1 vehicle diagnostic software, annual fee		1,908.00
11/21/2024	CLM - 0811020	MARBORG INDUSTRIES	Roll-off for Defensible Space: Parra Grande Ln		18.00
11/21/2024	MIC - 0203050	MCPHERSON TREE CARE	Dead tree removal: E Mountain Drive		7,980.00
11/21/2024	MIC - 0203050	MCPHERSON TREE CARE	Fuel Treatment Network: along E Mountain Drive		14,700.00
11/21/2024	MIC - 0203050	MCPHERSON TREE CARE	Fuel Treatment Network: E Mountain Drive		6,540.00
Total Fire Defense Zone					97,406.26

13

## Line Item Account 7363 -- Equipment Maintenance

10/16/2024	CLM - 0805175	HUGO'S AUTO DETAILING	Car wash service, September		550.00
10/18/2024	CLM - 0806411	FREEDOM SIGNS LLC	Vehicle lettering for RA91		280.00
11/01/2024	CLM - 0808710	RENEWELL FLEET SERVICE LLC	E91 & E92 seat cushions, fuel & DEF caps		1,002.35
11/01/2024	CLM - 0809407	AUTOZONE PARTS INC	Mechanic supplies: window wash fluid		73.99
11/01/2024	CLM - 0809439	HI-TECH EMERGENCY VEHICLE SERVICE INC	E191: Valve Kits		401.22
11/01/2024	CLM - 0809440	HUGO'S AUTO DETAILING	Car wash service, October		350.00
11/01/2024	CLM - 0809445	INTERSTATE BATTERIES OF SIERRA MADRE	E191: Batteries (6)		925.17
11/01/2024	CLM - 0809480	RENEWELL FLEET SERVICE LLC	E91 & E92: Seat belt and cushions		3,330.70
11/01/2024	CLM - 0809498	SM TIRE	E91: Install 2 front tires		353.51
11/01/2024	MIC - 0202293	VELOCITY TRUCK CENTER VENTURA COUNTY	Credit E91, E92: Returned 10 DEFs		-97.77
11/01/2024	MIC - 0202293	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92: Transmission filters and DEF		375.12
11/01/2024	MIC - 0202294	VILLAGE AUTOMOTIVE REPAIR	D91: Full service, rotation, engine & cab filter		413.15
11/01/2024	MIC - 0202294	VILLAGE AUTOMOTIVE REPAIR	P98: Oil change, rotation, engine & cab filter		381.72
11/20/2024	CLM - 0810999	EAST BAY TIRE COMPANY	E91 & E92: Tires for inventory (4)		3,674.01
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Batteries for cordless tools		143.38
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT	Bracket for tool board, E91		70.66

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/20/2024	CLM - 0811141	SYSTEM US BANK CORPORATE PAYMENT SYSTEM	CAFS filters for E191, E192		427.60
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Front hubs, gasket, seal wrenches for E191 & E192		115.75
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic parts: fuel and hydraulic fitting		68.42
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic parts: Grease gun (credit - returned)		-177.91
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic parts: hub seals, E192		28.00
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic parts: Leaf spring material, R91		34.47
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic parts: New alternator, E392		700.09
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic parts: supplies, tail light bulbs		10.61
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic parts: thumb wheel, hitch pin, battery		72.56
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic supplies: cleaner, batteries, bulbs		80.86
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic supplies: special fuses and bulbs		172.34
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic supplies: tools, fuses, socket organizers		239.20
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Mechanic supplies: tools, polish, wiper blades		265.06
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Rear hatch repair parts, U94		136.48
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Service repair parts, E691		44.11
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Window tint, R91		450.00
11/21/2024	MIC - 0203058	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Engine parts		124.41
11/21/2024	MIC - 0203058	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Exhaust hardware		82.61

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/21/2024	MIC - 0203058	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Turbo charger/engine major repair, E191		5,946.58
11/22/2024	MIC - 0203054	RENEWELL FLEET SERVICE LLC	E191: Block heater		404.28
11/22/2024	MIC - 0203054	RENEWELL FLEET SERVICE LLC	E91: Front brake parts		3,247.21
11/22/2024	MIC - 0203054	RENEWELL FLEET SERVICE LLC	E91: Parts to repair damaged ladder		543.95
11/30/2024	CLM - 0812049	RENEWELL FLEET SERVICE LLC	E91 & E92: Lower seat cushions		2,071.07
				Total Equipment Maintenance	27,314.96
<b>Line Item Account 7400 -- Medical, Dental and Lab</b>					
10/10/2024	CLM - 0805179	LIFE ASSIST INC	Patient medical supplies		1,375.05
11/01/2024	CLM - 0809505	STRYKER SALES CORPORATION	LifePak and AED Procure service, annual fee		13,402.80
11/14/2024	MIC - 0202710	LIFE ASSIST INC	AED battery packs (3)		613.37
11/14/2024	MIC - 0202710	LIFE ASSIST INC	AED battery packs (4)		817.82
11/14/2024	MIC - 0202710	LIFE ASSIST INC	AED pads (50 sets)		4,442.53
11/14/2024	MIC - 0202710	LIFE ASSIST INC	Patient medical supplies		2,447.66
				Total Medical, Dental and Lab	23,099.23
<b>Line Item Account 7430 -- Memberships</b>					
11/01/2024	CLM - 0808705	CALIFORNIA SPECIAL DISTRICTS ASSOC CSDA	CSDA membership annual fees, 2025		9,785.00
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Int'l Assoc of Fire Chiefs: D. Neels, FY25		310.00
				Total Memberships	10,095.00
<b>Line Item Account 7450 -- Office Expense</b>					
10/09/2024	CLM - 0805176	IRON MOUNTAIN	Shredding service, bi-monthly fee		126.48
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Office supplies: poster board, keyboard/mouse pads		127.17
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Plotter ink		146.54
				Total Office Expense	400.19

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
<b>Line Item Account 7456 -- IT Hardware Purchase &lt; \$5K</b>					
10/28/2024	CLM - 0807776	NATIX INC	Replacement iPads (6) for Apparatus MDCs and Insp (budgeted)		8,375.55
			Total IT Hardware Purchase < \$5K		8,375.55
<b>Line Item Account 7460 -- Professional &amp; Special Service</b>					
10/10/2024	CLM - 0805178	ZWORLD GIS	Mapping services, October		1,700.00
10/16/2024	CLM - 0806020	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (3)		1,650.00
10/16/2024	CLM - 0806024	ZWORLD GIS	Regional Collaborative Project 2024, deposit		3,225.00
10/23/2024	CLM - 0807279	PRICE POSTEL & PARMA	Legal services, September 2024		7,230.00
10/28/2024	MIC - 0201998	UNDERWOOD MANAGEMENT RESOURCES INC	Land Mobile Radio project, MONTH 2024		1,739.00
10/28/2024	MIC - 0201998	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, MONTH 2024		277.50
10/28/2024	MIC - 0201998	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, MONTH 2024		18.50
10/28/2024	MIC - 0201998	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate, MONTH 2024		240.50
10/28/2024	MIC - 0201998	UNDERWOOD MANAGEMENT RESOURCES INC	Station Alerting project, MONTH 2024		111.00
10/28/2024	MIC - 0201998	UNDERWOOD MANAGEMENT RESOURCES INC	Station projects management, MONTH 2024		962.00
10/29/2024	CLM - 0807264	FOSTER & FOSTER INC	GASB 75 Disclosure Report for 6/30/24		500.00
10/30/2024	CLM - 0808504	LIEBERT CASSIDY WHITMORE	Labor attorney fees, September 2024		4,624.00
10/30/2024	CLM - 0808514	NORMAN KATZ PSY D	Pre-employment screening, 1 new hire		600.00
11/01/2024	CLM - 0808953	TEAM SOLUTIONS GROUP	IT support, November 2024		5,100.00
11/01/2024	CLM - 0809488	SANSUM CLINIC OCCUPATIONAL MEDICINE	Pre-employment medical (1 EE)		753.00
11/01/2024	CLM - 0809527	ZWORLD GIS	Mapping services, November		1,700.00
11/18/2024	CLM - 0809933	KELLY ANN KAM	EMT instruction: 11/4/24, 11/5/24 & 11/7/24		1,800.00
11/18/2024	CLM - 0810041	PRICE POSTEL & PARMA	Legal services, October 2024		8,229.00
11/20/2024	MIC - 0203057	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, October 2024		296.00
11/20/2024	MIC - 0203057	UNDERWOOD MANAGEMENT	Station 92 gate and carport, October 2024		703.00

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/20/2024	MIC - 0203057	RESOURCES INC UNDERWOOD MANAGEMENT RESOURCES INC	Station Alerting project, October 2024		129.50
11/30/2024	CLM - 0812037	LIEBERT CASSIDY WHITMORE	Labor attorney fees, October 2024		6,167.00
				Total Professional & Special Service	47,755.00
<b>Line Item Account 7507 -- ADP Payroll Fees</b>					
10/11/2024	EFC - 0040484	ADP INC	ADP Payroll service, September 2024		896.95
11/01/2024	EFC - 0040753	ADP INC	ADP Payroll service, October 2024		880.95
				Total ADP Payroll Fees	1,777.90
<b>Line Item Account 7510 -- Contractual Services</b>					
10/01/2024	CLM - 0804184	TABLET COMMAND INC	Tablet Command annual support, FY 24-25		14,725.00
11/01/2024	CLM - 0808671	CIVOS INC	CIVOS support/hosting fee, July-September 2024		3,000.00
11/01/2024	CLM - 0808953	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly		1,562.20
11/01/2024	CLM - 0809442	IMAGE TREND INC	ImageTrend, annual fee		724.55
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Trello workflow app for IMT members		119.99
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Vimeo subscription for dept page, annual fee		144.00
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Zoom, fax, Mailchimp, other - monthly fees		411.33
				Total Contractual Services	20,687.07
<b>Line Item Account 7530 -- Publications &amp; Legal Notices</b>					
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Recruitment post for Admin Asst - LinkedIn/CSDA		257.00
				Total Publications & Legal Notices	257.00
<b>Line Item Account 7540 -- Rents/Leases-Equipment</b>					
10/23/2024	CLM - 0807299	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, October 2024		224.78
				Total Rents/Leases-Equipment	224.78

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
<b>Line Item Account 7580 -- Rents/Leases-Structure</b>					
10/03/2024	CLM - 0804856	Community Radio Inc	Gibraltar space rental qtrly, July-Sept		2,584.56
			Total Rents/Leases-Structure		2,584.56
<b>Line Item Account 7650 -- Special Departmental Expense</b>					
10/04/2024	JE - 0272773		ProRata Share of LAFCO 24-25 Budget: Mont Fire		17,501.00
11/01/2024	CLM - 0809501	SPARK CREATIVE EVENTS	Raising Our Light, rental deposit		1,905.50
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Recognition award for Lt. Arnoldi retirement		135.94
			Total Special Departmental Expense		19,542.44
<b>Line Item Account 7671 -- Special Projects</b>					
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Community outreach - recruitment brochure		97.86
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Public Ed supplies: helmet stickers		337.67
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Public Ed supplies: keychains and pens		493.85
			Total Special Projects		929.38
<b>Line Item Account 7730 -- Transportation and Travel</b>					
10/09/2024	TRC - 0064524	NIC ELMQUIST	N. Elmquist Reimb: Coffee Pot Fire travel expenses		131.00
10/09/2024	TRC - 0064525	MAEVE JUAREZ	M. Juarez Reimb: Coffee Pot fire travel expenses		58.00
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	A. Hudley: Vista Fire asgmt travel expenses (adj)		0.60
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	A. Nahas: Pioneer Fire asgmt travel expenses		978.70
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	B. Bennewate: Willamette Cpx asgmt travel expenses		353.08
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: B. Hauser and Commline tech		34.20
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: D. Neels +2 Re: Peer Support		46.24
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	E92 Crew: Mill Fire asgmt travel expenses		85.56

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	E92 Crew: Park Fire asgmt travel expenses		49.88
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: CA Firefighters Symposium parking		6.00
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	N. Elmquist: Vista Fire asgmt travel expenses		1,569.26
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	S. Davis: Pioneer Fire asgmt travel expenses		1,042.76
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Toll fees		50.00
11/27/2024	TRC - 0065137	NIC ELMQUIST	N. Elmquist Reimb: Tiger Creek Asgmt 10/3-10/18		564.00
				Total Transportation and Travel	4,969.28
<b>Line Item Account 7731 -- Gasoline-Oil-Fuel</b>					
10/16/2024	CLM - 0806011	FUEL SMART	Gasoline charges, September 2024		793.39
11/01/2024	CLM - 0809436	FUEL SMART	Gasoline charges, October		710.40
11/01/2024	MIC - 0202283	McCormix Corporation	Diesel fuel, 10/28/24		2,078.87
11/01/2024	MIC - 0202283	McCormix Corporation	Diesel fuel, 10/9/24		1,799.90
11/19/2024	TRC - 0065062	WILLIAM WRENN	B. Wrenn Reimb: Fire Inspector 1A Fresno Fuel		137.75
11/20/2024	CLM - 0811141	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges (CalCard)		5,842.73
				Total Gasoline-Oil-Fuel	11,363.04
<b>Line Item Account 7732 -- Training</b>					
10/22/2024	CLM - 0806516	LUCAS GRANT	L. Grant Reimb: Columbia Southern ENG 1302		764.00
10/30/2024	TRC - 0064861	LUCAS GRANT	L. Grant Reimb: Chief Officer 3A		407.00
11/01/2024	MIC - 0202282	HELPING HAND HEALTH EDUCATION LLC	ACLS/PALS recertification cards, 4 EEs		96.00
11/01/2024	MIC - 0202282	HELPING HAND HEALTH EDUCATION LLC	BLS recertification card, T. Oakley		11.00
11/01/2024	TRC - 0064894	TYLER MCMANIGAL	T. McManigal Reimb: Basic Air Operations S-270		112.00
11/01/2024	TRC - 0064898	WILLIAM WRENN	B. Wrenn Reimb: Fire Inspector 1A (Fresno)		848.76
11/01/2024	TRC - 0064899	JESS GILKEY	J. Gilkey Reimb: Allan Hancock Paramedic Academy		1,572.65
11/04/2024	CLM - 0808454	JESS GILKEY	J. Gilkey Reimb: AHC Paramedic Academy books		455.66

# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/13/2024	TRC - 0065042	LUCAS GRANT	L. Grant: Chief Officer 3B		388.00
11/13/2024	TRC - 0065059	Jeff Villarreal	J. Villarreal Reimb: Chief Fire Off 3B 10/10-10/11		388.00
11/14/2024	TRC - 0065043	LUCAS GRANT	L. Grant: Chief Officer 3C		407.00
11/14/2024	TRC - 0065044	LUCAS GRANT	L. Grant: Chief Officer 3D		445.00
11/14/2024	TRC - 0065057	TYLER MCMANIGAL	T. McManigal Reimb: Trench Rescue Tech 10/28-10/30		57.00
11/14/2024	TRC - 0065060	Jeff Villarreal	J. Villarreal Reimb: Chief Fire Off 3C 10/23-10/25		407.00
11/14/2024	TRC - 0065061	Jeff Villarreal	J. Villarreal Reimb: Chief Fire Off 3D 10/28-11/1		445.00
11/14/2024	TRC - 0065063	JORDAN ZEITSOFF	J. Zeitsoff Reimb: Chief Officer 3A 10/7-10/9		407.00
11/14/2024	TRC - 0065064	JORDAN ZEITSOFF	J. Zeitsoff Reimb: Chief Officer 3B 10/10-10/11		388.00
11/15/2024	TRC - 0065065	JORDAN ZEITSOFF	J. Zeitsoff Reimb: Chief Officer 3C 10/23-10/25		407.00
11/15/2024	TRC - 0065066	JORDAN ZEITSOFF	J. Zeitsoff Reimb: Chief Officer 3D 10/28-11/1		445.00
11/18/2024	CLM - 0810052	SANTA BARBARA COUNTY EDUCATION	S. Davis: School Safety Symposium		130.00
11/19/2024	TRC - 0065124	ROBERT GALBRAITH	R. Galbraith Reimb: Chief Officer 3B		388.00
11/27/2024	CLM - 0810061	SHAWN WHILT	S. Whilt Reimb: Paramedic License Renewal 11/3/24		250.00
11/27/2024	TRC - 0065138	ROBERT GALBRAITH	R. Galbraith Reimb: Chief Officer 3A 10/7 - 10/9		407.00
11/27/2024	TRC - 0065139	ROBERT GALBRAITH	R. Galbraith Reimb: Chief Officer 3C 10/23 - 10/25		407.00
11/27/2024	TRC - 0065140	ROBERT GALBRAITH	R. Galbraith Reimb: Chief Officer 3D 10/28 - 11/1		445.00
11/27/2024	TRC - 0065142	Jeff Villarreal	J. Villarreal Reimb: Chief Officer 3A, 10/7-10/9		407.00
				Total Training	10,885.07

## Line Item Account 7760 -- Utilities

10/10/2024	CLM - 0805304	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92		4,178.98
10/11/2024	MIC - 0201279	MONTECITO WATER DISTRICT	Water service, Sta. 91		549.40
10/11/2024	MIC - 0201279	MONTECITO WATER DISTRICT	Water service, Sta. 92		467.08
10/17/2024	MIC - 0201582	THE GAS COMPANY	Gas service, Sta. 91 - 10/02/24		77.38
10/17/2024	MIC - 0201582	THE GAS COMPANY	Gas service, Sta. 92 - 10/03/24		90.14
10/23/2024	CLM - 0806211	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92		4,024.06
11/01/2024	JE - 0273832		Property tax charges for 3 MFPD properties		13,881.48
11/01/2024	MIC - 0202553	MONTECITO WATER DISTRICT	Water service, Sta. 91		537.64



# Cost Transactions

From 10/1/2024 to 11/30/2024

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
11/01/2024	MIC - 0202553	MONTECITO WATER DISTRICT	Water service, Sta. 92		443.56
11/14/2024	MIC - 0202754	THE GAS COMPANY	Gas service, Sta. 91 - 11/01/24		80.20
11/14/2024	MIC - 0202754	THE GAS COMPANY	Gas service, Sta. 92 - 11/04/24		107.63
11/21/2024	CLM - 0811000	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92		3,131.40
				Total Utilities	27,568.95
<b>Line Item Account 8300 -- Equipment</b>					
10/03/2024	MIC - 0201206	TEP OPCO LLC	LMR Comm Project: Analysis on Gibraltar Peak		1,750.00
10/03/2024	MIC - 0201206	TEP OPCO LLC	LMR Comm Project: Foundation mapping, Gibraltar Pk		1,750.00
10/03/2024	MIC - 0201206	TEP OPCO LLC	LMR Comm Project: Gibraltar Peak feasibility study		9,835.00
10/10/2024	CLM - 0805174	PACIFIC ARC INC ARCHITECTS	LMR project: Architectural services, 8/16-9/27/24		907.50
10/11/2024	JE - 0273079		SEC DEP MFPD Communication Equip 24ZCI-49		496.40
10/29/2024	JE - 0273372		24ELE-00651 Community Radio Public Safety Analog		607.00
11/01/2024	CLM - 0809506	TEP OPCO LLC	LMR Comm Project: Gibraltar Peak eng/design svcs		3,000.00
11/20/2024	MIC - 0203057	UNDERWOOD MANAGEMENT RESOURCES INC	Land Mobile Radio project, October 2024		721.50
				Total Equipment	19,067.40
				Total Montecito Fire Protection Dist	3,685,001.39

# Cost Transactions

From 10/1/2024 to 11/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
<b>Line Item Account 8300 -- Equipment</b>					
10/01/2024	JE - 0270595		E92: Pierce Type 2 engine (delivered)		852,240.00
			Total Equipment		852,240.00
			Total Montecito Fire Cap Outlay Res		852,240.00

# Financial Trend

As of: 11/30/2024  
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	11/30/2022 Year-To-Date Actual	11/30/2023 Year-To-Date Actual	11/30/2024 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	2,991,365.32	2,970,308.34	3,615,524.41
3011 -- Property Tax-Unitary	0.48	107.53	1.70
3015 -- PT PY Corr/Escapes Secured	53,763.23	23,980.04	38,538.25
3020 -- Property Tax-Current Unsecd	692,445.04	791,862.55	818,057.14
3023 -- PT PY Corr/Escapes Unsecured	3,977.57	21,486.90	13,375.88
3040 -- Property Tax-Prior Secured	-532.73	-3,797.04	1,817.85
3050 -- Property Tax-Prior Unsecured	8,899.23	20,638.55	9,986.53
3054 -- Supplemental Pty Tax-Current	121,309.85	123,628.71	66,906.27
3056 -- Supplemental Pty Tax-Prior	8,286.79	3,479.48	418.06
Taxes	3,879,514.78	3,951,695.06	4,564,626.09
<b>Fines, Forfeitures, and Penalties</b>			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	226.69	1,532.29	1,822.97
Fines, Forfeitures, and Penalties	226.69	1,532.29	1,822.97
<b>Use of Money and Property</b>			
3380 -- Interest Income	315.63	57,700.48	70,037.01
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	315.63	57,700.48	70,037.01
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	41,043.36	-17,644.12	-230,201.00
4220 -- Homeowners Property Tax Relief	11,601.00	11,370.91	11,420.98
4310 -- State Grant	-0.05	-0.36	0.00
Intergovernmental Revenue-State	52,644.31	-6,273.57	-218,780.02
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	234,377.46	168,262.88	245,259.40

# Financial Trend

As of: 11/30/2024  
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	11/30/2022 Year-To-Date Actual	11/30/2023 Year-To-Date Actual	11/30/2024 Year-To-Date Actual
4610 -- Federal Aid for Disaster	0.00	0.00	-507,366.00
Intergovernmental Revenue-Federal	234,377.46	168,262.88	-262,106.60
<b>Charges for Services</b>			
5105 -- Reimb for District Services	57,240.27	29,896.26	0.00
Charges for Services	57,240.27	29,896.26	0.00
<b>Miscellaneous Revenue</b>			
5768 -- Safety Member Reimbursement	13,017.71	0.00	4,518.63
5780 -- Insurance Proceeds & Recovery	0.00	0.00	0.00
5894 -- Other-Payment for Damages	0.00	94,797.21	0.00
5895 -- Other-Donations	0.00	60,000.00	0.00
5909 -- Other Miscellaneous Revenue	259.96	18,272.22	-2,300.00
Miscellaneous Revenue	13,277.67	173,069.43	2,218.63
Revenues	4,237,596.81	4,375,882.83	4,157,818.08
<b>Expenditures</b>			
<b>Salaries and Employee Benefits</b>			
6100 -- Regular Salaries	5,160,405.27	3,650,840.43	4,406,123.53
6300 -- Overtime	0.00	1,433,198.00	2,260,389.68
6301 -- Overtime - Reimbursable	0.00	-2,958.00	0.00
6310 -- Overtime - Constant Staffing	0.00	-20,231.00	0.00
6400 -- Retirement Contribution	1,489,855.08	617,886.81	1,256,884.08
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	74,226.51	80,248.47	93,780.13
6600 -- Health Insurance Contrib	929,192.36	1,168,314.82	1,065,517.05
6700 -- Unemployment Ins Contribution	112.00	134.48	216.16
6900 -- Workers Compensation	698,333.90	545,943.92	496,534.52
Salaries and Employee Benefits	8,352,125.12	7,473,377.93	9,579,445.15

# Financial Trend

As of: 11/30/2024  
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	11/30/2022 Year-To-Date Actual	11/30/2023 Year-To-Date Actual	11/30/2024 Year-To-Date Actual
<b>Services and Supplies</b>			
7030 -- Clothing and Personal	17,293.53	28,877.22	1,399.35
7050 -- Communications	48,123.46	65,997.34	45,215.92
7060 -- Food	700.96	6,495.91	543.59
7070 -- Household Supplies	10,924.54	13,849.76	15,881.68
7090 -- Insurance	97,377.00	108,929.00	150,895.00
7120 -- Equipment Maintenance	15,097.95	17,462.99	21,483.08
7200 -- Structure & Ground Maintenance	32,206.42	188,872.93	24,290.50
7205 -- Fire Defense Zone	106,965.26	121,780.07	159,272.03
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	4,723.25	19,765.24	16,776.00
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	7,857.48	28,081.79	3,182.92
7363 -- Equipment Maintenance	37,162.00	56,346.78	43,324.58
7400 -- Medical, Dental and Lab	17,582.69	69,585.26	31,936.33
7430 -- Memberships	10,460.00	11,260.00	11,753.00
7450 -- Office Expense	3,673.65	13,723.67	2,602.35
7456 -- IT Hardware Purchase < \$5K	854.22	8,231.17	11,918.08
7460 -- Professional & Special Service	135,765.69	217,776.63	130,416.50
7507 -- ADP Payroll Fees	4,178.21	3,893.48	4,729.84
7510 -- Contractual Services	80,232.63	114,643.21	81,736.20
7530 -- Publications & Legal Notices	2,742.48	380.00	891.00
7540 -- Rents/Leases-Equipment	2,375.17	2,052.01	1,501.36
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,449.62	5,051.52	5,169.12
7630 -- Small Tools & Instruments	1,686.01	218.27	193.62
7650 -- Special Departmental Expense	25,276.11	20,226.36	21,253.27

# Financial Trend

As of: 11/30/2024  
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	11/30/2022 Year-To-Date Actual	11/30/2023 Year-To-Date Actual	11/30/2024 Year-To-Date Actual
7671 -- Special Projects	2,133.28	4,240.82	4,526.02
7730 -- Transportation and Travel	22,339.22	26,589.42	20,044.24
7731 -- Gasoline-Oil-Fuel	15,307.74	22,504.94	21,652.76
7732 -- Training	13,384.27	23,988.26	22,902.17
7760 -- Utilities	19,644.70	25,946.48	39,602.59
Services and Supplies	738,517.54	1,226,770.53	895,093.10
<b>Other Charges</b>			
7830 -- Interest Expense	62,177.76	52,259.00	42,166.67
Other Charges	62,177.76	52,259.00	42,166.67
<b>Capital Assets</b>			
8200 -- Structures&Struct Improvements	1,050.00	11,580.00	0.00
8300 -- Equipment	10,844.14	412,382.73	21,459.90
Capital Assets	11,894.14	423,962.73	21,459.90
Expenditures	9,164,714.56	9,176,370.19	10,538,164.82
<b>Other Financing Sources &amp; Uses</b>			
<b>Other Financing Uses</b>			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00
<b>Changes to Fund Balances</b>			
<b>Decrease to Residual Fund Balance</b>			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00

# Financial Trend

As of: 11/30/2024  
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	11/30/2022 Year-To-Date Actual	11/30/2023 Year-To-Date Actual	11/30/2024 Year-To-Date Actual
<b>Increase to Residual Fund Balance</b>			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-4,927,117.75	-4,800,487.36	-6,380,346.74
Net Financial Impact	-4,927,117.75	-4,800,487.36	-6,380,346.74

# Expenditure Trend

As of: 11/30/2024  
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	6/30/2024 Month-To-Date Actual	7/31/2024 Month-To-Date Actual	8/31/2024 Month-To-Date Actual	9/30/2024 Month-To-Date Actual	10/31/2024 Month-To-Date Actual	11/30/2024 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	1,070,120.14	879,231.33	1,015,137.10	685,917.04	830,038.30	995,799.76
6300 -- Overtime	-40,655.92	315,355.21	879,098.65	296,928.87	320,766.52	448,240.43
6301 -- Overtime - Reimbursable	359,117.13	0.00	0.00	0.00	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	271,687.91	662,123.63	172,698.02	171,792.37	88,330.44	161,939.62
6450 -- Supp Retirement Contribution	750,000.00	0.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	16,231.30	20,743.80	19,902.26	19,869.34	16,882.87	16,381.86
6600 -- Health Insurance Contrib	218,246.19	217,197.85	217,447.30	216,548.85	216,375.96	197,947.09
6700 -- Unemployment Ins Contribution	20.16	16.80	26.88	23.52	20.16	128.80
6900 -- Workers Compensation	0.00	496,534.52	0.00	0.00	0.00	0.00
<b>Total Salaries and Employee Benefits</b>	<b>2,644,766.91</b>	<b>2,591,203.14</b>	<b>2,304,310.21</b>	<b>1,391,079.99</b>	<b>1,472,414.25</b>	<b>1,820,437.56</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	-651.66	0.00	493.72	400.75	204.90	299.98
7050 -- Communications	10,878.46	8,385.44	8,877.21	6,078.25	9,474.52	12,400.50
7060 -- Food	498.71	328.37	0.00	215.22	0.00	0.00
7070 -- Household Supplies	6,719.01	1,286.74	4,211.08	1,947.29	5,303.38	3,133.19
7090 -- Insurance	0.00	150,895.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	6,369.40	2,856.93	3,226.15	0.00	10,476.12	4,923.88
7200 -- Structure & Ground Maintenance	33,197.40	393.00	9,974.69	2,292.76	4,126.05	7,504.00
7205 -- Fire Defense Zone	44,818.06	35,060.09	24,397.23	2,408.45	41,010.00	56,396.26
7322 -- Consulting & Mgmt Fees	1,448.66	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	16,939.00	0.00	0.00	16,776.00	0.00	0.00
7325 -- Other Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	9,859.86	0.00	253.72	2,929.20	0.00	0.00
7363 -- Equipment Maintenance	18,050.96	6,950.38	5,868.50	3,190.74	830.00	26,484.96
7400 -- Medical, Dental and Lab	8,601.14	2,114.72	2,203.60	4,518.78	1,375.05	21,724.18



# Expenditure Trend

As of: 11/30/2024  
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	6/30/2024 Month-To-Date Actual	7/31/2024 Month-To-Date Actual	8/31/2024 Month-To-Date Actual	9/30/2024 Month-To-Date Actual	10/31/2024 Month-To-Date Actual	11/30/2024 Month-To-Date Actual
7430 -- Memberships	850.00	400.00	0.00	1,258.00	0.00	10,095.00
7450 -- Office Expense	1,869.54	186.13	441.27	1,574.76	126.48	273.71
7456 -- IT Hardware Purchase < \$5K	1,207.75	3,542.53	0.00	0.00	8,375.55	0.00
7460 -- Professional & Special Service	91,091.00	15,735.00	25,926.00	41,000.50	22,877.50	24,877.50
7507 -- ADP Payroll Fees	1,147.19	1,027.24	880.95	1,043.75	896.95	880.95
7510 -- Contractual Services	6,731.84	20,043.31	9,162.20	31,843.62	14,725.00	5,962.07
7530 -- Publications & Legal Notices	0.00	340.00	0.00	294.00	0.00	257.00
7540 -- Rents/Leases-Equipment	914.93	179.44	917.70	179.44	224.78	0.00
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	2,584.56	0.00	0.00	2,584.56	0.00
7630 -- Small Tools & Instruments	1,684.62	193.62	0.00	0.00	0.00	0.00
7650 -- Special Departmental Expense	3,295.00	1,710.83	0.00	0.00	17,501.00	2,041.44
7671 -- Special Projects	2,564.51	0.00	3,208.74	387.90	0.00	929.38
7730 -- Transportation and Travel	-6,693.26	2,370.57	-1,723.96	14,428.35	189.00	4,780.28
7731 -- Gasoline-Oil-Fuel	10,497.52	2,762.40	345.60	7,181.72	793.39	10,569.65
7732 -- Training	21,149.38	1,369.46	3,000.00	7,647.64	1,171.00	9,714.07
7760 -- Utilities	4,978.43	5,358.51	5,460.86	1,214.27	9,387.04	18,181.91
Total Services and Supplies	298,017.45	266,074.27	107,125.26	148,811.39	151,652.27	221,429.91
Other Charges						
7830 -- Interest Expense	0.00	42,166.67	0.00	0.00	0.00	0.00
Total Other Charges	0.00	42,166.67	0.00	0.00	0.00	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	54,049.95	0.00	0.00	0.00	0.00	0.00
8300 -- Equipment	14,085.95	0.00	1,000.00	1,392.50	15,345.90	3,721.50
Total Capital Assets	68,135.90	0.00	1,000.00	1,392.50	15,345.90	3,721.50
Total Expenditures	3,010,920.26	2,899,444.08	2,412,435.47	1,541,283.88	1,639,412.42	2,045,588.97

# Expenditure Trend

As of: 11/30/2024  
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	6/30/2024 Month-To-Date Actual	7/31/2024 Month-To-Date Actual	8/31/2024 Month-To-Date Actual	9/30/2024 Month-To-Date Actual	10/31/2024 Month-To-Date Actual	11/30/2024 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	1,250,000.00	0.00	0.00	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	1,250,000.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	1,250,000.00	0.00	0.00	0.00	0.00	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	4,260,920.26	2,899,444.08	2,412,435.47	1,541,283.88	1,639,412.42	2,045,588.97
Total Report	4,260,920.26	2,899,444.08	2,412,435.47	1,541,283.88	1,639,412.42	2,045,588.97

# 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)	12-M % (net)
November 2023	12,282,010.09	-	713,996.43	4,694.89	12,991,311.63	5.78%	4.27%
December 2023	12,991,311.63	-	575,483.14	4,869.48	13,561,925.29	4.39%	10.20%
January 2024	13,561,925.29	-	(1,968.15)	5,017.39	13,554,939.75	-0.05%	6.12%
February 2024	13,554,939.75	-	102,257.78	5,014.57	13,652,182.96	0.72%	9.03%
March 2024	13,652,182.96	-	233,921.73	5,036.05	13,881,068.64	1.68%	9.16%
April 2024	13,881,068.64	-	(376,667.21)	5,087.78	13,499,313.65	-2.75%	5.59%
May 2024	13,499,313.65	-	342,013.54	5,002.35	13,836,324.84	2.50%	8.89%
June 2024	13,836,324.84	-	163,373.14	5,089.30	13,994,608.68	1.14%	8.26%
July 2024	13,994,608.68	-	314,584.56	5,123.61	14,304,069.63	2.21%	9.42%
August 2024	14,304,069.63	-	231,104.07	5,197.00	14,529,976.70	1.58%	12.80%
September 2024	14,529,976.70	-	201,999.99	5,251.96	14,726,724.73	1.35%	17.79%
October 2024	14,726,724.73	-	(307,334.38)	5,304.04	14,414,086.31	-2.12%	16.41%
<b>Total</b>		-	<b>2,192,764.64</b>	<b>60,688.42</b>			

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)	12-M % (net)
September 2023	6,153,832.09	-	(180,206.91)	2,310.42	5,971,314.76	-2.97%	5.82%
October 2023	5,971,314.76	-	(121,272.78)	2,266.94	5,847,775.04	-2.07%	2.35%
November 2023	5,847,775.04	-	339,647.61	2,234.82	6,185,187.83	5.77%	4.26%
December 2023	6,185,187.83	-	273,741.68	2,317.85	6,456,611.66	4.39%	10.19%
January 2024	6,456,611.66	-	(929.12)	2,388.73	6,453,293.81	-0.05%	6.11%
February 2024	6,453,293.81	-	48,673.46	2,387.37	6,499,579.90	0.72%	9.02%
March 2024	6,499,579.90	-	111,362.52	2,397.59	6,608,544.83	1.68%	9.16%
April 2024	6,608,544.83	-	(179,319.72)	2,422.22	6,426,802.89	-2.75%	5.58%
May 2024	6,426,802.89	-	162,826.27	2,381.53	6,587,247.63	2.50%	8.89%
June 2024	6,587,247.63	-	77,777.04	2,422.98	6,662,601.69	1.14%	8.25%
July 2024	6,662,601.69	-	149,781.18	2,439.40	6,809,943.47	2.21%	9.42%
August 2024	6,809,943.47	-	110,036.81	2,474.32	6,917,505.96	1.58%	12.79%
September 2024	6,917,505.96	-	96,146.26	2,500.50	7,011,151.72	1.35%	17.78%
October 2024	7,011,151.72	-	(146,342.42)	2,525.22	6,862,284.08	-2.12%	16.40%
<b>Total</b>		-	<b>1,043,401.57</b>	<b>28,892.53</b>			

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

Total Accrued Pension Liability at 6/30/2023 = \$ 134,595,098

CalPERS total assets at 6/30/2023 = 110,912,493

Net Pension Liability at 6/30/2023 = \$ **23,682,605**

\*Funded status = **82.4%**

\*The PARS pension trust balance at 6/30/23 was \$6,148,326. When combined with CalPERS assets, total assets equal \$117,060,819, or a pension funded status of 87.0%.

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

Account Report for the Period  
9/1/2024 to 9/30/2024

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

**Account Summary**

Source	Balance as of 9/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 9/30/2024
OPEB	\$14,529,976.70	\$0.00	\$201,999.99	\$5,251.96	\$0.00	\$0.00	\$14,726,724.73
PENSION	\$6,917,505.96	\$0.00	\$96,146.26	\$2,500.50	\$0.00	\$0.00	\$7,011,151.72
<b>Totals</b>	<b>\$21,447,482.66</b>	<b>\$0.00</b>	<b>\$298,146.25</b>	<b>\$7,752.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,737,876.45</b>

**Investment Selection**

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

**Investment Objective**

Source	
OPEB	Individual account based on Moderately Conservative - Strategic Blend. 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 - Strategic Blend. 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	1.39%	5.35%	17.92%	2.10%	5.00%	5.57%	1/19/2010
PENSION	1.39%	5.35%	17.94%	2.12%	4.71%	-	6/29/2017

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

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

MONTECITO FIRE PROTECTION DISTRICT  
PARS Post-Employment Benefits Trust

Account Report for the Period  
10/1/2024 to 10/31/2024

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

## Account Summary

Source	Balance as of 10/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 10/31/2024
OPEB	\$14,726,724.73	\$0.00	-\$307,334.38	\$5,304.04	\$0.00	\$0.00	\$14,414,086.31
PENSION	\$7,011,151.72	\$0.00	-\$146,342.42	\$2,525.22	\$0.00	\$0.00	\$6,862,284.08
<b>Totals</b>	<b>\$21,737,876.45</b>	<b>\$0.00</b>	<b>-\$453,676.80</b>	<b>\$7,829.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,276,370.39</b>

## Investment Selection

### Source

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

## Investment Objective

### Source

OPEB	Individual account based on Moderately Conservative - Strategic Blend. 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 - Strategic Blend. 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	-2.09%	0.88%	17.85%	0.89%	4.29%	5.23%	1/19/2010
PENSION	-2.09%	0.88%	17.87%	0.90%	4.10%	-	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