

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

September 18, 2023 at 2:00 p.m.

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

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Review and make recommendation for approval of the Final Budget for Fiscal Year 2022-23.
3. Review and make recommendation for approval of July and August 2023 financial statements.
4. Review PARS Post-Employment Benefits Trust statement for July 2023.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment. The next meeting is scheduled for Monday, November 20, 2023 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is September 14, 2023.



David Neels, Fire Chief

Agenda

Item #2

Variance Report
Finance Committee - September 18, 2023

Report	Line Item	Variance Explanation
1 Balance Sheet	0130	Funds held with the rental property management company.
2 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement.
3 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$7,965,000.
4 Financial Status		The District's budget numbers are not uploaded to FIN until after the Final Budget is approved.
5 Revenue Transactions	3010 - 3057	Property tax revenue transactions are all input by the County Auditor-Controller's office.

Balance Sheet

As of: 8/31/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	13,304,669.07	1,004,259.00	4,227,676.37	10,081,251.70
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	29,510.68	0.00	0.00	29,510.68 1
0230 -- Accounts Receivable	172,686.00	0.00	172,686.00	0.00
0240 -- Interest Receivable	82,153.88	0.00	82,153.88	0.00
Total Assets	13,589,519.63	1,004,259.00	4,482,516.25	10,111,262.38
Total Assets & Other Debits	13,589,519.63	1,004,259.00	4,482,516.25	10,111,262.38
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	281,472.72	281,472.72	0.00
1015 -- EFT Payable	4,789.08	1,541,387.43	1,536,598.35	0.00
1020 -- Salaries & Benefits Payable	33,706.00	0.00	0.00	33,706.00
1210 -- Accounts Payable	107,125.95	1,818,251.71	1,720,666.71	9,540.95
1240 -- Accrued Expenses	24,997.00	24,997.00	0.00	0.00
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25 2
1400 -- Deposits	500.00	0.00	0.00	500.00
1730 -- Unidentified Deposits	0.00	7,743.53	7,743.53	0.00
Total Liabilities	2,207,370.28	3,673,852.39	3,546,481.31	2,079,999.20
Equity				
2130 -- Fund Balance-Committed	7,965,500.00	0.00	0.00	7,965,500.00 3
2200 -- Fund Balance-Residual	3,416,649.35	4,298,168.93	947,282.76	65,763.18
Total Equity	11,382,149.35	4,298,168.93	947,282.76	8,031,263.18
Total Liabilities, Equity & Other Credits	13,589,519.63	7,972,021.32	4,493,764.07	10,111,262.38

Balance Sheet

As of: 8/31/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,037,168.96	19,902.96	0.00	3,057,071.92
0240 -- Interest Receivable	13,502.96	0.00	13,502.96	0.00
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00
Total Assets	3,902,911.92	19,902.96	13,502.96	3,909,311.92
Total Assets & Other Debits	3,902,911.92	19,902.96	13,502.96	3,909,311.92
Liabilities, Equity & Other Credits				
Liabilities				
1730 -- Unidentified Deposits	0.00	6,400.00	6,400.00	0.00
Total Liabilities	0.00	6,400.00	6,400.00	0.00
Equity				
2110 -- Fund Balance-Nonspendable	852,240.00	0.00	0.00	852,240.00
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	477,672.47	0.00	6,400.00	484,072.47
Total Equity	3,902,911.92	0.00	6,400.00	3,909,311.92
Total Liabilities, Equity & Other Credits	3,902,911.92	6,400.00	12,800.00	3,909,311.92

Balance Sheet

As of: 8/31/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2023	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2023
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,383,557.71	11,414.16	73,615.85	3,321,356.02
0240 -- Interest Receivable	11,414.16	0.00	11,414.16	0.00
Total Assets	3,394,971.87	11,414.16	85,030.01	3,321,356.02
Total Assets & Other Debits	3,394,971.87	11,414.16	85,030.01	3,321,356.02
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	28,634.00	28,634.00	0.00
1015 -- EFT Payable	0.00	44,981.85	44,981.85	0.00
1210 -- Accounts Payable	46,706.85	73,615.85	26,909.00	0.00
1240 -- Accrued Expenses	585.00	585.00	0.00	0.00
Total Liabilities	47,291.85	147,816.70	100,524.85	0.00
Equity				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	184,151.50	26,909.00	585.00	157,827.50
Total Equity	3,347,680.02	26,909.00	585.00	3,321,356.02
Total Liabilities, Equity & Other Credits	3,394,971.87	174,725.70	101,109.85	3,321,356.02

Financial Status

As of: 8/31/2023 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	0.00	-38,935.75	-38,935.75	--
3011 -- Property Tax-Unitary	0.00	151.15	151.15	--
3015 -- PT PY Corr/Escapes Secured	0.00	29,282.09	29,282.09	--
3020 -- Property Tax-Current Unsecd	0.00	-2,225.15	-2,225.15	--
3023 -- PT PY Corr/Escapes Unsecured	0.00	6,185.71	6,185.71	--
3040 -- Property Tax-Prior Secured	0.00	19.46	19.46	--
3050 -- Property Tax-Prior Unsecured	0.00	3,122.66	3,122.66	--
3054 -- Supplemental Pty Tax-Current	0.00	114,292.56	114,292.56	--
3056 -- Supplemental Pty Tax-Prior	0.00	-73.53	-73.53	--
Taxes	0.00	111,819.20	111,819.20	--
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	339.14	339.14	--
Fines, Forfeitures, and Penalties	0.00	339.14	339.14	--
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	-100,942.00	-100,942.00	--
4310 -- State Grant	0.00	-71,744.00	-71,744.00	--
Intergovernmental Revenue-State	0.00	-172,686.00	-172,686.00	--
Revenues	0.00	-60,527.66	-60,527.66	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	1,184,421.99	-1,184,421.99	--
6300 -- Overtime	0.00	427,896.43	-427,896.43	--
6400 -- Retirement Contribution	0.00	155,873.50	-155,873.50	--
6550 -- FICA/Medicare	0.00	23,997.79	-23,997.79	--

Financial Status

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
6600 -- Health Insurance Contrib	0.00	395,312.88	-395,312.88	--
6700 -- Unemployment Ins Contribution	0.00	13.12	-13.12	--
6900 -- Workers Compensation	0.00	506,262.00	-506,262.00	--
Salaries and Employee Benefits	0.00	2,693,777.71	-2,693,777.71	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	26,623.39	-26,623.39	--
7050 -- Communications	0.00	30,598.97	-30,598.97	--
7060 -- Food	0.00	-806.62	806.62	--
7070 -- Household Supplies	0.00	4,744.87	-4,744.87	--
7090 -- Insurance	0.00	108,929.00	-108,929.00	--
7120 -- Equipment Maintenance	0.00	5,038.43	-5,038.43	--
7200 -- Structure & Ground Maintenance	0.00	10,410.52	-10,410.52	--
7205 -- Fire Defense Zone	0.00	47,082.55	-47,082.55	--
7363 -- Equipment Maintenance	0.00	16,894.73	-16,894.73	--
7400 -- Medical, Dental and Lab	0.00	5,685.66	-5,685.66	--
7450 -- Office Expense	0.00	1,189.73	-1,189.73	--
7456 -- IT Hardware Purchase < \$5K	0.00	3,892.15	-3,892.15	--
7460 -- Professional & Special Service	0.00	98,169.88	-98,169.88	--
7507 -- ADP Payroll Fees	0.00	1,673.53	-1,673.53	--
7510 -- Contractual Services	0.00	76,675.98	-76,675.98	--
7530 -- Publications & Legal Notices	0.00	210.00	-210.00	--
7540 -- Rents/Leases-Equipment	0.00	866.99	-866.99	--
7580 -- Rents/Leases-Structure	0.00	2,525.76	-2,525.76	--
7650 -- Special Departmental Expense	0.00	1,696.46	-1,696.46	--
7730 -- Transportation and Travel	0.00	3,708.22	-3,708.22	--
7731 -- Gasoline-Oil-Fuel	0.00	2,916.21	-2,916.21	--
7732 -- Training	0.00	11,245.44	-11,245.44	--

Financial Status

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Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
7760 -- Utilities	0.00	10,755.64	-10,755.64	--
Services and Supplies	0.00	470,727.49	-470,727.49	--
Other Charges				
7830 -- Interest Expense	0.00	52,259.00	-52,259.00	--
Other Charges	0.00	52,259.00	-52,259.00	--
Capital Assets				
8200 -- Structures&Struct Improvements	0.00	3,975.00	-3,975.00	--
8300 -- Equipment	0.00	69,619.31	-69,619.31	--
Capital Assets	0.00	73,594.31	-73,594.31	--
Expenditures	0.00	3,290,358.51	-3,290,358.51	--
Montecito Fire Protection Dist	0.00	-3,350,886.17	-3,350,886.17	--

Financial Status

As of: 8/31/2023 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Other Financing Sources & Uses				
Other Financing Sources				
5919 -- Sale Capital Assets-Prsnl Prop	0.00	6,400.00	6,400.00	--
Other Financing Sources	0.00	6,400.00	6,400.00	--
Other Financing Sources & Uses	0.00	6,400.00	6,400.00	--
Montecito Fire Cap Outlay Res	0.00	6,400.00	6,400.00	--

Financial Status

As of: 8/31/2023 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2024 Fiscal Year Adjusted Budget	8/31/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Expenditures				
Capital Assets				
8200 -- Structures&Struct Improvements	0.00	26,324.00	-26,324.00	--
Capital Assets	0.00	26,324.00	-26,324.00	--
Expenditures	0.00	26,324.00	-26,324.00	--
Montecito Fire Land & Building	0.00	-26,324.00	-26,324.00	--
Net Financial Impact	0.00	-3,370,810.17	-3,370,810.17	--

Revenue Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT03798	7/29/2023	894	05/01/23-06/30/23 CY Sec Annual 1% Tax (3010)	295,669.60
AUT - PT03801	7/29/2023	894	RVS EST 2022SEC1% Collect 5-1-23 to 6-20-23 (3010)	-235,241.71
AUT - PT03804	7/30/2023	894	RVS TeeterESTSEC 1%ADV 22-23 @6-20-23 (3010)	-317,778.29
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Sec Annual 1% Tax (3010)	218,402.32
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Sec Pipeline 1% Tax (3010)	12.33
Total Property Tax-Current Secured				-38,935.75
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03800	7/29/2023	894	05/01/23-06/30/23 Unsec Unitary 1% Tax (3011)	151.15
Total Property Tax-Unitary				151.15
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03798	7/29/2023	894	05/01/23-06/30/23 CY Sec Escape 1% Tax (3015)	6,701.37
AUT - PT03799	7/29/2023	894	05/01/23-06/30/23 CY Sec Escape 1% Tax (3015)	238.75
AUT - PT03799	7/29/2023	894	05/01/23-06/30/23 CY Sec Annual 1% Tax (3015)	-3,439.07
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Sec Escape 1% Tax (3015)	-1,813.73
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Sec Annual 1% Tax (3015)	-5,503.52
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Sec Escape 1% Tax (3015)	33,098.29
Total PT PY Corr/Escapes Secured				29,282.09
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03800	7/29/2023	894	05/01/23-06/30/23 CY Unsec Annual 1% Tax (3020)	-2,225.15
Total Property Tax-Current Unsecd				-2,225.15
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03800	7/29/2023	894	05/01/23-06/30/23 CY Unsec Escape 1% Tax (3023)	6,216.13
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Unsec Escape 1% Tax (3023)	-30.42
Total PT PY Corr/Escapes Unsecured				6,185.71
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03796	7/29/2023	894	05/01/23-06/30/23 PY Sec 1% Tax (3040)	108.39

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Revenue Transactions

From 7/1/2023 to 8/31/2023

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
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj PY Sec 1% Tax (3040)	-88.93
			Total Property Tax-Prior Secured	19.46
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03800	7/29/2023	894	05/01/23-06/30/23 PY Unsec 1% Tax (3050)	3,122.66
			Total Property Tax-Prior Unsecured	3,122.66
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03797	7/29/2023	894	05/01/23-06/30/23 CY Neg Sup 1% Tax (3054)	-4,858.96
AUT - PT03797	7/29/2023	894	05/01/23-06/30/23 CY Suppl 1% Tax (3054)	161,117.21
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Suppl 1% Tax (3054)	-6,934.08
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj CY Neg Sup 1% Tax (3054)	-215.01
AUT - PT03805	7/30/2023	894	RVS TEETER ESTSUP 1% ADV 22-23 @6-20-23 (3054)	-222,110.61
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Neg Sup 1% Tax (3054)	34.55
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv CY Suppl 1% Tax (3054)	178,218.70
AUT - PT03807	8/31/2023	894	Add'l SUP Collections 7-1-22 to 6-30-2023 (3054)	9,040.76
			Total Supplemental Pty Tax-Current	114,292.56
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03796	7/29/2023	894	05/01/23-06/30/23 PY Neg Sup Sec 1% Tax (3056)	81.08
AUT - PT03796	7/29/2023	894	05/01/23-06/30/23 PY Sup Sec 1% Tax (3056)	-304.75
AUT - PT03797	7/29/2023	894	05/01/23-06/30/23 PY Sup Unsec 1% Tax (3056)	-16.84
AUT - PT03797	7/29/2023	894	05/01/23-06/30/23 PY Neg Sup Unsec 1% Tax (3056)	-0.55
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj PY Sup Sec 1% Tax (3056)	479.46
AUT - PT03780	7/30/2023	894	06/30/23 TeeterAdj PY Sup Unsec 1% Tax (3056)	-303.15
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv PY Sup Unsec 1% Tax (3056)	15.17
AUT - PT03806	7/30/2023	894	06/30/23 TeeterAdv PY Sup Sec 1% Tax (3056)	-23.95
			Total Supplemental Pty Tax-Prior	-73.53
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03802	7/29/2023	894	Unsec 506 IntPEN 5-1-2023 to 6-30-2023 (3057)	339.14

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Revenue Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Total PT-506 Int, 480 CIOS/CIC Pen				339.14
Line Item Account 3750 -- State-Emergency Assistance				
AUT - RACRvsl	7/1/2023	894	CalOES revenue: OES San Luis Obispo SAR, 01/2023	-17,644.00
AUT - RACRvsl	7/1/2023	894	CalOES revenue: OES Preposition, 03/2023	-83,298.00
Total State-Emergency Assistance				-100,942.00
Line Item Account 4310 -- State Grant				
AUT - RACRvsl	7/1/2023	894	CalFire Prevention Grant interim payment, 06/2023	-71,744.00
Total State Grant				-71,744.00
Total Montecito Fire Protection Dist				-60,527.66

Revenue Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 5919 -- Sale		Capital	Assets-Prsnl Prop	
DJE - 0168329	7/25/2023	894	US Auction: Sale of RBC96 (VIN -37982)	6,400.00
			Total Sale Capital Assets-Prsnl Prop	6,400.00
			Total Montecito Fire Cap Outlay Res	6,400.00

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
07/06/2023	EFC - 0036681	WAGE WORKS INC	Montecito Fire FSA 2022 plan payments, 7/3/23	0.00	1,242.91
07/13/2023	EFC - 0036682	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 7/10/23	0.00	293.01
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/14/23	0.00	201,882.47
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/14/23	0.00	138,587.47
07/14/2023	MIC - 0183435	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/15/23	0.00	49,097.85
07/20/2023	EFC - 0036683	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 7/17/23	0.00	3,214.90
07/26/2023	EFC - 0036698	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/14/23	0.00	20,630.50
07/26/2023	EFC - 0036698	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/14/23	0.00	11,750.00
07/27/2023	CLM - 0744240	MONTECITO FIREMENS ASSOC	Employee association dues, 7/14/23	0.00	4,200.00
07/27/2023	CLM - 0744240	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/14/23	0.00	1,386.50
07/27/2023	CLM - 0744552	AFLAC	Employee paid insurance, July 2023	0.00	1,086.14
07/27/2023	EFC - 0036684	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 7/24/23	0.00	125.47
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/1/23	0.00	193,896.33
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/1/23	0.00	117,380.42
08/01/2023	MIC - 0184243	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/1/23	0.00	50,688.62
08/03/2023	EFC - 0037003	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 7/31/23	0.00	704.63
08/10/2023	EFC - 0037004	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 8/7/23	0.00	1,780.00
08/15/2023	EFC - 0036858	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/1/23	0.00	20,630.50
08/15/2023	EFC - 0036858	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/1/23	0.00	11,750.00
08/16/2023	CLM - 0749785	MONTECITO FIREMENS ASSOC	Employee association dues, 8/16/23	0.00	4,200.00
08/16/2023	CLM - 0749785	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 8/16/23	0.00	1,357.00
08/16/2023	EFC - 0037009	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/16/23	0.00	191,018.89
08/16/2023	EFC - 0037009	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/16/23	0.00	122,104.12
08/17/2023	EFC - 0036860	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/16/23	0.00	20,630.50

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/17/2023	EFC - 0036860	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/16/23	0.00	11,750.00
08/17/2023	EFC - 0037005	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 8/14/23	0.00	560.09
08/24/2023	EFC - 0037006	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 8/21/23	0.00	677.33
08/29/2023	CLM - 0748835	AFLAC	Employee paid insurance, August 2023	0.00	1,086.14
08/31/2023	EFC - 0037007	WAGE WORKS INC	Montecito Fire FSA 2023 plan payments, 8/28/23	0.00	710.20
Total Regular Salaries				0.00	1,184,421.99
Line Item Account 6300 -- Overtime					
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 7/14/23	0.00	145,160.85
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 8/1/23	0.00	135,212.87
08/16/2023	EFC - 0037009	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payrol Overtime, 8/16/23	0.00	147,522.71
Total Overtime				0.00	427,896.43
Line Item Account 6400 -- Retirement Contribution					
07/14/2023	MIC - 0183435	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/15/23	0.00	75,555.59
07/17/2023	MIC - 0183045	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRM	0.00	609.00
07/17/2023	MIC - 0183045	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRS	0.00	1,715.00
08/01/2023	MIC - 0184243	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/1/23	0.00	77,993.91
Total Retirement Contribution				0.00	155,873.50
Line Item Account 6550 -- FICA/Medicare					
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/14/23	0.00	8,303.22
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/1/23	0.00	7,728.69
08/16/2023	EFC - 0037009	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/16/23	0.00	7,965.88
Total FICA/Medicare				0.00	23,997.79

Cost Transactions

From 7/1/2023 to 8/31/2023

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					
07/01/2023	CLM - 0739155	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, July 2023	0.00	101,688.60
07/01/2023	CLM - 0739155	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, July 2023	0.00	77,244.25
07/01/2023	CLM - 0739155	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, July 2023	0.00	335.57
07/01/2023	CLM - 0739155	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2023	0.00	254.91
07/01/2023	CLM - 0740388	DELTA DENTAL	Dental insurance - active, July 2023	0.00	7,765.58
07/01/2023	CLM - 0740388	DELTA DENTAL	Dental insurance - retirees, July 2023	0.00	6,850.52
07/01/2023	CLM - 0740421	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, July 2023	0.00	670.54
07/01/2023	MIC - 0182365	VISION SERVICE PLAN-CA	Vision insurance - active, July 2023	0.00	1,491.78
07/01/2023	MIC - 0182365	VISION SERVICE PLAN-CA	Vision insurance - retirees, July 2023	0.00	1,872.66
08/01/2023	CLM - 0743691	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, August 2023	0.00	100,673.80
08/01/2023	CLM - 0743691	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, August 2023	0.00	77,244.25
08/01/2023	CLM - 0743691	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, August 2023	0.00	322.16
08/01/2023	CLM - 0743691	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, August 2023	0.00	247.18
08/02/2023	CLM - 0744374	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, August 2023	0.00	670.54
08/03/2023	CLM - 0745280	DELTA DENTAL	Dental insurance - active, August 2023	0.00	7,765.58
08/03/2023	CLM - 0745280	DELTA DENTAL	Dental insurance - retirees, August 2023	0.00	6,850.52
08/03/2023	MIC - 0183462	VISION SERVICE PLAN-CA	Vision insurance - active, August 2023	0.00	1,491.78
08/03/2023	MIC - 0183462	VISION SERVICE PLAN-CA	Vision insurance - retirees, August 2023	0.00	1,872.66
Total Health Insurance Contrib				0.00	395,312.88
Line Item Account 6700 -- Unemployment Ins Contribution					
07/14/2023	EFC - 0036685	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 7/14/23	0.00	0.00

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/01/2023	EFC - 0036846	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/1/23	0.00	13.12
			Total Unemployment Ins Contribution	0.00	13.12
Line Item Account 6900 -- Workers Compensation					
07/01/2023	CLM - 0740370	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's comp insurance premium, FY 23-24	0.00	506,262.00
			Total Workers Compensation	0.00	506,262.00
Line Item Account 7030 -- Clothing and Personal					
08/08/2023	CLM - 0745735	ADVANCED PPE COMP	PPE cleaning and repair	0.00	303.68
08/10/2023	CLM - 0746334	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE, 38 pairs of pants	0.00	12,416.03
08/16/2023	CLM - 0746801	SANTA BARBARA TROPHY	Name badge (6)	0.00	75.04
08/22/2023	CLM - 0747542	ALLSTAR FIRE EQUIPMENT INC	PPE: Turnouts, 3 sets	0.00	13,828.64
			Total Clothing and Personal	0.00	26,623.39
Line Item Account 7050 -- Communications					
07/01/2023	CLM - 0740578	IMPULSE INTERNET SERVICES	Phone services, July 2023	0.00	1,675.38
07/01/2023	MIC - 0181566	TOWERSTREAM CORPORATION	Redundant internet Station 91: July 2023	0.00	88.25
07/01/2023	MIC - 0181566	TOWERSTREAM CORPORATION	Redundant internet Station 92: July 2023	0.00	88.25
07/05/2023	MIC - 0182702	FRONTIER	209/097-2953.0	0.00	621.93
07/05/2023	MIC - 0182702	FRONTIER	209/111-1529.0	0.00	130.72
07/05/2023	MIC - 0182702	FRONTIER	805-565-9618	0.00	88.44
07/05/2023	MIC - 0182702	FRONTIER	805-969-0318	0.00	92.47
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.04
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.04
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.04
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.04
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	107.69
07/05/2023	MIC - 0182702	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.04
07/11/2023	MIC - 0182857	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: July 2023	0.00	1,815.90

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/11/2023	MIC - 0182857	COX COMMUNICATIONS - BUSINESS	Internet Station 2: July 2023	0.00	460.00
07/12/2023	CLM - 0741604	SATCOM GLOBAL INC	Satellite phone charges	0.00	165.70
07/21/2023	MIC - 0183272	TOWERSTREAM CORPORATION	Redundant internet Station 91: August 2023	0.00	88.25
07/21/2023	MIC - 0183272	TOWERSTREAM CORPORATION	Redundant internet Station 92: August 2023	0.00	88.25
07/28/2023	CLM - 0743556	COMMLINE INC	Pyramid Extenders for BC vehicles install	0.00	3,017.90
07/28/2023	CLM - 0744112	VERIZON WIRELESS	Wireless service, 6/14-7/13/23	0.00	2,103.20
07/28/2023	MIC - 0183226	RS COMMUNICATION CONSULTANTS	Hardwire kit for portable radios	0.00	604.54
07/28/2023	MIC - 0183226	RS COMMUNICATION CONSULTANTS	Portable radios programming	0.00	570.00
08/03/2023	CLM - 0744328	IMPULSE INTERNET SERVICES	Phone services, 08/25/23-09/24/23	0.00	1,676.04
08/03/2023	CLM - 0745584	SATCOM GLOBAL INC	Satellite phone charges	0.00	165.70
08/07/2023	MIC - 0183827	FRONTIER	209/097-2953.0	0.00	621.93
08/07/2023	MIC - 0183827	FRONTIER	209/111-1529.0	0.00	130.72
08/07/2023	MIC - 0183827	FRONTIER	805-565-9618	0.00	88.49
08/07/2023	MIC - 0183827	FRONTIER	805-969-0318	0.00	92.52
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.04
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.04
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.04
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.04
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	107.69
08/07/2023	MIC - 0183827	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.04
08/09/2023	MIC - 0184023	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: August 2023	0.00	1,815.90
08/09/2023	MIC - 0184023	COX COMMUNICATIONS - BUSINESS	Internet Station 2: August 2023	0.00	460.00
08/14/2023	CLM - 0746828	CAPTURE TECHNOLOGIES	Dispatch voice recorder equip/service exp 7/31/24	0.00	9,000.00
08/16/2023	MIC - 0184229	TOWERSTREAM CORPORATION	Redundant internet Station 91: September 2023	0.00	88.25
08/16/2023	MIC - 0184229	TOWERSTREAM CORPORATION	Redundant internet Station 92: September 2023	0.00	88.25
08/25/2023	CLM - 0748279	VERIZON WIRELESS	Wireless service, MONTH	0.00	2,348.05
08/31/2023	CLM - 0748934	IMPULSE INTERNET SERVICES	Phone services, 9/25-10/24/23	0.00	1,678.16
Total Communications				0.00	30,598.97

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7060 -- Food					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Meals for Station 90 on-site crew (9 days)	0.00	-886.00
08/04/2023	CLM - 0745293	GARET BLAKE	G. Blake Reimb: Water, 8/1/2023	0.00	79.38
Total Food				0.00	-806.62
Line Item Account 7070 -- Household Supplies					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Cleaning service for Station 90 trailer (2 visits)	0.00	-190.00
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Household supplies: Sta 90 trailer	0.00	-193.00
07/11/2023	CLM - 0742308	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	549.91
07/12/2023	MIC - 0182945	Montecito Village Hardware	Galv. pipe, nipples, gas tape	0.00	21.49
07/12/2023	MIC - 0182945	Montecito Village Hardware	Sta. 90: Hooks, battery, rug, shammy (2)	0.00	106.60
07/20/2023	CLM - 0743473	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	247.12
07/21/2023	CLM - 0743011	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	380.86
07/25/2023	CLM - 0744115	MARBORG INDUSTRIES	Cleaning service for Station 90 trailer	0.00	661.81
07/27/2023	CLM - 0744515	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	428.73
08/03/2023	MIC - 0183753	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	350.88
08/03/2023	MIC - 0183753	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	284.86
08/16/2023	CLM - 0746502	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	588.47
08/21/2023	MIC - 0184497	Montecito Village Hardware	Station 92: Tank lever	0.00	14.00
08/22/2023	CLM - 0747597	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	571.27
08/25/2023	CLM - 0748146	MARBORG INDUSTRIES	Cleaning service for Sta. 90 trailer, 7/17-8/13/23	0.00	720.00
08/31/2023	CLM - 0749238	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	201.87
Total Household Supplies				0.00	4,744.87
Line Item Account 7090 -- Insurance					
07/01/2023	CLM - 0740445	FIRE AGENCIES INSURANCE RISK AUTHORITY	FAIRA property and liability insurance, FY23-24	0.00	108,929.00
Total Insurance				0.00	108,929.00

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7120 -- Equipment Maintenance					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Fuel cans (2), Sta. 90	0.00	-167.00
07/31/2023	CLM - 0744874	WINEMA INDUSTRIAL & SAFETY SUPPLY	Hazmat calibration gas	0.00	424.76
08/03/2023	CLM - 0745268	BAUER COMPRESSORS	SCBA carrying case (3)	0.00	646.50
08/09/2023	CLM - 0746105	FAIL SAFE TESTING	Annual pump testing, 6 Engines	0.00	3,030.00
08/25/2023	CLM - 0748365	SAFETY KLEEN INC	Quarterly solvent tank maintenance	0.00	280.01
08/29/2023	CLM - 0748876	ROGER L FORTIER DBA RLF TRUCKING	Sand for sandbags	0.00	824.16
Total Equipment Maintenance				0.00	5,038.43
Line Item Account 7200 -- Structure & Ground Maintenance					
07/01/2023	AUT - EACRvsl	ALL CLEAN EMERGENCY SERVICES	Station 90: RV/generator rental, 6/14-6/30/23	0.00	-4,804.00
07/24/2023	MIC - 0183169	RUGGIERO PLUMBING	Drain cleaning, Station 91	0.00	500.00
07/24/2023	MIC - 0183169	RUGGIERO PLUMBING	Video inspection sewer line, Station 92	0.00	350.00
07/26/2023	MIC - 0183268	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 July 2023	0.00	1,014.00
07/26/2023	MIC - 0183268	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 July 2023	0.00	316.00
07/27/2023	CLM - 0744554	ALL CLEAN EMERGENCY SERVICES	Station 90: RV/generator rental, 6/12-7/10/23	0.00	7,950.00
08/08/2023	MIC - 0184000	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 1	0.00	210.00
08/08/2023	MIC - 0184000	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 2	0.00	81.00
08/09/2023	CLM - 0746089	ANCHOR AIR SYSTEMS	AC repair, Station 92	0.00	219.15
08/16/2023	CLM - 0747067	RUGGIERO PLUMBING	Drain clearing, video inspection of lines, Sta 91	0.00	1,085.00
08/22/2023	MIC - 0184477	ENVIROSCAPING INC	Landscape improvement, Sta. 91 July 2023	0.00	291.27
08/22/2023	MIC - 0184477	ENVIROSCAPING INC	Landscape maintenance, Sta. 91 July 2023	0.00	1,014.00
08/22/2023	MIC - 0184477	ENVIROSCAPING INC	Landscape maintenance, Sta. 92 July 2023	0.00	316.00
08/23/2023	CLM - 0748140	SANTA BARBARA OVERHEAD DOOR	BC Bay Garage door repair, Station 91	0.00	200.00
08/23/2023	MIC - 0184368	Consolidated Overhead Door	Bay door annual maintenance, Station 91	0.00	754.00
08/23/2023	MIC - 0184368	Consolidated Overhead Door	Bay door annual maintenance, Station 92	0.00	896.00
08/31/2023	AUT - SUTAXJE		SUTAX JE - August 2023	0.00	18.10
Total Structure & Ground Maintenance				0.00	10,410.52

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7205 -- Fire Defense Zone					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Chainsaws, parts, cases (6) for Chief Officers	0.00	-7,310.00
07/12/2023	CLM - 0742572	ECO TREE WORKS	Fuel treatment network: Westmont	0.00	8,400.00
07/12/2023	CLM - 0742662	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	120.00
07/12/2023	MIC - 0182924	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr	0.00	1,568.08
07/12/2023	MIC - 0182924	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr	0.00	193.80
07/13/2023	MIC - 0182977	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr	0.00	2,646.73
07/18/2023	MIC - 0183043	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	80.00
07/19/2023	CLM - 0743326	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	40.00
07/21/2023	MIC - 0183143	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	351.10
07/25/2023	CLM - 0744097	MARBORG INDUSTRIES	Fuel treatment network: East Mountain Dr	0.00	661.06
07/25/2023	MIC - 0183410	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	120.00
07/26/2023	CLM - 0743641	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr	0.00	934.81
07/26/2023	MIC - 0183443	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	80.00
07/28/2023	CLM - 0743628	RUBEN RAMIREZ	Fuel treatment network: East Mountain Dr	0.00	6,600.00
07/31/2023	CLM - 0744784	RUBEN RAMIREZ	Fuel treatment network: East Mountain Dr	0.00	4,900.00
07/31/2023	CLM - 0744807	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	40.00
07/31/2023	CLM - 0744814	FIRESAFE SOLUTIONS	Weed abatement: West Mountain Dr	0.00	4,600.00
08/01/2023	CLM - 0744820	ECO TREE WORKS	Fuel treatment network: East Mountain Dr	0.00	5,000.00
08/01/2023	MIC - 0183738	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	160.00
08/03/2023	MIC - 0183751	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	433.00
08/07/2023	CLM - 0745891	MARBORG INDUSTRIES	Fuel treatment network: East Mountain Dr	0.00	927.33
08/07/2023	MIC - 0183969	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	70.00
08/08/2023	CLM - 0745724	RUBEN RAMIREZ	Fuel treatment network: East Mountain Dr	0.00	1,900.00
08/08/2023	CLM - 0745732	ECO TREE WORKS	Fuel treatment network: East Mountain Dr	0.00	6,500.00
08/14/2023	CLM - 0746511	RUBEN RAMIREZ	Fuel treatment network: Hot Springs/Buena Vista	0.00	5,000.00
08/15/2023	MIC - 0184250	AGRI-CHIP	Fuel treatment network: Hot Springs	0.00	300.00
08/16/2023	CLM - 0746802	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Fuel treatment network: East Mountain Dr	0.00	1,816.64

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/30/2023	CLM - 0748854	ECONOMY TREE INCORPORATED	Cost share for dead tree removal at 1090 E Mtn	0.00	950.00
			Total Fire Defense Zone	0.00	47,082.55
Line Item Account 7363 -- Equipment Maintenance					
07/26/2023	CLM - 0744084	HUGO'S AUTO DETAILING	Car wash service, June 2023	0.00	250.00
07/26/2023	CLM - 0744281	Kimball Midwest Corp	Shop supplies: Nuts, bolts, chemicals	0.00	1,593.83
07/26/2023	CLM - 0744323	SCOTT CHAPMAN	S. Chapman Reimb: Weigh large apparatus	0.00	140.00
07/26/2023	CLM - 0744342	SM TIRE	E391: Mount new rear tires	0.00	373.12
07/26/2023	MIC - 0183453	PERRY FORD LINCOLN MAZDA	E691: DEF sender assembly	0.00	453.86
07/26/2023	MIC - 0183453	PERRY FORD LINCOLN MAZDA	P99: Drivers door check	0.00	13.05
07/26/2023	MIC - 0183453	PERRY FORD LINCOLN MAZDA	U91: Drivers door check	0.00	13.05
07/26/2023	WC - 0014658		CANCEL WARRANT	0.00	-1,314.53
07/27/2023	CLM - 0744548	PERRY FORD LINCOLN MAZDA	P98: Hinge bumpers	0.00	28.71
07/27/2023	CLM - 0744551	SM TIRE	BC95: 4 new tires (loose)	0.00	812.45
07/31/2023	CLM - 0744804	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: 2 paddle latches, front bumper	0.00	152.54
07/31/2023	CLM - 0744828	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: CAFS check valve	0.00	1,644.16
08/03/2023	CLM - 0745215	SM TIRE	UU94: 4 new tires	0.00	812.45
08/09/2023	CLM - 0746104	DELTA WELDING & FABRICATION INC	E92: Front suction pipe replacement	0.00	2,040.00
08/10/2023	CLM - 0746328	BUNNIN	BC93, BC94, BC95: Service filter stock	0.00	336.43
08/11/2023	CLM - 0746482	HI-TECH EMERGENCY VEHICLE SERVICE INC	E91, E92, E191: Flow nozzle to calibrate Foam Pro	0.00	514.36
08/11/2023	MIC - 0184087	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Primer pump assembly (re-issue pmt)	0.00	1,251.47
08/11/2023	MIC - 0184087	SOUTH COAST EMERGENCY VEHICLE SERVICE	E392: Decal and bezel (re-issue pmt)	0.00	63.06
08/17/2023	CLM - 0747059	BUNNIN	D91: Service filters	0.00	264.18
08/17/2023	CLM - 0747100	HI-TECH EMERGENCY VEHICLE SERVICE INC	E191, E92: Front intake valve kits	0.00	414.24
08/17/2023	CLM - 0747242	VILLAGE AUTOMOTIVE REPAIR	U94: 4 tires installed	0.00	206.55
08/21/2023	CLM - 0747262	SM TIRE	E692: Replaced all 6 tires	0.00	3,450.34

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/21/2023	CLM - 0747581	BUNNIN	BC94: Tune up parts	0.00	623.64
08/21/2023	MIC - 0184497	Montecito Village Hardware	D91: Supplies to remove emblems	0.00	16.14
08/22/2023	CLM - 0747577	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Coolant sensor and special terminals	0.00	693.27
08/23/2023	CLM - 0748003	HUGO'S AUTO DETAILING	Car wash service, 8/21/2023	0.00	250.00
08/24/2023	MIC - 0184310	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Brake shoe cores returned	0.00	-114.19
08/24/2023	MIC - 0184310	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Oil pressure sensor and harness	0.00	151.01
08/25/2023	MIC - 0184663	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Check valves for CAFS	0.00	978.89
08/25/2023	MIC - 0184663	SOUTH COAST EMERGENCY VEHICLE SERVICE	E191: Large diameter discharge wheel	0.00	782.65
Total Equipment Maintenance				0.00	16,894.73
Line Item Account 7400 -- Medical, Dental and Lab					
07/12/2023	CLM - 0742617	Life Assist Inc	Patient medical supplies	0.00	294.50
07/31/2023	CLM - 0744840	Life Assist Inc	Patient medical supplies	0.00	299.83
08/03/2023	CLM - 0745503	Life Assist Inc	Patient medical supplies	0.00	1,151.39
08/08/2023	CLM - 0745723	Life Assist Inc	Patient medical supplies	0.00	739.76
08/16/2023	MIC - 0184228	Life Assist Inc	Patient medical supplies	0.00	112.86
08/17/2023	MIC - 0184324	Life Assist Inc	Patient medical supplies	0.00	1,312.57
08/23/2023	MIC - 0184631	Life Assist Inc	Patient medical supplies	0.00	1,053.75
08/29/2023	CLM - 0748766	KNOX COMPANY	Narcotics medical vault, cloud license 7-20	0.00	721.00
Total Medical, Dental and Lab				0.00	5,685.66
Line Item Account 7450 -- Office Expense					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	HDMI cable and batteries for community meeting	0.00	-112.00
07/11/2023	CLM - 0742275	STAPLES BUSINESS CREDIT	Office supplies	0.00	618.55
07/12/2023	CLM - 0742571	BOONE PRINTING & GRAPHICS	MFD No 10 window envelopes: 1,000	0.00	438.97
07/24/2023	CLM - 0743689	TRAVIS EDERER	T. Ederer Reimb: Acrobat pro annual license	0.00	69.99
08/09/2023	CLM - 0746178	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	121.52

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/10/2023	CLM - 0745733	TRAVIS EDERER	T. Ederer Reimb: Office supplies, 7/30/23	0.00	45.63
08/16/2023	CLM - 0746801	SANTA BARBARA TROPHY	Mailbox name plate	0.00	7.07
Total Office Expense				0.00	1,189.73
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
07/12/2023	CLM - 0742609	LATITUDE 34 TECHNOLOGIES INC	PC (1) and monitors (2) for Station 92 workstation	0.00	2,009.68
07/28/2023	CLM - 0744112	VERIZON WIRELESS	Cell phones: Moran, Ederer	0.00	1,254.98
08/25/2023	CLM - 0748279	VERIZON WIRELESS	Cell phone: Moran	0.00	627.49
Total IT Hardware Purchase < \$5K				0.00	3,892.15
Line Item Account 7460 -- Professional & Special Service					
07/01/2023	AUT - EACRvsl	PRICE POSTEL & PARMA	Legal services, June 2023 (accrual)	0.00	-6,206.00
07/01/2023	AUT - EACRvsl	PRICE POSTEL & PARMA	Legal services, May 2023 (accrual)	0.00	-3,666.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	IT support, Month	0.00	5,100.00
07/11/2023	CLM - 0742306	PRICE POSTEL & PARMA	Legal services, June 2023	0.00	6,206.00
07/11/2023	CLM - 0742438	PRICE POSTEL & PARMA	Legal services, May 2023 (accrual); \$3,666	0.00	3,666.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	IT support, August 2023	0.00	5,100.00
07/28/2023	CLM - 0743632	FEHR & PEERS	Evacuation Zone Analysis, initial pmt	0.00	6,145.00
07/31/2023	CLM - 0744817	INDEPENDENT LIVING RESOURCE CENTER INC	Sign language services, 6/28/23 Community Mtg.	0.00	163.75
08/03/2023	CLM - 0745218	ON DUTY HEALTH PC	Employee physicals (41)	0.00	55,232.00
08/03/2023	CLM - 0745290	ZWORLD GIS	Mapping services, July 2023	0.00	1,700.00
08/08/2023	CLM - 0746115	COLLINGS & ASSOCIATES LLC	Fire sprinkler system plan review	0.00	275.00
08/09/2023	CLM - 0746230	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS GASB 68 Reports	0.00	1,400.00
08/11/2023	CLM - 0746347	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (7)	0.00	3,090.00
08/15/2023	CLM - 0746839	KELLY ANN KAM	EMT instruction: July 2023	0.00	320.00
08/16/2023	CLM - 0746818	COLLINGS & ASSOCIATES LLC	Fire sprinkler system plans review	0.00	275.00
08/16/2023	CLM - 0747020	PRICE POSTEL & PARMA	Legal services, July 2023	0.00	2,165.00
08/17/2023	MIC - 0184235	ON THE WAVE PRODUCTIONS LLC	Aerial footage of prevention proj for PIO, 7/11/23	0.00	1,000.00

Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/17/2023	MIC - 0184235	ON THE WAVE PRODUCTIONS LLC	Aerial footage of prevention proj for PIO, 7/19/23	0.00	765.63
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. Projects, July 2023	0.00	472.50
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Asphalt project, July 2023	0.00	805.00
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, 7/5-7/26/23	0.00	577.50
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 fire project, July 2023	0.00	1,715.00
08/17/2023	MIC - 0184342	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate, July 2023	0.00	437.50
08/21/2023	MIC - 0184336	LIEBERT CASSIDY WHITMORE	Labor attorney fees, July 2023	0.00	434.00
08/21/2023	MIC - 0184336	LIEBERT CASSIDY WHITMORE	Labor attorney fees, June 2023	0.00	342.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	IT support, Month	0.00	5,100.00
08/30/2023	CLM - 0748832	FEHR & PEERS	Evacuation Zone Analysis, July 2023	0.00	5,555.00
Total Professional & Special Service				0.00	98,169.88
Line Item Account 7507 -- ADP Payroll Fees					
07/07/2023	EFC - 0036530	ADP INC	ADP Payroll service, June 2023	0.00	835.85
08/04/2023	EFC - 0036742	ADP INC	ADP Payroll service, July 2023	0.00	837.68
Total ADP Payroll Fees				0.00	1,673.53
Line Item Account 7510 -- Contractual Services					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Zoom, other - monthly fees	0.00	-716.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	5.70
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	39.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email acct	0.00	116.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
07/01/2023	CLM - 0739156	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
07/01/2023	CLM - 0740309	TABLET COMMAND INC	Tablet Command annual support, FY 23-24	0.00	25,550.00
07/01/2023	CLM - 0740364	AMERAVANT	Website hosting fee, July 2023	0.00	89.00

Cost Transactions

From 7/1/2023 to 8/31/2023

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/01/2023	JE - 0249012		CAD Annual Maintenance: 4/1/2023 - 3/31/2024	0.00	26,930.43
07/25/2023	CLM - 0744095	AVENZA SYSTEMS INC	Avenza Maps subscription, 2 years	0.00	8,397.60
07/25/2023	CLM - 0744140	AMERAVANT	Website hosting fee, August 2023	0.00	89.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	5.70
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	39.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
07/26/2023	CLM - 0743706	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
08/08/2023	CLM - 0745728	STREAMLINE	Website hosting fee, 8/1/23-8/1/24	0.00	6,420.00
08/17/2023	CLM - 0747043	GOVERNMENTJOBS.COM INC	NEOGOV Subscription fee, 9/15/23-9/14/2024	0.00	4,782.35
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	5.70
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	42.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
08/23/2023	CLM - 0747994	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
Total Contractual Services				0.00	76,675.98
Line Item Account 7530 -- Publications & Legal Notices					
07/12/2023	CLM - 0742556	MONTECITO JOURNAL	Public notice (2): Preliminary budget FY 23-24	0.00	210.00
Total Publications & Legal Notices				0.00	210.00
Line Item Account 7540 -- Rents/Leases-Equipment					
07/19/2023	CLM - 0743010	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, July 2023	0.00	259.35
08/14/2023	CLM - 0746553	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, August 2023	0.00	179.44
08/31/2023	CLM - 0749285	COASTAL COPY	Quarterly maintenance for copier, 8/31-11/29/23	0.00	428.20
Total Rents/Leases-Equipment				0.00	866.99

Cost Transactions

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7580 -- Rents/Leases-Structure					
07/01/2023	CLM - 0741035	Community Radio Inc	Gibraltar space rental qtrly, July-Sept 2023	0.00	2,525.76
Total Rents/Leases-Structure				0.00	2,525.76
Line Item Account 7650 -- Special Departmental Expense					
07/12/2023	MIC - 0182932	HAYWARD LUMBER COMPANY SB	4th of July prep, ram board	0.00	132.89
07/12/2023	MIC - 0182932	HAYWARD LUMBER COMPANY SB	4th of July prep, ram board and tape	0.00	198.08
07/12/2023	MIC - 0182932	HAYWARD LUMBER COMPANY SB	Returned 1 ram board	0.00	-66.45
07/19/2023	CLM - 0743028	MARBORG INDUSTRIES	Portable Restrtn for 4th of July breakfast, Sta. 91	0.00	902.64
08/25/2023	CLM - 0747910	AROSHA INC	MFD mugs (100) Final payment	0.00	529.30
Total Special Departmental Expense				0.00	1,696.46
Line Item Account 7730 -- Transportation and Travel					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Moran: Trip to pick up D91/Comm Mtg refreshments	0.00	-74.00
07/12/2023	TRC - 0058875	TRAVIS EDERER	T. Ederer Reimb: OSC Support assignment	0.00	1,397.61
07/12/2023	TRC - 0058886	NIC ELMQUIST	N. Elmquist Reimb: OSC Support assignment	0.00	457.00
07/19/2023	TRC - 0058950	ANTHONY HUDLEY	A. Hudley Reimb: OSC Support assignment	0.00	530.00
07/19/2023	TRC - 0058951	ARACELI GIL NAHAS	A. Nahas Reimb: OSC Support assignment	0.00	1,397.61
Total Transportation and Travel				0.00	3,708.22
Line Item Account 7731 -- Gasoline-Oil-Fuel					
07/01/2023	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Fuel	0.00	-673.00
07/11/2023	CLM - 0742049	McCormix Corporation	Diesel fuel, 7/5/23	0.00	1,887.75
07/25/2023	DJE - 0168329		MWD diesel fuel usage (reimbursement)	0.00	-7,743.53
07/26/2023	CLM - 0743724	McCormix Corporation	Diesel fuel, 7/18/23	0.00	1,820.95
08/03/2023	CLM - 0745298	McCormix Corporation	Diesel fuel Sta. 90, 7/28/23	0.00	704.44
08/09/2023	CLM - 0745871	FUEL SMART	Gasoline charges, July 2023	0.00	403.65
08/09/2023	CLM - 0746246	McCormix Corporation	Diesel fuel, 8/8/23	0.00	4,198.92
08/25/2023	CLM - 0747911	McCormix Corporation	Diesel fuel Sta. 90, 8/18/23	0.00	1,912.99
08/31/2023	CLM - 0749259	McCormix Corporation	Diesel fuel Sta. 90, 8/25/23	0.00	404.04

Cost Transactions

From 7/1/2023 to 8/31/2023

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Gasoline-Oil-Fuel				0.00	2,916.21
Line Item Account 7732 -- Training					
07/25/2023	TRC - 0059017	BRANDON BENNEWATE	B. Bennewate Reimb: Instructor 2	0.00	590.00
07/25/2023	TRC - 0059019	BRANDON BENNEWATE	B. Bennewate Reimb: Hazmat IC	0.00	1,238.68
07/25/2023	TRC - 0059020	BRANDON BENNEWATE	B. Bennewate Reimb: ICS 400	0.00	185.51
08/09/2023	CLM - 0746179	ACROSS THE STREET PRODUCTIONS	Blue Card: Instructors/users annual renewal	0.00	5,631.25
08/09/2023	CLM - 0746185	CODE 3 LIFE SUPPORT EDUCATION	BLS renewal course (12 EE)	0.00	600.00
08/10/2023	CLM - 0746281	NICHOLAS EUBANK	N. Eubank Reimb: Colleges of Law, LAW 6115/-25/-35	0.00	3,000.00
Total Training				0.00	11,245.44
Line Item Account 7760 -- Utilities					
07/12/2023	MIC - 0182846	THE GAS COMPANY	Gas service, 1255 East Valley Rd - 07/05/23	0.00	9.11
07/12/2023	MIC - 0182846	THE GAS COMPANY	Gas service, 1257 East Valley Rd - 07/05/23	0.00	6.31
07/12/2023	MIC - 0182846	THE GAS COMPANY	Gas service, Sta. 1 - 07/03/23	0.00	92.82
07/12/2023	MIC - 0182846	THE GAS COMPANY	Gas service, Sta. 2 - 07/05/23	0.00	90.92
07/12/2023	MIC - 0182926	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	478.42
07/12/2023	MIC - 0182926	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	433.66
07/24/2023	CLM - 0743334	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	4,043.99
07/27/2023	CLM - 0744278	SOUTHERN CALIFORNIA EDISON	Electricity service, 1255 E Valley Rd - 7/16/23	0.00	96.34
08/10/2023	MIC - 0184109	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	584.10
08/10/2023	MIC - 0184109	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	388.43
08/14/2023	MIC - 0184162	THE GAS COMPANY	Gas service, 1255 East Valley Rd - 08/03/23	0.00	10.62
08/14/2023	MIC - 0184162	THE GAS COMPANY	Gas service, 1257 East Valley Rd - 08/03/23	0.00	7.70
08/14/2023	MIC - 0184162	THE GAS COMPANY	Gas service, Sta. 1 - 08/02/23	0.00	75.42
08/14/2023	MIC - 0184162	THE GAS COMPANY	Gas service, Sta. 2 - 08/03/23	0.00	71.71
08/16/2023	CLM - 0746795	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	4,343.55
08/25/2023	CLM - 0748148	SOUTHERN CALIFORNIA EDISON	Electricity service, 1255 E Valley Rd - 8/9/23	0.00	22.54
Total Utilities				0.00	10,755.64



Cost Transactions

From 7/1/2023 to 8/31/2023

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7830 -- Interest Expense					
07/06/2023	EFC - 0036440	US Bank Trust NA	POB 2021 interest payment, 7/2023	0.00	52,259.00
Total Interest Expense				0.00	52,259.00
Line Item Account 8200 -- Structures&Struct Improvements					
08/08/2023	CLM - 0743479	KEVIN L VANDERVORT STRUCTURAL ENGINEERING INC	Station 92 Carport project, 6/17-6/30/23	0.00	3,975.00
Total Structures&Struct Improvements				0.00	3,975.00
Line Item Account 8300 -- Equipment					
07/28/2023	MIC - 0183226	RS COMMUNICATION CONSULTANTS	BK 5000 portable radios (25)	0.00	66,669.47
08/29/2023	CLM - 0748753	RS COMMUNICATION CONSULTANTS	BK 5000 portable radio training	0.00	1,239.84
08/31/2023	CLM - 0749171	PACIFIC ARC INC ARCHITECTS	Comm:Microwv simulcast architect drafts, Aug 2023	0.00	1,710.00
Total Equipment				0.00	69,619.31
Total Montecito Fire Protection Dist				0.00	3,290,358.51

Cost Transactions

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Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7460 -- Professional & Special Service					
07/01/2023	AUT - EACRvsl	PRICE POSTEL & PARMA	Joint FS: Legal services, May 2023 (accrual)	0.00	-585.00
07/11/2023	CLM - 0742438	PRICE POSTEL & PARMA	Joint FS: Legal services, May 2023 (accrual); \$585	0.00	585.00
Total Professional & Special Service				0.00	0.00
Line Item Account 8200 -- Structures&Struct Improvements					
07/12/2023	CLM - 0742509	Pacific Materials Lab Inc	Rental property rebuild	0.00	640.00
08/17/2023	CLM - 0747115	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, July 2023	0.00	812.00
08/29/2023	CLM - 0748808	ENVIROSCAPING INC	Landscape improvements, 1255 East Valley Rd	0.00	24,872.00
Total Structures&Struct Improvements				0.00	26,324.00
Total Montecito Fire Land & Building				0.00	26,324.00

Financial Trend

As of: 8/31/2023
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	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	-27,272.25	-50,949.76	-38,935.75
3011 -- Property Tax-Unitary	0.39	-0.39	151.15
3015 -- PT PY Corr/Escapes Secured	4,459.54	28,162.11	29,282.09
3020 -- Property Tax-Current Unsecd	2,208.17	-7,254.79	-2,225.15
3023 -- PT PY Corr/Escapes Unsecured	363.23	797.51	6,185.71
3040 -- Property Tax-Prior Secured	-2,026.22	-551.81	19.46
3050 -- Property Tax-Prior Unsecured	269.36	2,876.33	3,122.66
3054 -- Supplemental Pty Tax-Current	89,748.91	102,662.96	114,292.56
3056 -- Supplemental Pty Tax-Prior	-13,878.01	4,096.62	-73.53
Taxes	53,873.12	79,838.78	111,819.20
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	64.25	130.78	339.14
Fines, Forfeitures, and Penalties	64.25	130.78	339.14
Use of Money and Property			
3380 -- Interest Income	0.00	-9,145.11	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	1,400.00	0.00	0.00
Use of Money and Property	1,400.00	-9,145.11	0.00
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	43,756.50	41,043.36	-100,942.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
4310 -- State Grant	0.20	128,513.95	-71,744.00
Intergovernmental Revenue-State	43,756.70	169,557.31	-172,686.00

Financial Trend

As of: 8/31/2023
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	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	70,215.67	0.00
Intergovernmental Revenue-Federal	0.00	70,215.67	0.00
Charges for Services			
5105 -- Reimb for District Services	0.01	0.00	0.00
Charges for Services	0.01	0.00	0.00
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	7,796.58	2,598.86	0.00
5780 -- Insurance Proceeds & Recovery	0.00	0.00	0.00
5894 -- Other-Payment for Damages	0.00	0.00	0.00
5909 -- Other Miscellaneous Revenue	0.00	325.00	0.00
Miscellaneous Revenue	7,796.58	2,923.86	0.00
Revenues	106,890.66	313,521.29	-60,527.66
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	1,943,641.85	1,753,109.96	1,184,421.99
6300 -- Overtime	-619.00	0.00	427,896.43
6301 -- Overtime - Reimbursable	-13,082.00	0.00	0.00
6310 -- Overtime - Constant Staffing	-16,774.00	0.00	0.00
6400 -- Retirement Contribution	862,357.68	1,034,644.65	155,873.50
6550 -- FICA/Medicare	30,356.08	24,814.82	23,997.79
6600 -- Health Insurance Contrib	360,089.48	373,462.95	395,312.88
6700 -- Unemployment Ins Contribution	0.00	12.80	13.12
6900 -- Workers Compensation	580,932.66	626,743.95	506,262.00
Salaries and Employee Benefits	3,746,902.75	3,812,789.13	2,693,777.71

Financial Trend

As of: 8/31/2023
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	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
Services and Supplies			
7030 -- Clothing and Personal	1,144.86	15,403.86	26,623.39
7050 -- Communications	20,419.49	24,572.36	30,598.97
7060 -- Food	136.02	224.00	-806.62
7070 -- Household Supplies	3,345.62	3,931.70	4,744.87
7090 -- Insurance	80,890.00	97,377.00	108,929.00
7120 -- Equipment Maintenance	1,416.80	7,447.13	5,038.43
7200 -- Structure & Ground Maintenance	7,555.32	6,768.00	10,410.52
7205 -- Fire Defense Zone	35,281.14	50,449.87	47,082.55
7322 -- Consulting & Mgmt Fees	105.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	4,935.32	0.00	0.00
7363 -- Equipment Maintenance	6,802.87	18,949.28	16,894.73
7400 -- Medical, Dental and Lab	4,434.47	8,056.02	5,685.66
7430 -- Memberships	400.00	0.00	0.00
7450 -- Office Expense	694.12	866.90	1,189.73
7456 -- IT Hardware Purchase < \$5K	832.47	0.00	3,892.15
7460 -- Professional & Special Service	28,362.51	31,549.77	98,169.88
7507 -- ADP Payroll Fees	1,179.45	1,647.46	1,673.53
7510 -- Contractual Services	53,321.84	57,895.02	76,675.98
7530 -- Publications & Legal Notices	172.14	2,637.60	210.00
7540 -- Rents/Leases-Equipment	358.88	358.88	866.99
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,397.60	0.00	2,525.76
7630 -- Small Tools & Instruments	1,383.11	0.00	0.00
7650 -- Special Departmental Expense	1,026.32	24,862.20	1,696.46
7671 -- Special Projects	0.00	0.00	0.00
7730 -- Transportation and Travel	7,405.18	6,383.89	3,708.22

Financial Trend

As of: 8/31/2023
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	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
7731 -- Gasoline-Oil-Fuel	6,123.55	5,577.08	2,916.21
7732 -- Training	2,242.99	225.00	11,245.44
7760 -- Utilities	8,367.62	9,212.01	10,755.64
Services and Supplies	280,734.69	374,395.03	470,727.49
Other Charges			
7830 -- Interest Expense	0.00	62,177.76	52,259.00
Other Charges	0.00	62,177.76	52,259.00
Capital Assets			
8200 -- Structures&Struct Improvements	0.00	0.00	3,975.00
8300 -- Equipment	1,310.44	0.00	69,619.31
Capital Assets	1,310.44	0.00	73,594.31
Expenditures	4,028,947.88	4,249,361.92	3,290,358.51
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Decrease to Restricted	0.00	0.00	0.00
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00

Financial Trend

As of: 8/31/2023
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	8/31/2021 Year-To-Date Actual	8/31/2022 Year-To-Date Actual	8/31/2023 Year-To-Date Actual
Decrease to Residual Fund Balance	0.00	0.00	0.00
Increase to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-3,922,057.22	-3,935,840.63	-3,350,886.17
Net Financial Impact	-3,922,057.22	-3,935,840.63	-3,350,886.17

Expenditure Trend

As of: 8/31/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	3/31/2023 Month-To-Date Actual	4/30/2023 Month-To-Date Actual	5/31/2023 Month-To-Date Actual	6/30/2023 Month-To-Date Actual	7/31/2023 Month-To-Date Actual	8/31/2023 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	976,179.53	642,264.00	463,874.55	229,173.22	433,497.22	750,924.77
6300 -- Overtime	0.00	0.00	49,047.49	57,200.00	145,160.85	282,735.58
6301 -- Overtime - Reimbursable	0.00	0.00	228,884.17	92,958.00	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	232,142.13	1,112,430.63	0.00	0.00
6400 -- Retirement Contribution	140,213.72	171,981.97	139,653.79	208,665.87	77,879.59	77,993.91
6550 -- FICA/Medicare	14,149.63	8,525.60	13,599.70	21,341.65	8,303.22	15,694.57
6600 -- Health Insurance Contrib	198,174.94	197,882.34	198,164.55	196,624.52	198,174.41	197,138.47
6700 -- Unemployment Ins Contribution	19.68	0.00	16.40	45.92	0.00	13.12
6900 -- Workers Compensation	0.00	0.00	0.00	0.00	506,262.00	0.00
Total Salaries and Employee Benefits	1,328,737.50	1,020,653.91	1,325,382.78	1,918,439.81	1,369,277.29	1,324,500.42
Services and Supplies						
7030 -- Clothing and Personal	4,529.49	117.33	3,024.74	1,648.53	0.00	26,623.39
7050 -- Communications	11,211.36	6,365.40	10,225.75	11,473.47	12,022.07	18,576.90
7060 -- Food	2,552.91	0.00	5,095.88	1,640.99	-886.00	79.38
7070 -- Household Supplies	4,225.72	2,991.31	5,088.70	4,716.28	2,013.52	2,731.35
7090 -- Insurance	0.00	0.00	0.00	0.00	108,929.00	0.00
7120 -- Equipment Maintenance	15,296.85	8,645.78	6,879.12	9,510.76	257.76	4,780.67
7200 -- Structure & Ground Maintenance	29,002.98	1,665.59	16,914.78	85,916.55	5,326.00	5,084.52
7205 -- Fire Defense Zone	38,645.84	32,400.99	70,592.19	76,781.95	24,025.58	23,056.97
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	422.00	0.00	0.00
7324 -- Audit and Accounting Fees	9,446.50	0.00	16,222.00	4,723.25	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	6,518.15	0.00	0.00
7363 -- Equipment Maintenance	40,206.67	15,375.17	22,696.54	29,889.85	4,160.24	12,734.49
7400 -- Medical, Dental and Lab	3,624.96	1,277.39	4,324.94	3,746.34	594.33	5,091.33
7430 -- Memberships	0.00	1,727.50	1,300.00	275.00	0.00	0.00
7450 -- Office Expense	1,360.29	3,191.58	1,575.93	2,614.46	1,015.51	174.22

Expenditure Trend

As of: 8/31/2023
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	3/31/2023 Month-To-Date Actual	4/30/2023 Month-To-Date Actual	5/31/2023 Month-To-Date Actual	6/30/2023 Month-To-Date Actual	7/31/2023 Month-To-Date Actual	8/31/2023 Month-To-Date Actual
7456 -- IT Hardware Purchase < \$5K	0.00	1,103.36	7,394.34	953.22	3,264.66	627.49
7460 -- Professional & Special Service	59,936.86	34,072.94	45,346.58	37,281.70	16,508.75	81,661.13
7507 -- ADP Payroll Fees	1,146.80	846.65	823.25	805.65	835.85	837.68
7510 -- Contractual Services	7,658.35	1,461.54	5,208.65	3,498.44	63,760.43	12,915.55
7530 -- Publications & Legal Notices	0.00	212.04	157.50	0.00	210.00	0.00
7540 -- Rents/Leases-Equipment	179.44	179.44	935.87	179.44	259.35	607.64
7546 -- Administrative Expense	0.00	217,027.65	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	2,525.76	0.00	0.00	2,525.76	0.00
7630 -- Small Tools & Instruments	0.00	96.11	530.47	0.00	0.00	0.00
7650 -- Special Departmental Expense	2,091.40	772.76	3,656.98	249.30	1,167.16	529.30
7671 -- Special Projects	1,392.84	262.03	239.21	0.00	0.00	0.00
7730 -- Transportation and Travel	6,695.96	-3,710.59	5,883.08	3,171.42	3,708.22	0.00
7731 -- Gasoline-Oil-Fuel	6,693.34	2,923.84	12,823.22	10,569.55	-4,707.83	7,624.04
7732 -- Training	7,784.42	6,698.35	18,106.08	19,307.82	2,014.19	9,231.25
7760 -- Utilities	4,764.98	4,394.37	3,914.96	4,770.07	5,251.57	5,504.07
Total Services and Supplies	258,447.96	342,624.29	268,960.76	320,664.19	252,256.12	218,471.37
Other Charges						
7830 -- Interest Expense	0.00	0.00	0.00	0.00	52,259.00	0.00
Total Other Charges	0.00	0.00	0.00	0.00	52,259.00	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	6,156.50	0.00	392.63	7,452.50	0.00	3,975.00
8300 -- Equipment	7,895.96	2,500.00	16,684.45	7,614.31	66,669.47	2,949.84
Total Capital Assets	14,052.46	2,500.00	17,077.08	15,066.81	66,669.47	6,924.84
Total Expenditures	1,601,237.92	1,365,778.20	1,611,420.62	2,254,170.81	1,740,461.88	1,549,896.63

Expenditure Trend

As of: 8/31/2023
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	3/31/2023 Month-To-Date Actual	4/30/2023 Month-To-Date Actual	5/31/2023 Month-To-Date Actual	6/30/2023 Month-To-Date Actual	7/31/2023 Month-To-Date Actual	8/31/2023 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	1,880,000.00	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	0.00	0.00	0.00	1,880,000.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	1,880,000.00	0.00	0.00
Total Montecito Fire Protection Dist	1,601,237.92	1,365,778.20	1,611,420.62	4,134,170.81	1,740,461.88	1,549,896.63
Total Report	1,601,237.92	1,365,778.20	1,611,420.62	4,134,170.81	1,740,461.88	1,549,896.63

Agenda

Item #3



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, Accountant *AN*
Date: September 18, 2023
Topic: Recommended Final Budget for Fiscal Year 2023-24

Summary

This report will focus on the recommended Final Budget for the District’s three funds, which include the General Fund, Capital Reserves, and Land & Building.

Budget Summary

The recommended Final Budget is presented for Finance Committee review and Board approval by September 30. An individual budget is presented for each of the District’s funds: General Fund, Capital Reserves, and Land & Building. This report identifies updates since the adoption of the Preliminary Budget in June. The following table is an overview of the balanced budgets for each fund, a consolidated total, and estimated fund balances on June 30, 2024.

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	23,413,000	-0-	-0-	23,413,000
Other revenue	<u>2,647,000</u>	<u>280,000</u>	<u>780,000</u>	<u>3,707,500</u>
Total Revenue	26,060,000	280,000	780,000	27,120,000
Salaries and benefits	19,670,500	-0-	-0-	19,670,500
Services and supplies	2,545,000	-0-	500,000	3,045,000
Other charges	52,260	-0-	-0-	52,260
Capital assets	1,312,000	1,170,240	529,500	3,011,740
Transfers/LT debt payments	<u>1,455,700</u>	<u>-0-</u>	<u>-0-</u>	<u>1,455,700</u>
Total Expenses	<u>25,035,460</u>	<u>1,170,240</u>	<u>1,029,500</u>	<u>27,235,200</u>
Use/(add) of carryover funds¹	<u>(1,024,540)</u>	<u>890,240</u>	<u>249,500</u>	<u>115,200</u>
Net financial impact	-0-	-0-	-0-	-0-
Est. fund balance on 6/30/24	12,407,000	3,013,000	3,098,000	18,518,000

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

Discussion

The proposed Final Budget has been updated with anticipated revenues and expenses for fiscal year 2024, and it is presented along side the Preliminary Budget adopted in June, and the actual budget from fiscal year 2023 for comparison purposes. Below are explanations for updates made to the proposed Final Budget.

General Fund Revenues

- Property Taxes Revenue (3010-3054): The District's assessed property tax value increased by an estimated 6.97% (up from the 5% increase assumed on the Preliminary Budget). As a result, Secured property taxes were calculated using the new growth rate. Other property tax line items were recalculated using FY23 actual revenue as the base. The total estimated property tax increase from the prior year is \$1,084,741.
- Interest Income (3380) – An increase in interest income is expected based on current returns from the fixed income market.
- Rental Property Income (3409) – A decrease of \$9,000 is presented due to a two-month delay in availability of the two rental units that were damaged and destroyed during the debris flow. Currently, one of the three units are occupied.
- Insurance Proceeds (5780) – The fire damage repair at Station 92 will be completed in September. A final settlement check will be issued following completion.

General Fund Expenditures – Salaries & Employee Benefits

- Overtime (6300 and 6310) – Adjustments to two overtime line items are presented to be more in line with actual expense figures from FY23.
- Supplemental Retirement Contributions (6450) – Staff recommends making an Additional Discretionary Payment of \$500,000 towards the June 30, 2022 UAL liability that goes into effect on July 1, 2024. The UAL required payment will be \$600,000 in FY25 with the potential to increase to over \$2 Million by FY29 as presented in the District's CalPERS Actuarial Valuation Reports for June 30, 2022. The upcoming increases are a result of the CalPERS investment return of -6.1% reported for the year ending June 30, 2022. Pension liability continues to be a moving target from year to year, and Staff will continue to evaluate repayment schedules on an annual basis.

General Fund Expenditures – Services and Supplies

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

- Insurance (7090) – An increase is reflected to cover the actual premium for FY2023-24.
- Structure and Ground Maintenance (7200) – The fire damage repair at Station 92 will be completed in September. This year's budget includes \$125,000 for station repair work completed this fiscal year.

Additionally, a one-time budget increase of \$25,000 is proposed for security fencing around the newly constructed/repared rental property units.

- Special District Expense (7650) – Increased to more closely reflect actual expenses from FY2023.
- Transportation and Travel (7730) – Decreased to more closely reflect actual expenses from FY2023.

General Fund Expenditures – Capital Assets

- Structures and Improvements (8200) – Proposed one-time projects include the loft office space addition and asphalt driveway replacement at Station 91, and a security gate, carport and new flooring at Station 92. All project contracts over \$10,000 are subject to Board approval.
- Equipment (8300) – Decrease of \$125,000 to reflect the actual cost of the portable radio replacements.

General Fund Expenditures – Transfers

- Transfers to Capital Reserves Fund (7901) – Decreased by \$90,000 to more closely meet Financial Policies reserves funding levels.

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

- Transfer from General Fund (5910) – Decreased by \$90,000 to reflect the updated transfer amount.

Land & Building (Fund 3653) – This fund maintains reserves for pre-acquisition costs for a joint fire station, rebuild/repair of rental units, and solar/generator project infrastructure costs.

- Insurance Proceeds (5780) – Final repairs to the two rental units will be completed in September. A final settlement check will be issued following completion.
- Structures and Improvements (8200) – Increase by \$250,000 to cover the remaining expenses for the rental property rebuild/repairs since July 1, 2023.

Reserves

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

RESERVE CATEGORIES	RESERVES 7/1/23	LESS RESERVES AT 7/1/22	ADD'L RESERVES NEEDED
Catastrophic Event	3,295,000	(3,015,000)	320,000
Economic Uncertainties	<u>5,270,000</u>	<u>(4,950,000)</u>	<u>280,000</u>
Totals	7,965,000	(7,685,000)	600,000

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

Conclusion

Staff recommends that the Finance Committee review the Final Budget, and any amendments can be presented to the Board at the September 25th meeting.

Attachments

1. Proposed Final Budget for Fiscal Year 2023-24

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

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

FUND 3650 - GENERAL FUND

REVENUES

Property Taxes

	<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
3010 Property Tax - Secured (+6.97% estimate)	\$ 21,883,000	\$ 21,527,000	356,000	\$ 20,456,768	1,426,232
3011 Property Tax - Unitary	209,000	179,000	30,000	209,384	(384)
3015 Property Tax - Escapes Secured	-	-	-	58,045	(58,045)
3020 Property Tax - Unsecured	704,000	673,000	31,000	703,836	164
3023 Property Tax - PY Corrections/Escapes	-	-	-	13,554	(13,554)
3040 Property Tax - Prior Secured	-	-	-	4,002	(4,002)
3050 Property Tax - Prior Unsecured	15,000	20,500	(5,500)	14,593	407
3054 Supplemental Property Tax - Current	602,000	496,500	105,500	859,829	(257,829)
3056 Supplemental Property Tax - Prior	-	-	-	8,248	(8,248)
Total Taxes Revenue	23,413,000	22,896,000	517,000	22,328,259	1,084,741

Fines, Forfeitures, and Penalties

3057 Property Tax 506 Interest/480 Penalties	-	-	-	992	(992)
Total Use of Money and Property	-	-	-	992	(992)

Use of Money and Property

3380 Interest Income	145,000	90,000	55,000	180,961	(35,961)
3409 Rental Property Income	60,000	69,000	(9,000)	16,800	43,200
Total Use of Money and Property	205,000	159,000	46,000	197,761	7,239

Intergovernmental Revenue - State

3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	370,353	629,647
4220 Homeowners Property Tax Relief	77,000	77,000	-	77,340	(340)
4310 State Grant (Cal Fire - Prevention)	-	-	-	149,612	(149,612)
Total Intergovernmental Revenue - State	1,077,000	1,077,000	-	597,305	479,695

Intergovernmental Revenue - Federal

4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-	1,206,895	(206,895)
Total Intergovernmental Revenue - Federal	1,000,000	1,000,000	-	1,206,895	(206,895)

Charges for Services

5105 Reimbursement for District Services	228,000	228,000	-	221,088	6,912
Total Charges for Services	228,000	228,000	-	221,088	6,912

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

FUND 3650 - GENERAL FUND

	<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
Miscellaneous Revenue					
5768 Safety Member Reimbursement	-	-	-	13,480	(13,480)
5780 Insurance Proceeds (Sta. 92 Claim)	125,000	-	125,000	90,153	-
5895 Other - Donations	-	-	-	5,000	(5,000)
5909 Other - Miscellaneous Revenue	12,000	10,500	1,500	11,741	259
Total Miscellaneous Revenue	137,000	10,500	126,500	120,374	16,626
TOTAL REVENUES	\$ 26,060,000	\$ 25,370,500	\$ 689,500	\$ 24,672,673	\$ 1,387,327
EXPENDITURES					
Salaries & Employee Benefits					
6100 Regular Salaries	\$ 10,252,500	\$ 10,252,500	-	\$ 10,144,795	107,705
6300 Overtime	150,000	202,000	(52,000)	114,099	35,901
6301 Overtime - Fire Reimbursable	2,000,000	2,000,000	-	942,063	1,057,937
6310 Overtime - Constant Staffing	1,500,000	1,047,000	453,000	1,551,390	(51,390)
6400 Retirement Contributions	2,008,000	2,008,000	-	2,636,905	(628,905)
6450 Supp Retirement Contribution (UAL)	500,000	-	500,000	-	500,000
6550 FICA/Medicare	192,500	192,500	-	184,329	8,171
6600 Insurance Contributions	2,462,000	2,462,000	-	2,303,823	158,177
Health Insurance	2,240,000	2,240,000			
Dental, Vision, Life Insurance	222,000	222,000			
6700 Unemployment Insurance	5,500	5,500	-	5,891	(391)
6900 Workers Compensation Insurance	600,000	600,000	-	698,334	(98,334)
Total Salaries & Employee Benefits	19,670,500	18,769,500	901,000	18,581,629	1,088,871
Services & Supplies					
7030 Clothing and PPE	56,000	56,000	-	29,981	26,019
7050 Communications	115,000	115,000	-	110,715	4,285
7060 Food	4,500	4,500	-	10,064	(5,564)
7070 Household Supplies	36,000	36,000	-	37,147	(1,147)
7090 Insurance: Liability/Auto/Prop.	110,000	97,500	12,500	97,377	12,623
7120 Equipment Maintenance (Operations)	50,000	50,000	-	73,703	(23,703)

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

FUND 3650 - GENERAL FUND

		<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
7200	Structure and Ground Maintenance	259,500	109,500	150,000	173,620	85,880
	Operational	50,000	50,000	-		
	Interior painting, Station 92	50,000	50,000			
	Mechanic Bay lighting upgrades, Station 92	9,500	9,500			
	Fire damage repairs, Station 92	125,000	-			
	Rental properties security gate	25,000	-			
7205	Fire Defense Zone (Hazard Mitigation)	300,000	300,000	-	423,069	(123,069)
	Operational	250,000	250,000			
	Structure Hardening Grant Program	50,000	50,000			
7322	Consulting and Management Fees	2,500	2,500	-	1,262	1,238
7324	Audit and Accounting Fees	40,000	40,000	-	35,115	4,885
7348	Instruments & Equipment	96,000	96,000	-	14,430	81,570
	Hose equipment and maintenance	6,000	6,000			
	Rope rescue equipment and maint	5,000	5,000			
	USAR equipment maintenance	10,000	10,000			
	HazMat team equipment (from 7630)	10,000	10,000			
	Equipment for new Type 1 engine	65,000	65,000			
7363	Equipment Maintenance (Vehicles)	140,000	140,000	-	188,294	(48,294)
7400	Medical & First Aid Supplies	114,000	114,000	-	38,076	75,924
	Operational	47,000	47,000	-		
	Lifepak AEDs replacement (24)	67,000	67,000	-		
7430	Memberships	16,000	16,000	-	14,473	1,527
7450	Office Expense	30,000	20,000	10,000	16,970	13,030
	Operational	20,000	20,000			
	Workstations for Station 92	10,000	-			
7456	IT Hardware < \$5,000	10,000	7,500	2,500	13,410	(3,410)
7460	Professional and Special Services	360,000	360,000	-	372,919	(12,919)
	Operational	295,000	295,000			
	Facilities Project Manager	20,000	20,000			
	Evacuation Zones Analysis	45,000	45,000			
7507	ADP Payroll Fees	10,000	10,000	-	10,416	(416)
7510	Contractual Services	149,000	149,000	-	126,226	22,774
	Operational	129,100	129,100			
	Prevention permit/inspection software	12,000	12,000			
	New website design and host	7,900	7,900			
7530	Publications & Legal Notices	6,000	6,000	-	6,091	(91)

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

FUND 3650 - GENERAL FUND

		<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
7540	Rents & Leases - Equipment	5,500	5,500	-	4,968	532
7546	Administrative Tax Expense	220,000	220,000	-	217,028	2,972
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-	9,951	2,549
7630	Small Tools & Instruments	11,000	11,000	-	8,705	2,295
7650	Special District Expense	40,000	35,500	4,500	44,086	(4,086)
	Operational (permits, fees, LAFCO, other)	40,000				
7671	Special Projects	17,500	17,500	-	12,216	5,284
	Department mailers	10,000	10,000			
	Public Education materials	7,500	7,500			
7730	Transportation and Travel	65,000	80,000	(15,000)	52,219	12,781
7731	Gasoline/Oil/Fuel	90,000	90,000	-	86,783	3,217
7732	Training	109,000	109,000	-	79,660	29,340
	Operational	99,000	99,000	-		
	New hire academy	10,000	10,000			
7760	Utilities	70,000	70,000	-	69,503	497
	Total Services & Supplies	2,545,000	2,380,500	164,500	2,378,477	166,523
Other Charges						
7830	Interest Expense (POB)	52,260	52,260	-	124,356	(72,096)
	Total Other Charges	52,260	52,260	-	124,356	(72,096)
Capital Assets						
8200	Structures & Improvements	590,000	570,000	20,000	18,652	571,348
	Station 91: Loft renovation, driveway asphalt replacement					
	Station 92: Flooring (carryover), carport/gate					
8300	Equipment	722,000	847,000	(125,000)	68,606	653,394
	ALS equipment - cardiac monitor (carryover)	30,000	30,000			
	Comm - Microwave Simulcast Upgrade	272,000	272,000			
	Portable radios replacement (carryover)	420,000	545,000	-	-	-
	Total Capital Assets	1,312,000	1,417,000	(105,000)	87,258	1,224,742
	TOTAL EXPENDITURES	23,579,760	22,619,260	960,500	21,171,720	2,408,040

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

FUND 3650 - GENERAL FUND

	<u>Final Budget Budget</u>	<u>Preliminary Budget</u>	<u>Difference from Prelim</u>	<u>Actual Budget FY 2022-23</u>	<u>Difference from Final</u>
Other Financing Uses					
Financing Uses					
7901 Tfr To Capital Reserves Fund (3652)	250,000	340,000	(90,000)	530,000	(280,000)
7901 Tfr To Land & Building Fund (3653)	-	-	-	1,350,000	(1,350,000)
7910 Long Term Debt Principal Repayment (POB)	1,205,700	1,205,700	-	1,133,572	72,128
Total Other Financing Uses	1,455,700	1,545,700	(90,000)	3,013,572	(1,557,872)
TOTAL OTHER FINANCING SOURCES & USES	(1,455,700)	(1,545,700)	90,000	(3,013,572)	1,557,872
Changes to Fund Balances					
Increase to Residual Fund Balance					
9601 Residual Fund Balance	1,024,540	1,205,540	(181,000)	487,381	537,159
Increase to Residual Fund Balance	1,024,540	1,205,540	(181,000)	487,381	537,159
TOTAL CHANGES TO FUND BALANCES	1,024,540	1,205,540	(181,000)	487,381	537,159
Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3650 Fund Balance Detail					
Reserves: Catastrophic	\$ 3,015,000			\$ 3,015,000	\$ -
Reserves: Economic Uncertainties	4,950,000			4,950,000	-
Fund Balance - Unrestricted Residual (est. at end of FY)	4,441,689			3,417,149	1,024,540
Projected Fund Balance at Year End	\$ 12,406,689			\$ 11,382,149	\$ 1,024,540

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

FUND 3652 - CAPITAL RESERVES FUND	Final Budget	Preliminary FY 2023	Difference from Prelim	Actual Budget FY 2022-23	Difference from Final
REVENUES					
Use of Money and Property					
3380 Interest Income	30,000	30,000	-	39,080	(9,080)
Total Use of Money and Property	30,000	30,000	-	39,080	(9,080)
Other Financing Sources					
5910 Transfer from General Fund (3650)	250,000	340,000	(90,000)	530,000	(280,000)
5919 Sale of Capital Assets	-	-	-	4,575	(4,575)
Total Other Financing Sources	250,000	340,000	(90,000)	534,575	(284,575)
TOTAL REVENUES	280,000	\$ 370,000	\$ (90,000)	\$ 573,655	\$ (293,655)
EXPENDITURES					
Capital Assets					
8300 Equipment					
Type 1 Engine (Engine 92) - carryover	852,240	852,240	-		
Squad 91	230,000	230,000	-		
Vehicle (Prevention 95)	88,000	88,000	-		
Total Capital Assets	1,170,240	1,170,240	-	95,983	1,074,257
TOTAL EXPENDITURES	1,170,240	1,170,240	-	95,983	1,074,257
Changes to Fund Balances					
Decrease to Assigned					
9901 Purpose of Fund	890,240	800,240	90,000	-	890,240
Decrease to Assigned	890,240	800,240	90,000	-	890,240
Increase to Unassigned					
9940 Unassigned Fund Balance	-	-	-	477,672	(477,672)
Increases to Unassigned	-	-	-	477,672	(477,672)
TOTAL CHANGES TO FUND BALANCES	890,240	800,240	90,000	(477,672)	1,367,912
Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3652 Fund Balance Detail					
Fund Balance - Nonspendable	\$ -			\$ 852,240	
Fund Balance - Assigned	3,012,671			3,050,671	
Projected Fund Balance at Year End	\$ 3,012,671			\$ 3,902,911	

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

FUND 3653 - LAND & BUILDING FUND	Final Budget	Preliminary Budget	Difference from Prelim	Actual Budget FY 2022-23	Difference from Final
REVENUES					
Use of Money and Property					
3380 Interest Income	30,000	30,000	-	38,440	(8,440)
Total Use of Money and Property	30,000	30,000	-	38,440	(8,440)
Miscellaneous Revenue					
5780 Insurance Proceeds (rental properties)	750,000	-	750,000	-	750,000
Total Miscellaneous	750,000	-	750,000	-	750,000
Other Financing Sources					
5910 Transfer from General Fund (3650)	-	-	-	1,350,000	(1,350,000)
Total Other Financing Sources	-	-	-	1,350,000	(1,350,000)
TOTAL REVENUES	780,000	\$ 30,000	\$ 750,000	\$ 1,388,440	\$ (608,440)
EXPENDITURES					
Services and Supplies					
7460 Professional Services	500,000	500,000	-	5,734	494,266
Total Services and Supplies	500,000	500,000	-	5,734	494,266
Capital Assets					
8200 Structures and Improvements					
Rental property rebuild	250,000	-	250,000	1,198,555	(948,555)
Solar/generator project infrastructure	279,500	279,500	-	-	279,500
Total Capital Assets	529,500	279,500	250,000	1,198,555	(669,055)
TOTAL EXPENDITURES	1,029,500	779,500	250,000	1,204,289	(174,789)
Changes to Fund Balances					
Decrease to Assigned					
9901 Purpose of Fund	249,500	749,500	(500,000)	-	249,500
Decrease to Assigned	249,500	749,500	(500,000)	-	249,500
Increase to Unassigned					
9940 Unassigned Fund Balance	-	-	-	184,152	(184,152)
Increases to Unassigned	-	-	-	184,152	(184,152)
TOTAL CHANGES TO FUND BALANCES	249,500	749,500	(500,000)	(184,152)	433,652
Net Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 3653 Fund Balance Detail					
Fund Balance - Assigned	\$ 3,347,681			\$ 3,347,681	
Less: Fund Balance - Assigned for FY	(249,500)			-	
Projected Fund Balance at Year End	\$ 3,098,181			\$ 3,347,681	

Agenda

Item #4

**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)
August 2022	12,827,198.64	-	(310,530.87)	4,853.01	12,511,814.76	-2.46%	-2.85%
September 2022	12,511,814.76	-	(662,816.28)	4,760.05	11,844,238.43	-5.34%	-4.28%
October 2022	11,844,238.43	-	148,898.83	4,578.09	11,988,559.17	1.22%	-6.54%
November 2022	11,988,559.17	-	484,196.67	4,612.28	12,468,143.56	4.00%	-0.35%
December 2022	12,468,143.56	-	(205,908.63)	4,728.72	12,257,506.21	-1.69%	3.49%
January 2023	12,257,506.21	-	536,668.86	4,670.02	12,789,505.05	4.34%	6.68%
February 2023	12,789,505.05	-	(279,592.49)	4,801.30	12,505,111.26	-2.22%	0.30%
March 2023	12,505,111.26	-	208,529.38	4,749.25	12,708,891.39	1.63%	3.68%
April 2023	12,708,891.39	-	86,589.11	4,796.25	12,790,684.25	0.64%	0.01%
May 2023	12,790,684.25	-	(98,108.90)	4,818.76	12,687,756.59	-0.80%	1.46%
June 2023	12,687,756.59	-	230,331.56	4,665.77	12,913,422.38	1.78%	1.61%
July 2023	12,913,422.38	-	177,347.65	4,846.00	13,085,924.03	1.34%	2.31%
Total		-	315,604.89	56,879.50			

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

Total OPEB Liability at 6/30/2020 = \$ 14,205,047

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)
August 2022	6,107,251.47	-	(147,639.97)	2,284.19	5,957,327.31	-2.25%	-11.91%
September 2022	5,957,327.31	-	(315,732.03)	2,245.35	5,639,349.93	-5.34%	-4.28%
October 2022	5,639,349.93	-	70,945.08	2,179.43	5,708,115.58	1.22%	-6.54%
November 2022	5,708,115.58	-	230,490.02	2,195.73	5,936,409.87	4.00%	-0.35%
December 2022	5,936,409.87	-	(98,080.80)	2,251.15	5,836,077.92	-1.69%	3.49%
January 2023	5,836,077.92	-	255,485.30	2,223.49	6,089,339.73	4.34%	6.68%
February 2023	6,089,339.73	-	(133,135.11)	2,285.97	5,953,918.65	-2.22%	0.29%
March 2023	5,953,918.65	-	99,274.99	2,261.24	6,050,932.40	1.63%	3.68%
April 2023	6,050,932.40	-	41,229.06	2,283.56	6,089,877.90	0.64%	0.01%
May 2023	6,089,877.90	-	(46,709.10)	2,294.32	6,040,874.48	-0.80%	1.46%
June 2023	6,040,874.48	-	109,672.56	2,221.45	6,148,325.59	1.78%	1.61%
June 2023	6,148,325.59	-	84,439.33	2,307.28	6,230,457.64	1.34%	2.31%
Total		-	150,239.33	27,033.16			

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

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

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

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

*Funded status = **85.0%**

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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
7/1/2023 to 7/31/2023

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

Account Summary

Source	Balance as of 7/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2023
OPEB	\$12,913,422.38	\$0.00	\$177,347.65	\$4,846.00	\$0.00	\$0.00	\$13,085,924.03
PENSION	\$6,148,325.59	\$0.00	\$84,439.33	\$2,307.28	\$0.00	\$0.00	\$6,230,457.64
Totals	\$19,061,747.97	\$0.00	\$261,786.98	\$7,153.28	\$0.00	\$0.00	\$19,316,381.67

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	1.37%	2.42%	2.48%	1.39%	3.42%	5.20%	1/19/2010
PENSION	1.37%	2.42%	2.48%	1.36%	3.54%	-	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