

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

September 20, 2021 at 2:00 p.m.

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

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

Members of the public will be able to observe the Finance Committee meeting and provide public comments via Zoom: <https://us06web.zoom.us/j/89477789731>, or by calling 1-669-900-6833, meeting ID: 894 7778 9731. Any member of the public who would like to provide public input on an item listed on the agenda may utilize the "Raise Hand" feature through the Zoom App. The host will be notified, and you will be recognized to speak on the agenda item in the order such requests are received by the District.

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-District; 30 minutes total time is allotted for this discussion.
2. Receive Financial Policies presentation from Jeff Small of Capitol PFG.
 - a. Consider making a recommendation for approval of the Financial Policies.
3. Review and make recommendation for approval of July and August 2021 financial statements.
4. Review PARS Post-Employment Benefits Trust statements for July and August 2021.
5. Review and make recommendation for approval of Resolution 2021-07, Adoption of the Final Budget for Fiscal Year 2021-22.
6. Fire Chief's Report.
7. Requests for items to be included in the next Finance Committee Meeting.
8. Adjournment. The next meeting is scheduled for Monday, November 15, 2021 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is September 16, 2021.

Kevin Taylor, Fire Chief

Agenda

Item #2



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Kevin Taylor, Fire Chief *KT*
Prepared by: Araceli Nahas, Accountant *AN*
Date: September 20, 2021
Topic: Financial Policies

Summary

The District engaged Capitol PFG to develop a comprehensive financial policies document that incorporates industry best practices and the District's existing budget development and financial planning procedures.

Discussion

The Financial Policies development process included a thorough review of the District's current financial statements, annual budget, pension and OPEB actuarial reports, five-year financial forecast, and discussions with PARS/Highmark and CalPERS representatives.

The goal of the Financial Policies document was to incorporate all relevant policies into one report that can be readily available for reference and review by the Board. The following policies are included for your review: Management of Budget, Maintenance of Reserves, Pension and OPEB, Debt Issuance and Management (approved in April 2021), Investment of Funds, and Financial Accountability.

Conclusion

The Finance Committee can recommend that the Board of Directors approve the Financial Policies or amend the policies for Board consideration.

Attachments

1. Montecito Fire Protection District Financial Policies
2. Financial Policies Presentation

Strategic Plan Reference

Strategic Plan Goal #9, Ensure Financial Accountability & Transparency

**FINANCIAL POLICIES
MONTECITO FIRE PROTECTION DISTRICT**



September 2021

DRAFT

Prepared by:



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Section 1: Overview

The purpose of these Financial Policies is to promote the financial stability and long-term planning of the Montecito Fire Protection District (MFPD) by directing the Fire Chief to achieve the following goals:

1. Develop and manage the Budget
2. Maintain Adequate General Fund and Capital Reserves
3. Achieve the goal of fully funded Pension and Other Post-Employment Benefits
4. Allow for the prudent use of debt

The Financial Policies have been prepared specifically for the MFPD. They build upon prior financial analysis related to budgeting and long-term liabilities and periodic reviews concerning station funding and review of retirement obligations. In keeping with past practice, the Board of Directors (Board) will continue to review and amend these policies as it deems appropriate in order to sustain the prudent financial management of the MFPD.

Section 2: Financial Policies

2.1 Management of Budget

1. **Annual Budget** - The financial operations of the District will be conducted in accordance with an annual budget that has been reviewed and adopted by the Board of Directors in compliance with applicable laws and regulations.
2. **Preliminary Budget** - Each year a preliminary budget will be prepared and presented for approval by the Board in open session normally in June. A final budget will be presented for approval, normally in September for public hearing and adoption by the Board.
3. **Financial Performance** - The District's financial performance against the adopted budget will be reviewed by the Finance Committee bi-monthly.
4. **Gann Limit** - Each year, the District will perform the necessary calculations to determine if year-end proceeds of taxes subject to the Gann Limit have exceeded the Gann Limit. The compliance calculation will be completed within 90 days after the end of the fiscal year.
5. **Multi-Year Forecast** - The Fire Chief will maintain a multi-year financial forecast that will help provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands and identify key variables that cause change in the level of revenue. The multi-year financial forecast will be used as a tool for the development of the District's annual budget and can support budget recommendations made to the Board.

2.2 Maintenance of Reserves

Maintaining the appropriate level of reserves is essential for sustaining the long-term financial health of the MFPD. The Reserve Policies will assist the Board in maintaining existing public assets, responding to unplanned events and emergencies, and ensure financial viability should there be an unexpected fluctuation in revenues or expenditures.

2.2.1 Categories

The MFPD shall accumulate, maintain and segregate its reserve funds into the following categories:

1. General Fund Reserve
 - a. Economic Uncertainties
 - b. Catastrophic Event
 - c. Unrestricted Residual
2. Capital Reserve
3. Land and Building Reserve

2.2.2 Scope

The Reserve Policy will assist the Board of Directors in establishing:

1. Periodic review requirements for each reserve
2. Target levels for reserve funds
3. Requirements for the use of reserve funds

2.2.3 Periodic Review

The MFPD shall review the reserve balances and targets annually as a part of the annual budget process. The Fire Chief will continue to review all reserve balances on a monthly basis, with a yearly report going to the full Board to receive and file.

2.2.4 General Fund Reserves

The Board will maintain the following General Fund Reserves:

1. **Economic Uncertainties Reserve** - equal to at least 3 months of operating expenditures. The Economic Uncertainties Reserve will be internally restricted and utilized for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred shall be returned to the Economic Uncertainties Reserve to sustain sufficient working capital for operations.
2. **Catastrophic Event Reserve** – equal to 10% of the District’s property tax revenues, plus 5% of total General Fund expenditures. The Catastrophic Event Reserve will be internally restricted and utilized to ensure against significant one-time outlays due to significant loss in the tax base or large-scale fire suppression.
3. **Unrestricted Residual Reserve** – equal to a maximum of \$1 million, the Unrestricted Residual Reserve is utilized for providing the Board of Directors with financial flexibility to augment internally restricted reserves and be a source to supplement operating needs.

2.2.5 Capital Reserve

The Board will maintain a Capital Reserve with an assigned funding target of \$3 million. The Capital Reserve will address expenditures for acquisition of apparatus, vehicles and equipment; replacement for apparatus, vehicles and equipment. The assigned funding target will be maintained at a level that will allow the MFPD to acquire vehicles and apparatus on a pay-as-you go basis.

The Board may also use the Capital Reserve for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred will be returned to the Capital Reserve.

2.2.6 Land and Building Reserve

The MFPD will set-aside a minimum reserve of \$1 million and a target maximum reserve of \$3 million for this purpose.

If necessary, the Board may accumulate funds in excess of the target maximum in order to ensure sufficient funding for foreseeable land acquisition as well as construction and reconstruction of buildings, refurbishment and modernization of existing stations.

The Fire Chief will submit plans for increasing or decreasing the level of unrestricted reserves in order to maintain reserve levels that are consistent with this Policy.

Section 3: Pension and Other Post Employment Benefit Policy

3.1 Overview

Retirement benefits are an important factor in attracting and retaining talented personnel to the MFPD. The purpose of these policies is to reduce unfunded liabilities and sustain funding that honors the MFPD promises to its personnel while establishing a firm financial foundation for the future.

3.2 Pension Benefits

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to plan participants. In order for the pension-benefit plan to be sustainable over time, the plan must accumulate adequate resources over the active service life of benefiting employees. The MFPD pension funding policy provides a strategy for maintaining a funded status goal of 100%.

3.2.1 CalPERS Background

CalPERS Pension Plan

The MFPD participates in the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within California. All full-time and certain part-time MFPD employees that meet the CalPERS membership eligibility requirements can participate in CalPERS.

The employee contribution level for MFPD Miscellaneous members is 8%, while District Safety member's contribution level is 9% of reportable earnings. The MFPD makes these contributions for the employees on their behalf, and is required to contribute an actuarially determined employer contribution rate for both member groups. The contribution requirements of plan members are based upon the benefit level adopted by the MFPD Board. The employer contribution rate is established annually and may be amended by CalPERS.

On January 1, 2013, the Public Employee Pension Reform Act of 2013 (PEPRA) became effective, which limits the employer contribution for the employee's share of the contribution for employees hired on or after January 1, 2013.

In addition to employer cost contributions, the MFPD may make unfunded liability payments annually to help make up shortfalls, if any, in the pension plan. This is actuarially determined by CalPERS.

CalPERS Funded Status

The measure of funded status is an assessment of the need for future employer contributions based on the actuarial cost method to fund the plan. It is a "point in time measurement" that assesses the funding progress of the pension plan. The funded ratio is determined by dividing the Accrued Liability (AL) by the Market Value of Assets (MVA). As of this date, the current funded ratio is estimated at 97%.

3.2.2 CalPERS Policies

Annual and Lump Sum Payments to CalPERS

The MFPD will annually make the Actuarially Determined Contributions (ADC) including the normal cost for current service and amortization of any under-funded amount.

As part of the annual budget process, the MFPD will pay the entire fiscal year's contributions for any actuarial unfunded liabilities (UAL) in July in order to receive a discount instead of making monthly payments. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members.

Annual Review of CalPERS

The Fire Chief will annually review the actuarial valuations, including the required employer contribution for the upcoming fiscal year, increases or decreases in the unfunded liability, and funded status. This review may include factors such as changes to the discount rate, investment earnings on assets and assumptions changes.

CalPERS Funding Target

The MFPD has a goal of maintaining a funding target of 90%-100%. In the event that the funded status falls below 90%, the MFPD may rely on its PARS Pension Trust to bring the funding target up to its funding goal.

3.2.3 PARS Pension Trust Background

The MFPD established a Section 115 Irrevocable Exclusive Benefit Trust in May 2017. The purpose of the Pension Trust is to maintain local control over funds set-aside exclusively to reimburse or pay pension benefits. The Board of Directors controls the PARS Pension Trust (Pension Trust). The Fire Chief serves as the Plan Administrator. The MFPD contracts with a Team of consultants to serve in the following capacities:

- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support
- Trustee – plan fiduciary and custodian of assets
- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

3.2.4 PARS Pension Trust Policies

Contributions to Pension Trust

Contributions to Pension Trust are discretionary. The Fire Chief may recommend contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings

- Bond proceeds from pension bonds

Withdrawals from Pension Trust

The Fire Chief may recommend withdrawals from the Pension Trust for the following reasons:

- Make contributions to CalPERS
- Reimburse the MFPD for contributions made to CalPERS
- Make additional catch-up payments to CalPERS to increase funding ratios

Contributions to the Pension Trust are discretionary and may not be made if it would cause the total of pension assets at CalPERS and the market value of assets in the Pension Trust to exceed Total Pension Liabilities.

Investment Strategy

The current investment strategy consists of a moderately conservative Highmark Plus (Active) Strategy. The investment strategy should be reviewed by the Board on an annual basis.

Funding Target

The MFPD will utilize the Pension Trust and amounts held at CalPERS to maintain a funding target of 100%.

3.3 Other Post-Employment Benefits (OPEB)

3.3.1 OPEB Background

The MFPD provides retiree healthcare benefits for employees who retire with CalPERS pension benefits. The District contracts with CalPERS for this insured benefit plan. The plan's medical benefits and premium rates are established by CalPERS and insurance providers. The MFPD pays for medical, dental, and vision premiums for the lifetime of the retiree and their eligible dependents. The MFPD offers the same medical, dental and vision plans to its retirees as to its active employees with the exception that once a retiree becomes eligible for Medicare, they must join a Medicare HMO or a Medicare Supplement plan.

The MFPD participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (OPEB Trust), which is a single employer irrevocable trust to prefund OPEB. Contributions to the OPEB plan are based on pay-as-you-go financing requirements with an additional amount contributed to the OPEB Trust to prefund benefits at the discretion of the Board.

Local Control by Board of Directors

The OPEB Trust was established by the MFPD in October 2009, under Internal Revenue Code Section 115. The MFPD maintains control over the OPEB Trust. The Fire Chief serves as the Plan Administrator. The MFPD contracts with a Team of consultants to serve in the following capacities:

- Trust Administrator – provide record keeping, monitor compliance, process contributions/disbursements and provide support
- Trustee – plan fiduciary and custodian of assets

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- Investment Manager – investment sub-advisor to trustee, provide investment policy assistance and provide investment management services

Trust assets can be used to reimburse the MFPD for retiree health care benefits or pay MFPD health care benefits. The MFPD retains DFA to prepare an actuarial valuation report to comply with GASB 75 valuation requirements at least once every two years.

3.3.2 OPEB Policies

Contributions to the OPEB Trust

Contributions to the OPEB Trust are discretionary. The Fire Chief may recommend contributions from the following funding sources:

- Reserves in excess of funding targets
- Budget savings

In lieu of making contributions to reach a desired funding target, the Fire Chief may recommend that assets in the trust grow naturally to achieve the funding target without making further contributions.

Withdrawals from OPEB Trust

The Fire Chief may recommend withdrawals to pay or reimburse applicable benefits. The MFPD will make withdrawals from the OPEB Trust when it is 100% funded.

Investment Strategy

The current investment strategy consists of a moderately conservative Highmark Plus (Active) Strategy. The investment assumption used in the OPEB Trust of 5.5% and investment strategy should be reviewed by the Board on an annual basis.

Implicit Subsidy

The valuation described in the Investment and Funded status section above, reflects the value of an implicit subsidy equal to \$1,802,961. The implicit subsidy represents the value of age-specific claims over average premiums. When claims experience of both active employees and retirees are pooled in determining healthcare premiums, a retiree pays a rate that is based on a blended pool of members that, on average, is younger and healthier. Retiree claims are covered by premiums charged to the retiree plus an added cost included in active premiums. The added cost represents an implicit cost. The implicit cost is not funded by the MFPD.

Funding Target

The MFPD has a minimum funding target of 85% with a goal of attaining a funding target of 100% or greater by June 30, 2026. The funding target excludes the implicit subsidy as described above.

Funded Status

The MFPD's GASB Statement No. 75 provides the most recent measurement of the MFPD actuarial valuation for the District's retiree health insurance program. For reference purposes, as of the most recent June 30, 2020 measurement date, the MFPD had an OPEB liability of \$15,923,820. Plan assets were \$12,402,086. The net pension liability was \$3,521,734, which equates to a funded status of 77.8%. The net pension liability, net of the implicit subsidy was \$1,718,773, which equates to a funded status of 87.3%.

Section 4: Debt Issuance and Management Policy

4.1 Authorized Purposes for the Issuance of Debt

The MFPD may issue debt for any of the following purposes:

1. To provide for cash flow needs
2. To fund pensions
3. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping MFPD facilities
4. To refinance existing debt

4.2 Authorized Types of Debt

The Fire Chief or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the MFPD, with the cost of staff and consultants considered. Potential financing sources may include:

1. Temporary borrowings from other sources and short-term debt, such as TRANS, when necessary to allow the MFPD to meet its cash flow requirements
2. Lease financing and Installment Sale Agreements, including certificates of participation (COPs) and Lease Revenue Bonds (LRBs) and Pension Obligation Bonds (POBs)
 - a. To fund priority capital projects and equipment purchases when pay-as-you-go financing is not desirable
 - b. To fund unfunded pension liabilities

4.3 Relationship of Debt to MFPD Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs of the MFPD, including its vehicle and apparatus replacement plan, capital improvement plan, and other applicable needs subject to the assessment of the projected costs and resources of the MFPD.

When considering a debt issuance, the MFPD may evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include the effect of annual debt service secured by the general fund on general fund expenditures; the amortization structure, prepayment features, and useful life of the projects being financed (for further information see "Structure of Debt Issues" below).

For debt issued to fund pension liabilities, the MFPD will consult with actuaries and advisors regarding the estimated effects of any pension bonds on future contributions, and any applicable changes to the current budget year.

The MFPD may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies,

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or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

4.4 Structure of Debt Issues

The MFPD shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The MFPD shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet resources available for debt repayment and flexibility goals.

For debt issuances for capital improvements, the MFPD shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board and consistent with the overall financing plan.

To the extent practicable, the MFPD shall also consider credit issues, market factors, and tax law when sizing the MFPD's debt issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed.

4.5 Method of Sale

For the sale of any district-issued debt, the MFPD's Municipal Advisor shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the MFPD. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the MFPD to ensure that interest costs are in accordance with comparable market interest rates
3. Direct loans and private placement sale. A direct loan with the MFPD's depository bank can be used when the terms, financing costs, and relationship make the direct loan the most cost effective and favorable option. A private placement may be used as an alternative when the terms of the private placement are more beneficial to the MFPD than a direct loan, or negotiated or competitive sale

4.6 Investment of Proceeds

The MFPD shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the MFPD. Where applicable, the MFPD's official investment policy and legal documents for a particular debt issuance shall govern specific methods of

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investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

The management of public funds shall enable the MFPD to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

4.7 Refunding/Restructuring

The MFPD may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the MFPD shall consider the maximization of the MFPD's expected net savings over the life of the debt issuance.

4.8 Goals of Debt Management Policy

The MFPD's debt issuance activities and procedures shall be aligned with the MFPD's vision and goals for providing adequate facilities and emergency services that protect the community. When issuing debt, the MFPD shall ensure that it:

1. Maintains accountability for the fiscal health of the MFPD, including prudent management and transparency of the MFPD's financing programs
2. If applicable, pursues the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the MFPD's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the MFPD at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the MFPD's general fund for operating purposes
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

4.9 Internal Controls

The MFPD shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the MFPD in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the MFPD and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

The MFPD shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred.

In addition, the MFPD shall ensure that it complies with all federal securities laws, federal tax compliance requirements, and covenants associated with the debt issuance.

4.10 Records/Reports

No later than 30 days prior to the sale of any debt issue, the MFPD shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission. The report of the proposed debt issuance shall include a certification by the MFPD that it has adopted local debt policies concerning the use of debt and that the contemplated debt issuance is consistent with those local debt policies.

No later than 21 days after the sale of the debt, the MFPD shall submit a report of final sale to the California Debt and Investment Advisory Commission. A copy of the final official statement for the issue shall accompany the report of final sale. If there is no official statement, the MFPD shall provide each of the following documents, if they exist, along with the report of final sale:

- Other disclosure document.
- Indenture.
- Installment sales agreement.
- Loan agreement.
- Promissory note.
- Bond purchase contract.
- Resolution authorizing the issue.
- Bond specimen.

The MFPD shall submit an annual report for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017. The annual report shall cover a reporting period from July 1 to June 30, inclusive, and shall be submitted no later than seven months after the end of the reporting period. The annual report shall consist of the following information:

- Debt authorized during the reporting period, which shall include the following: (1) Debt authorized at the beginning of the reporting period; (2) Debt authorized and issued during the reporting period; (3) Debt authorized but not issued at the end of the reporting period; and (4) Debt authority that has lapsed during the reporting period.
- Debt outstanding during the reporting period, which shall include the following: (1) Principal balance at the beginning of the reporting period; (2) Principal paid during the reporting period; and (3) Principal outstanding at the end of the reporting period.

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- The use of proceeds of issued debt during the reporting period, which shall include the following: (1) Debt proceeds available at the beginning of the reporting period; (2) Proceeds spent during the reporting period and the purposes for which it was spent; and (3) Debt proceeds remaining at the end of the reporting period.

4.11 Municipal Advisor

The Fire Chief or designee shall retain a municipal advisor to assist with the issuance of debt or bank loans exceeding \$1.5 million in size. The municipal advisor will render advice, as directed, on the District's current debt, financing options for new debt including recommendations concerning the timing, structure, repayment, sizing, method of sale and other debt related issues. Municipal advisors shall be registered with the Securities & Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB).

4.12 SB 1029 Compliance

In September 2016, the California legislature enacted Senate Bill 2019, which amended Government Code Section 8855 by requiring debt issuers to certify that they have adopted local debt policies 30 days prior to the issuance of debt. The debt policies must include the following:

1. The purposes for which the debt proceeds may be used
2. The types of debt that may be issued
3. The relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable
4. Policy goals related to the issuer's planning goals and objectives
5. The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use

The above Debt Policy complies with the requirements of SB 1029 and includes best practices for issuing debt.

Section 5: Investment of Funds

5.1 Depository of Santa Barbara County Investment Pool

The MFPD believes in the prudent management of its funds. The MFPD is a voluntary participant in the Santa Barbara County Treasurer's Investment Pool ("Pool"). Funds held in the Pool are considered public funds and are invested in compliance with state statutes and other legal constraints, with goals of preservation funds, protection of capital, maintenance of sufficient cash flow to meet daily demands, and earning a market rate of return at minimum risk.

The Santa Barbara County Treasurer makes quarterly reports on investment activities to ensure both accuracy and transparency. These quarterly reports include charts, tables, and supporting documentation that provide a clear record of portfolio values, investment results, and general economic indicators. These reports are presented to the Board of Supervisors and can be viewed at the following link: <https://www.countyofsb.org/ttcpapg/treas/index.aspx#reports>

5.2 Investment of Surplus Funds

The Government Code allows the MFPD to invest surplus money i.e., money that is not required for immediate operations, subject to specified restrictions, in certain state, local, and Federal securities as well as in specified types of bankers' acceptances, commercial paper, certificates of deposit, repurchase agreements, corporate notes, and other securities. These investment restrictions are not applicable to assets held in the MFPD's Pension Trust or Other Post Employment Benefit Trust.

At this time, the MFPD does not have plans to invest surplus monies outside of the Pool. In the event that the MFPD has surplus funds available for investment, it will consult with the Santa Barbara County Treasurer's Office and adopt appropriate additional policies that will comply with state law.

5.3 Investment Guidelines Pertaining to the Pension and OPEB Trust

As stated in Section 5.2 above, investment restrictions that apply to the MFPD's General Fund and Surplus Funds, are not applicable to assets held in the MFPD's Pension Trust or OPEB Trust.

In order to prudently oversee assets held in the Pension Trust and OPEB Trust, the MFPD annually approves investment guidelines. The investment guidelines identify the respective investment goals, objectives, risk tolerance and management policies of the Trust. Both Trusts are currently invested for a long-term horizon using moderately conservative investment and risk tolerance objectives.

The Board of Directors is responsible for supervising each Trust while the investment manager is responsible for recommending appropriate investments. The investment manager may utilize a full range of investment vehicles when constructing the investment portfolio, including but not limited to individual securities, mutual funds, and exchange-traded funds. In addition, to the extent permissible, the investment manager is authorized to invest in shares of mutual funds in which the investment manager services as advisor or sub-advisor. The following investment transactions are prohibited:

- Direct investments in precious metals (precious metals mutual funds and exchange-traded funds are permissible)

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- Venture Capital
- Short Sales*
- Purchases of Letter Stock, Private Placements, or direct payments
- Leveraged Transactions*
- Commodities Transactions Puts, calls, straddles, or other option strategies*
- Purchases of real estate, with the exception of REITs
- Derivatives, with exception of ETFs

*Permissible in diversified mutual funds and exchange-traded funds

Section 6: Financial Accountability

6.1 Financial Accountability and Transparency

The Fire Chief will ensure financial accountability by implementing this policy and annual reporting to the Board regarding any significant changes to the Budget, Capital Improvement Plans, reserve levels, and funded status of pension and other post-employment benefits.

The Fire Chief will ensure financial transparency by publishing the following information on MFPD's website:

- Annual Operating Budget
- Annual Financial Report
- Financial Policies

Copies of the Annual Actuarial Valuations for CalPERS plans and the OPEB actuarial valuation will also be made available to the Board of Directors, plan participants and residents.

6.2 Review of Policy

Sustaining the financial health of the MFPD requires a long-term horizon. As such, the MFPD will review this policy annually to determine if changes to this policy are needed.



Capitol | PFG

Financial Policies

September 20, 2021



Purpose of Policies

Promote financial stability and long term planning by

- Prudent Budget Management
- Maintenance of General Fund and Capital Reserves
- Achieving and maintaining fully funded Pension and Other Post-Employment Benefits
- Allow for prudent use of debt and investment practices

Subject to Annual Review

Comprehensive Financial Policies

- Management of Budget
- Maintenance of Reserves
- Pension and Other Post Employment Benefits
- Debt Issuance and Management Policy
- Investment of Funds
- Financial Accountability

General Fund Reserves

Economic Uncertainties

- Equal to at least 3 months of operating expenditures

Catastrophic Event Reserve

- Equal to 10% of MFPD property tax revenues, plus 5% of total General Fund expenditures

Unrestricted Residual Reserve

- Equal to a maximum of \$1 million

Capital Fund Reserves

Capital Reserve

- Funding target of \$3 million

Land and Building Reserve

- Minimum of \$1 million and a target maximum of \$3 million

Pension Policy

Goal of funding 100% between funds held at CalPERS and Pension Trust

- CalPERS Funding Range
 - 90-100%
- If the funded status falls below 90%, the MFPD may rely on its PARS Pension Trust

Pension Policy

Fire Chief will annually review CalPERS actuarial valuations including

Required contributions

Amount of unfunded liability

Funded status

Changes to discount rate, investments and assumptions

Other Post-Employment Benefits (OPEB)

The MFPD has a minimum funding target of 85% with a goal of attaining a funding target of 100% by June 30, 2026

The MFPD will make withdrawals from the OPEB Trust to pay or reimburse benefits when the OPEB Trust is 100% funded

Debt Policy

Adopted April 26, 2021 to comply with to debt issuance requirements

The debt policy addresses

- The purposes for which debt may be used
- The types of debt may be issued
- The relationship of the debt to the budget
- Policy goals
- Internal contribution procedures
- Best practices and legal requirements

Investment of Funds

The MFPD is a voluntary participant in the Santa Barbara County Treasurer's Investment Pool

The MFPD has no plans to invest surplus monies outside of the Pool except for assets held in the PARS Pension and OPEB Trusts

The MFPD annually approves investment guidelines for assets held in the PARS Pension and OPEB Trusts

Financial Accountability and Transparency

The following information is published on MFPD's website

Annual Operating Budget

Annual Financial Report

Financial Policies

Agenda

Item #3

Variance Report
Finance Committee - September 20, 2021

Report	Line Item	Variance Explanation
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis. The balancing entry falls under Equity in line item 2120 Fund Balance - Restricted for all funds.
2 Balance Sheet	0130	Funds held with the rental property management company.
3 Balance Sheet	0230	The Accounts Receivable balance includes reimbursements fore fire assignments from last fiscal year. Collection is expected by December 30.
4 Balance Sheet	1015 & 1210	The EFT and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
5 Balance Sheet	2130	Fund Balance - Committed maintains the District's Catastrophic and Economic Uncertainties reserve balances of \$7,040,000.
6 Balance Sheet	2200	Fund Balance - Residual has a negative balance due to cash flow shortages. Reserves are used to cover the shortages until property tax revenues are received in November/December.
7 Financial Status		The District's budget numbers are not uploaded to FIN until after the Final Budget is approved.
8 Revenue Transactions	3010 - 3057	Property tax revenue transactions are all input by the County Auditor-Controller's office.
9 Revenue Transactions	Fund 3652 5780	The District received an additional payment from the insurance company from the rental properties rebuild/repair claims.
10 Financial Trend	6100	The salaries line item is currently overstated because it includes overtime expenses for July and August that will reclassify to the overtime line items.
11 Financial Trend	6400	The retirement expense line item is lower this year because the District's UAL payments were significantly reduced with the issuance of the POB. Last year, UAL payments totaled \$1.5m, compared to \$650k this year.
12 Financial Trend	7090	The general liability insurance premium increased by 93% this year. Staff will monitor future increases and consider other insurance carriers if needed.

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2021	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2021
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	8,315,182.75	825,296.80	4,893,324.92	4,247,154.63
0115 -- Treasury FMV Adjustment	2,483.87	0.00	0.00	2,483.87 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	6,450.68	1,711.75	0.00	8,162.43 2
0230 -- Accounts Receivable	243,560.00	0.00	64,321.00	179,239.00 3
0240 -- Interest Receivable	10,950.23	0.00	10,950.23	0.00
Total Assets	8,579,127.53	827,008.55	4,968,596.15	4,437,539.93
Total Assets & Other Debits	8,579,127.53	827,008.55	4,968,596.15	4,437,539.93
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	51,859.92	51,859.92	0.00
1015 -- EFT Payable	28,070.56	2,345,202.37	2,317,386.46	254.65 4
1020 -- Salaries & Benefits Payable	45,835.00	45,835.00	0.00	0.00
1210 -- Accounts Payable	144,005.53	2,369,246.38	2,227,900.91	2,660.06 4
1240 -- Accrued Expenses	5,034.00	5,034.00	0.00	0.00
1400 -- Deposits	0.00	0.00	500.00	500.00
1730 -- Unidentified Deposits	0.00	116,273.87	116,273.87	0.00
Total Liabilities	222,945.09	4,933,451.54	4,713,921.16	3,414.71
Equity				
2120 -- Fund Balance-Restricted	2,483.86	0.00	0.00	2,483.86 1
2130 -- Fund Balance-Committed	7,040,500.00	0.00	0.00	7,040,500.00 5
2200 -- Fund Balance-Residual	1,313,198.58	4,788,672.79	866,615.57	-2,608,858.64 6
Total Equity	8,356,182.44	4,788,672.79	866,615.57	4,434,125.22
Total Liabilities, Equity & Other Credits	8,579,127.53	9,722,124.33	5,580,536.73	4,437,539.93

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2021	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2021
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,045,102.09	2,430.99	0.00	3,047,533.08
0115 -- Treasury FMV Adjustment	909.62	0.00	0.00	909.62
0240 -- Interest Receivable	2,430.99	0.00	2,430.99	0.00
Total Assets	3,048,442.70	2,430.99	2,430.99	3,048,442.70
Total Assets & Other Debits	3,048,442.70	2,430.99	2,430.99	3,048,442.70
Liabilities, Equity & Other Credits				
Equity				
2120 -- Fund Balance-Restricted	909.62	0.00	0.00	909.62
2140 -- Fund Balance-Assigned	3,047,533.08	0.00	0.00	3,047,533.08
Total Equity	3,048,442.70	0.00	0.00	3,048,442.70
Total Liabilities, Equity & Other Credits	3,048,442.70	0.00	0.00	3,048,442.70

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2021	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2021
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,441,030.55	106,896.08	6,935.20	3,540,991.43
0115 -- Treasury FMV Adjustment	1,027.89	0.00	0.00	1,027.89
0240 -- Interest Receivable	4,914.76	0.00	4,914.76	0.00
Total Assets	3,446,973.20	106,896.08	11,849.96	3,542,019.32
Total Assets & Other Debits	3,446,973.20	106,896.08	11,849.96	3,542,019.32
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	3,993.20	3,993.20	0.00
1015 -- EFT Payable	0.00	2,942.00	2,942.00	0.00
1210 -- Accounts Payable	1,375.00	6,935.20	5,560.20	0.00
1730 -- Unidentified Deposits	0.00	101,981.32	101,981.32	0.00
Total Liabilities	1,375.00	115,851.72	114,476.72	0.00
Equity				
2120 -- Fund Balance-Restricted	1,027.89	0.00	0.00	1,027.89
2140 -- Fund Balance-Assigned	3,444,570.31	0.00	0.00	3,444,570.31
2200 -- Fund Balance-Residual	0.00	5,560.20	101,981.32	96,421.12
Total Equity	3,445,598.20	5,560.20	101,981.32	3,542,019.32
Total Liabilities, Equity & Other Credits	3,446,973.20	121,411.92	216,458.04	3,542,019.32

Financial Status

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	7 6/30/2022 Fiscal Year Adjusted Budget	8/31/2021 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	0.00	-27,272.25	-27,272.25	--
3011 -- Property Tax-Unitary	0.00	0.39	0.39	--
3015 -- PT PY Corr/Escapes Secured	0.00	4,459.54	4,459.54	--
3020 -- Property Tax-Current Unsecd	0.00	2,208.17	2,208.17	--
3023 -- PT PY Corr/Escapes Unsecured	0.00	363.23	363.23	--
3040 -- Property Tax-Prior Secured	0.00	-2,026.22	-2,026.22	--
3050 -- Property Tax-Prior Unsecured	0.00	269.36	269.36	--
3054 -- Supplemental Pty Tax-Current	0.00	89,748.91	89,748.91	--
3056 -- Supplemental Pty Tax-Prior	0.00	-13,878.01	-13,878.01	--
Taxes	0.00	53,873.12	53,873.12	--
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	64.25	64.25	--
Fines, Forfeitures, and Penalties	0.00	64.25	64.25	--
Use of Money and Property				
3409 -- Other Rental of Bldgs and Land	0.00	1,400.00	1,400.00	--
Use of Money and Property	0.00	1,400.00	1,400.00	--
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	43,756.50	43,756.50	--
4310 -- State Grant	0.00	0.20	0.20	--
Intergovernmental Revenue-State	0.00	43,756.70	43,756.70	--
Charges for Services				
5105 -- Reimb for District Services	0.00	0.01	0.01	--
Charges for Services	0.00	0.01	0.01	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	8/31/2021 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	0.00	7,796.58	7,796.58	--
Miscellaneous Revenue	0.00	7,796.58	7,796.58	--
Revenues	0.00	106,890.66	106,890.66	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	1,943,641.85	-1,943,641.85	--
6300 -- Overtime	0.00	-619.00	619.00	--
6301 -- Overtime - Reimbursable	0.00	-13,082.00	13,082.00	--
6310 -- Overtime - Constant Staffing	0.00	-16,774.00	16,774.00	--
6400 -- Retirement Contribution	0.00	862,357.68	-862,357.68	--
6550 -- FICA/Medicare	0.00	30,356.08	-30,356.08	--
6600 -- Health Insurance Contrib	0.00	360,089.48	-360,089.48	--
6900 -- Workers Compensation	0.00	580,932.66	-580,932.66	--
Salaries and Employee Benefits	0.00	3,746,902.75	-3,746,902.75	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	1,144.86	-1,144.86	--
7050 -- Communications	0.00	20,419.49	-20,419.49	--
7060 -- Food	0.00	136.02	-136.02	--
7070 -- Household Supplies	0.00	3,345.62	-3,345.62	--
7090 -- Insurance	0.00	80,890.00	-80,890.00	--
7120 -- Equipment Maintenance	0.00	1,416.80	-1,416.80	--
7200 -- Structure & Ground Maintenance	0.00	7,555.32	-7,555.32	--
7205 -- Fire Defense Zone	0.00	35,281.14	-35,281.14	--
7322 -- Consulting & Mgmt Fees	0.00	105.00	-105.00	--
7348 -- Instruments & Equip. < \$5000	0.00	4,935.32	-4,935.32	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	8/31/2021 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
7363 -- Equipment Maintenance	0.00	6,802.87	-6,802.87	--
7400 -- Medical, Dental and Lab	0.00	4,434.47	-4,434.47	--
7430 -- Memberships	0.00	400.00	-400.00	--
7450 -- Office Expense	0.00	694.12	-694.12	--
7456 -- IT Hardware Purchase < \$5K	0.00	832.47	-832.47	--
7460 -- Professional & Special Service	0.00	28,362.51	-28,362.51	--
7507 -- ADP Payroll Fees	0.00	1,179.45	-1,179.45	--
7510 -- Contractual Services	0.00	53,321.84	-53,321.84	--
7530 -- Publications & Legal Notices	0.00	172.14	-172.14	--
7540 -- Rents/Leases-Equipment	0.00	358.88	-358.88	--
7580 -- Rents/Leases-Structure	0.00	2,397.60	-2,397.60	--
7630 -- Small Tools & Instruments	0.00	1,383.11	-1,383.11	--
7650 -- Special Departmental Expense	0.00	1,026.32	-1,026.32	--
7730 -- Transportation and Travel	0.00	7,405.18	-7,405.18	--
7731 -- Gasoline-Oil-Fuel	0.00	6,123.55	-6,123.55	--
7732 -- Training	0.00	2,242.99	-2,242.99	--
7760 -- Utilities	0.00	8,367.62	-8,367.62	--
Services and Supplies	0.00	280,734.69	-280,734.69	--
Capital Assets				
8300 -- Equipment	0.00	1,310.44	-1,310.44	--
Capital Assets	0.00	1,310.44	-1,310.44	--
Expenditures	0.00	4,028,947.88	-4,028,947.88	--
Montecito Fire Protection Dist	0.00	-3,922,057.22	-3,922,057.22	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2022 Fiscal Year Adjusted Budget	8/31/2021 Year-To-Date Actual	6/30/2022 Fiscal Year Variance	6/30/2022 Fiscal Year Pct of Budget
Revenues				
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	0.00	101,981.32	101,981.32	--
Miscellaneous Revenue	0.00	101,981.32	101,981.32	--
Revenues	0.00	101,981.32	101,981.32	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	2,517.00	-2,517.00	--
Services and Supplies	0.00	2,517.00	-2,517.00	--
Capital Assets				
8200 -- Structures&Struct Improvements	0.00	3,043.20	-3,043.20	--
Capital Assets	0.00	3,043.20	-3,043.20	--
Expenditures	0.00	5,560.20	-5,560.20	--
Montecito Fire Land & Building	0.00	96,421.12	96,421.12	--
Net Financial Impact	0.00	-3,825,636.10	-3,825,636.10	--

Revenue Transactions

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 - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Sec Annual 1% Tax (3010)	285,949.57
AUT - PT03586	8/28/2021	894	RVS Est Sec 1% Apport 5-1-2021 to 6-21-2021 (3010)	-218,158.00
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Sec Annual 1% Tax (3010)	208,557.72
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Sec Pipeline 1% Tax (3010)	19.67
AUT - PT03590	8/29/2021	894	RVS TEETER EST SEC 1% ADV 20-21 @6-21-21 (3010)	-303,641.21
Total Property Tax-Current Secured				-27,272.25
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Sec Unitary 1% Tax (3011)	0.39
Total Property Tax-Unitary				0.39
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Sec Escape 1% Tax (3015)	3,222.03
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Sec Escape 1% Tax (3015)	352.18
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Sec Annual 1% Tax (3015)	-2,482.32
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj CY Sec Escape 1% Tax (3015)	-1,273.49
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj CY Sec Annual 1% Tax (3015)	-691.74
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Sec Escape 1% Tax (3015)	5,332.88
Total PT PY Corr/Escapes Secured				4,459.54
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Unsec Annual 1% Tax (3020)	2,208.17
Total Property Tax-Current Unsecd				2,208.17
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Unsec Escape 1% Tax (3023)	363.23
Total PT PY Corr/Escapes Unsecured				363.23
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 PY Sec 1% Tax (3040)	-0.86
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj PY Sec 1% Tax (3040)	-2,025.36

8

Revenue Transactions

From 7/1/2021 to 8/31/2021

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
Total Property Tax-Prior Secured				-2,026.22
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 PY Unsec 1% Tax (3050)	269.36
Total Property Tax-Prior Unsecured				269.36
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Suppl 1% Tax (3054)	113,851.44
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 CY Neg Sup 1% Tax (3054)	-4,401.30
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj CY Neg Sup 1% Tax (3054)	-26.90
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj CY Suppl 1% Tax (3054)	-1,002.23
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv CY Suppl 1% Tax (3054)	73,078.38
AUT - PT03591	8/29/2021	894	RVS TEETER EST SUP 1% ADV 20-21 @6-21-21 (3054)	-96,333.61
AUT - PT03592	8/31/2021	894	Add I SOB Collections 7-1-20 to 6-30-2021 (3054)	4,583.13
Total Supplemental Pty Tax-Current				89,748.91
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 PY Sup Unsec 1% Tax (3056)	7.34
AUT - PT03584	8/28/2021	894	05/01/21-06/30/21 PY Sup Sec 1% Tax (3056)	-13,645.32
AUT - PT03587	8/29/2021	894	06/30/21 TeeterAdj PY Sup Sec 1% Tax (3056)	-252.67
AUT - PT03588	8/29/2021	894	06/30/21 TeeterAdv PY Sup Sec 1% Tax (3056)	12.64
Total Supplemental Pty Tax-Prior				-13,878.01
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03585	8/28/2021	894	Unsec 506 IntPEN 5-1-2021 to 6-30-2021 (3057)	64.25
Total PT-506 Int, 480 CIOS/CIC Pen				64.25
Line Item Account 3409 -- Other Rental of Bldgs and Land				
JE - 0222777	7/1/2021	894	Rental income, July	1,400.00
Total Other Rental of Bldgs and Land				1,400.00
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0143824	7/30/2021	894	Towsley Fire, 1/20-1/22/21 (accrued FY21)	31,908.60

Revenue Transactions

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
DJE - 0143824	7/30/2021	894	North Fire, 4/29/21 (accrued FY21)	11,847.90
Total State-Emergency Assistance				43,756.50
Line Item Account 4310 -- State Grant				
AUT - RACRvsl	7/1/2021	894	CalFire Prevention Grant interim payment, 06/2021	-35,466.00
DJE - 0143824	7/30/2021	894	CalFire Prevention Grant pmt, 06/21 (accrued FY21)	35,466.20
Total State Grant				0.20
Line Item Account 5105 -- Reimb for District Services				
AUT - RACRvsl	7/1/2021	894	AMR Holdco Inc, First response pmt - 06/2021	-27,646.00
DJE - 0143824	7/30/2021	894	AMR Holdco, First response, 06/21 (accrued FY21)	27,646.01
Total Reimb for District Services				0.01
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0143824	7/30/2021	894	WC disability payment, 6/22-8/2/21 (1 ee)	7,796.58
Total Safety Member Reimbursement				7,796.58
Total Montecito Fire Protection Dist				106,890.66

Revenue Transactions

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 5780 -- Insurance Proceeds & Recovery				
DJE - 0143824	7/30/2021	894	Insurance claim payment, 1255-1259 EVR	74,356.84
DJE - 0143824	7/30/2021	894	Insurance claim payment, 1255-1259 EVR	27,624.48
Total Insurance Proceeds & Recovery				101,981.32
Total Montecito Fire Land & Building				101,981.32

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Cost Transactions

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
07/01/2021	EFC - 0030394	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/1/21	0.00	112.02
07/01/2021	JE - 0222816		To reverse accrued salaries at 6/30/21	0.00	-15,360.00
07/13/2021	EFC - 0030578	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/12/21	0.00	42.91
07/16/2021	CLM - 0644455	MONTECITO FIREMENS ASSOC	Employee association dues, 7/16/21	0.00	4,300.00
07/16/2021	CLM - 0644455	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/16/21	0.00	1,416.00
07/16/2021	EFC - 0030546	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/16/21	0.00	363,363.92
07/16/2021	EFC - 0030546	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/16/21	0.00	143,636.74
07/16/2021	EFC - 0030579	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/15/21	0.00	32.45
07/16/2021	MIC - 0154112	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/16/21	0.00	48,940.99
07/20/2021	EFC - 0030580	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/19/21	0.00	100.00
07/22/2021	EFC - 0030547	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 7/16/21	0.00	27,520.50
07/26/2021	EFC - 0030581	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/23/21	0.00	112.83
07/27/2021	EFC - 0030582	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/26/21	0.00	10.00
07/27/2021	EFC - 0030583	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/26/21	0.00	110.00
07/28/2021	EFC - 0030683	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/27/21	0.00	57.50
08/01/2021	EFC - 0030712	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/30/21	0.00	420,714.46
08/01/2021	EFC - 0030712	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/30/21	0.00	174,546.75
08/01/2021	MIC - 0154729	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/31/21	0.00	48,947.97
08/02/2021	EFC - 0030748	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 7/30/21	0.00	200.00
08/03/2021	EFC - 0030749	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/2/21	0.00	150.00
08/05/2021	EFC - 0030688	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/16/21 (JR Add)	0.00	200.00
08/06/2021	EFC - 0030689	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 7/30/21	0.00	29,195.50
08/06/2021	EFC - 0030750	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/5/21	0.00	15.00
08/10/2021	EFC - 0030751	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/9/21	0.00	12.91
08/12/2021	EFC - 0030836	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/11/21	0.00	9.00

Cost Transactions

From 7/1/2021 to 8/31/2021

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
08/13/2021	EFC - 0030837	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/12/21	0.00	32.06
08/16/2021	CLM - 0648782	MONTECITO FIREMENS ASSOC	Employee association dues, 8/16/21	0.00	4,300.00
08/16/2021	CLM - 0648782	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 8/16/21	0.00	1,416.00
08/16/2021	EFC - 0030833	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/16/21	0.00	438,495.77
08/16/2021	EFC - 0030833	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/16/21	0.00	171,984.79
08/16/2021	MIC - 0155283	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/15/21	0.00	47,276.76
08/20/2021	EFC - 0030838	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/19/21	0.00	200.00
08/23/2021	EFC - 0030839	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/20/21	0.00	200.00
08/24/2021	CLM - 0648681	AFLAC	Employee paid insurance, August 2021	0.00	974.28
08/25/2021	EFC - 0030845	EMPOWER RETIREMENT LLC	Employer/employee 457 plan contributions, 8/16/21	0.00	29,295.50
08/26/2021	CLM - 0648426	AFLAC	Employee paid insurance, July 2021	0.00	974.28
08/26/2021	EFC - 0030921	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/25/21	0.00	94.96
08/31/2021	EFC - 0030922	WAGE WORKS INC	Montecito Fire FSA 2021 plan payments, 8/30/21	0.00	10.00
Total Regular Salaries				0.00	1,943,641.85
Line Item Account 6300 -- Overtime					
07/01/2021	JE - 0222816		To reverse accrued overtime at 6/30/21	0.00	-619.00
Total Overtime				0.00	-619.00
Line Item Account 6301 -- Overtime - Reimbursable					
07/01/2021	JE - 0222816		To reverse accrued OT - Fire Asgmt at 6/30/21	0.00	-13,082.00
Total Overtime - Reimbursable				0.00	-13,082.00
Line Item Account 6310 -- Overtime - Constant Staffing					
07/01/2021	JE - 0222816		To reverse accrued OT - Staffing at 6/30/21	0.00	-16,774.00
Total Overtime - Constant Staffing				0.00	-16,774.00
Line Item Account 6400 -- Retirement Contribution					
07/01/2021	MIC - 0153742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Misc	0.00	56,567.00

Cost Transactions

From 7/1/2021 to 8/31/2021

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
07/01/2021	MIC - 0153742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA M	0.00	953.00
07/01/2021	MIC - 0153742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA S	0.00	4,723.00
07/01/2021	MIC - 0153742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Safety	0.00	588,572.00
07/16/2021	MIC - 0154112	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/16/21	0.00	71,363.21
08/01/2021	MIC - 0154729	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/31/21	0.00	71,371.15
08/16/2021	MIC - 0155283	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/15/21	0.00	68,808.32
Total Retirement Contribution				0.00	862,357.68
Line Item Account 6550 -- FICA/Medicare					
07/16/2021	EFC - 0030546	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/16/21	0.00	8,445.91
08/01/2021	EFC - 0030712	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/30/21	0.00	9,655.49
08/16/2021	EFC - 0030833	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/16/21	0.00	9,995.21
08/25/2021	EFC - 0030901	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Payroll Medicare (unallowed FFCRA credit), 8/25/21	0.00	2,259.47
Total FICA/Medicare				0.00	30,356.08
Line Item Account 6600 -- Health Insurance Contrib					
07/01/2021	CLM - 0640145	LINCOLN NATIONAL LIFE INS	Life Insurance, July 2021	0.00	707.41
07/01/2021	CLM - 0640454	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, July 2021	0.00	92,531.37
07/01/2021	CLM - 0640454	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, July 2021	0.00	68,598.31
07/01/2021	CLM - 0640454	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, July 2021	0.00	222.08
07/01/2021	CLM - 0640454	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2021	0.00	164.64
07/01/2021	MIC - 0153068	Vision Service Plan-CA	Vision insurance - active, July 2021	0.00	1,561.44

Cost Transactions

From 7/1/2021 to 8/31/2021

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
07/01/2021	MIC - 0153068	Vision Service Plan-CA	Vision insurance - retirees, July 2021	0.00	1,789.15
07/07/2021	CLM - 0642420	DELTA DENTAL	Dental insurance - active, July 2021	0.00	7,950.20
07/07/2021	CLM - 0642420	DELTA DENTAL	Dental insurance - retirees, July 2021	0.00	6,375.13
07/26/2021	CLM - 0644387	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, August 2021	0.00	92,531.37
07/26/2021	CLM - 0644387	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, August 2021	0.00	68,755.23
07/26/2021	CLM - 0644387	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, August 2021	0.00	231.33
07/26/2021	CLM - 0644387	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, August 2021	0.00	171.89
07/26/2021	CLM - 0644853	WAGE WORKS INC	FSA administrative fee, July 2021	0.00	93.50
07/28/2021	CLM - 0645083	DELTA DENTAL	Dental insurance - active, August 2021	0.00	7,950.20
07/28/2021	CLM - 0645083	DELTA DENTAL	Dental insurance - retirees, August 2021	0.00	6,304.73
08/01/2021	CLM - 0644302	LINCOLN NATIONAL LIFE INS	Life Insurance, August 2021	0.00	707.41
08/01/2021	MIC - 0154208	Vision Service Plan-CA	Vision insurance - active, August 2021	0.00	1,561.44
08/01/2021	MIC - 0154208	Vision Service Plan-CA	Vision insurance - retirees, August 2021	0.00	1,789.15
08/30/2021	CLM - 0649265	WAGE WORKS INC	FSA administrative fee, August 2021	0.00	93.50
Total Health Insurance Contrib				0.00	360,089.48
Line Item Account 6700 -- Unemployment Ins Contribution					
08/01/2021	EFC - 0030712	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 7/30/21	0.00	0.00
Total Unemployment Ins Contribution				0.00	0.00
Line Item Account 6900 -- Workers Compensation					
07/01/2021	CLM - 0640455	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's comp insurance premium, FY21-22	0.00	580,932.66
Total Workers Compensation				0.00	580,932.66
Line Item Account 7030 -- Clothing and Personal					
07/12/2021	CLM - 0643016	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE: Brush shirt	0.00	126.07
08/30/2021	CLM - 0649264	LINEGEAR FIRE & RESCUE	PPE: BDU pants	0.00	1,018.79

Cost Transactions

From 7/1/2021 to 8/31/2021

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
		EQUIPMENT			
			Total Clothing and Personal	0.00	1,144.86
Line Item Account 7050 -- Communications					
07/07/2021	CLM - 0642432	IMPULSE INTERNET SERVICES	Phone services, 7/25-8/24/21	0.00	1,769.43
07/07/2021	CLM - 0642515	SATCOM GLOBAL INC	Satellite phone charges	0.00	169.03
07/07/2021	MIC - 0153376	FRONTIER	209/097-2953.0	0.00	668.35
07/07/2021	MIC - 0153376	FRONTIER	209/111-1529.0	0.00	140.47
07/07/2021	MIC - 0153376	FRONTIER	805-565-9618	0.00	69.58
07/07/2021	MIC - 0153376	FRONTIER	805-969-0318	0.00	73.38
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.25
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.25
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.25
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.25
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	115.71
07/07/2021	MIC - 0153376	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.25
07/07/2021	MIC - 0153389	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: July 2021	0.00	1,779.97
07/07/2021	MIC - 0153389	COX COMMUNICATIONS - BUSINESS	Internet Station 2: July 2021	0.00	450.00
07/07/2021	MIC - 0153438	TOWERSTREAM CORPORATION	Redundant internet Station 1: August 2021	0.00	88.25
07/07/2021	MIC - 0153438	TOWERSTREAM CORPORATION	Redundant internet Station 2: August 2021	0.00	88.25
07/26/2021	CLM - 0644692	VERIZON WIRELESS	Wireless service, 6/14-7/13/21	0.00	2,739.03
08/02/2021	CLM - 0644808	LINE WORKS CONSTRUCTIONS INC	Clearing underground conduit for fiber optic lines	0.00	6,500.00
08/02/2021	CLM - 0644874	IMPULSE INTERNET SERVICES	Phone services, 8/25-9/24/21	0.00	1,662.41
08/02/2021	MIC - 0154368	TOWERSTREAM CORPORATION	Redundant internet Station 1: September 2021	0.00	88.25
08/02/2021	MIC - 0154368	TOWERSTREAM CORPORATION	Redundant internet Station 2: September 2021	0.00	88.25
08/04/2021	CLM - 0645985	SATCOM GLOBAL INC	Satellite phone charges	0.00	169.03
08/04/2021	MIC - 0154409	FRONTIER	209/097-2953.0	0.00	668.35
08/04/2021	MIC - 0154409	FRONTIER	209/111-1529.0	0.00	140.47
08/04/2021	MIC - 0154409	FRONTIER	805-565-9618	0.00	69.65
08/04/2021	MIC - 0154409	FRONTIER	805-969-0318	0.00	73.45

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From 7/1/2021 to 8/31/2021

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
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	46.25
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	46.25
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	46.25
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	46.25
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	115.71
08/04/2021	MIC - 0154409	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	46.25
08/16/2021	MIC - 0154813	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: August 2021	0.00	1,779.97
08/16/2021	MIC - 0154813	COX COMMUNICATIONS - BUSINESS	Internet Station 2: August 2021	0.00	450.00
Total Communications				0.00	20,419.49
Line Item Account 7060 -- Food					
07/07/2021	CLM - 0642517	GARET BLAKE	G. Blake Reimb: Water and gatorade	0.00	136.02
Total Food				0.00	136.02
Line Item Account 7070 -- Household Supplies					
07/07/2021	MIC - 0153403	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	322.20
07/07/2021	MIC - 0153403	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	260.06
07/15/2021	MIC - 0153664	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	254.14
07/15/2021	MIC - 0153664	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	159.83
07/16/2021	MIC - 0153701	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	523.20
07/16/2021	MIC - 0153701	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	241.38
08/02/2021	MIC - 0154377	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	322.20
08/02/2021	MIC - 0154377	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	260.06
08/11/2021	CLM - 0646460	Montecito Village Hardware	Zip ties, bulb, hinge, clippers, loppers	0.00	91.53
08/16/2021	CLM - 0647039	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	375.03
08/16/2021	CLM - 0647384	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	535.99
Total Household Supplies				0.00	3,345.62
Line Item Account 7090 -- Insurance					
07/21/2021	CLM - 0643972	FIRE AGENCIES INSURANCE RISK AUTHORITY	FAIRA property and liability insurance, FY21-22	0.00	80,890.00

Cost Transactions

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
			Total Insurance	0.00	80,890.00
Line Item Account 7120 -- Equipment Maintenance					
07/08/2021	CLM - 0642779	BAUER COMPRESSORS	Air filter for compressor	0.00	25.86
07/20/2021	CLM - 0643908	SAFETY KLEEN INC	Waste oil pick up	0.00	117.00
07/21/2021	CLM - 0643976	Montecito Village Hardware	Hinges, screws for Public Information Board	0.00	31.22
08/11/2021	MIC - 0154599	SAFETY KLEEN INC	Qtrly solvent tank maint/liquid for waste fuel	0.00	558.34
08/11/2021	MIC - 0154599	SAFETY KLEEN INC	Qtrly solvent tank maintenance, Sta 1	0.00	260.49
08/17/2021	CLM - 0647395	SAFETY KLEEN INC	Spill cleanup - dirt, sand, soil and oil, Sta. 2	0.00	333.89
08/20/2021	CLM - 0648110	JOY EQUIPMENT PROTECTION INC	1 extinguisher refill, 3 portable extinguisher svc	0.00	90.00
			Total Equipment Maintenance	0.00	1,416.80
Line Item Account 7200 -- Structure & Ground Maintenance					
07/07/2021	MIC - 0153434	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 July 2021	0.00	930.00
07/07/2021	MIC - 0153434	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 July 2021	0.00	290.00
07/20/2021	CLM - 0643921	RUGGIERO PLUMBING	Plumbing repair, Station 2	0.00	210.00
08/04/2021	CLM - 0646006	ANCHOR AIR SYSTEMS	AC repair, station 2	0.00	212.20
08/04/2021	CLM - 0646022	RUGGIERO PLUMBING	Plumbing repair, Station 1	0.00	271.50
08/16/2021	MIC - 0154775	ENVIROSCAPING INC	Landscape maintenance, Sta. 1 August 2021	0.00	930.00
08/16/2021	MIC - 0154775	ENVIROSCAPING INC	Landscape maintenance, Sta. 2 August 2021	0.00	290.00
08/16/2021	MIC - 0154796	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 1	0.00	208.00
08/16/2021	MIC - 0154796	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 2	0.00	75.00
08/20/2021	CLM - 0648105	RUGGIERO PLUMBING	Plumbing repair, Station 1	0.00	319.00
08/30/2021	CLM - 0649273	ENVIROSCAPING INC	Landscape improvements, Sta. 1	0.00	2,900.00
08/30/2021	MIC - 0155398	ANCHOR AIR SYSTEMS	HVAC maintenance, Station 1	0.00	526.26
08/30/2021	MIC - 0155398	ANCHOR AIR SYSTEMS	HVAC maintenance, Station 2	0.00	393.36
			Total Structure & Ground Maintenance	0.00	7,555.32
Line Item Account 7205 -- Fire Defense Zone					
07/07/2021	CLM - 0642503	MARBORG INDUSTRIES	Neighborhood chipping roll offs: East Mountain Dr.	0.00	615.61
07/07/2021	MIC - 0153437	ECO TREE WORKS	Defensible space: East Mountain Dr.	0.00	2,050.00

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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
07/07/2021	MIC - 0153437	ECO TREE WORKS	Neighborhood chipping: West Mountain Dr.	0.00	8,500.00
07/07/2021	MIC - 0153440	AGRI-CHIP	Neighborhood chipping: East/West Mountain Dr.	0.00	240.00
07/07/2021	MIC - 0153440	AGRI-CHIP	Neighborhood chipping: West Mountain Dr.	0.00	120.00
07/08/2021	CLM - 0642776	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: West Mountain Dr.	0.00	153.00
07/08/2021	MIC - 0153515	BRANDGUARD VENTS INC	Home Hardening Vent Installation	0.00	2,724.95
07/14/2021	MIC - 0153655	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: Cold Springs	0.00	28.00
07/14/2021	MIC - 0153655	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: West Mountain Dr.	0.00	85.12
07/21/2021	CLM - 0644017	C RAMIREZ TREE CARE	Defensible space, dead tree removal: Sycamore Cyn.	0.00	1,000.00
07/27/2021	MIC - 0154206	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: East Mountain Dr.	0.00	567.16
07/27/2021	MIC - 0154206	MARBORG INDUSTRIES	Neighborhood chipping roll-offs: West Mountain Dr.	0.00	333.48
07/27/2021	MIC - 0154221	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	485.66
08/04/2021	CLM - 0645983	RUBEN RAMIREZ	Defensible space project: Bella Vista/Hot Springs	0.00	2,602.00
08/11/2021	CLM - 0646432	BRANCH OUT TREE CARE LLC	Dead tree removal: Cold Springs Rd.	0.00	5,200.00
08/11/2021	MIC - 0154626	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	230.00
08/11/2021	MIC - 0154626	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	809.61
08/20/2021	CLM - 0648100	FIRESAFE SOLUTIONS	Fuel treatment network: Coyote Rd	0.00	5,940.00
08/23/2021	CLM - 0648096	RUBEN RAMIREZ	Fuel treatment network: Banana Rd	0.00	3,596.55
Total Fire Defense Zone				0.00	35,281.14
Line Item Account 7322 -- Consulting & Mgmt Fees					
07/01/2021	JE - 0222777		Rental property mgmt. fees, June	0.00	105.00
Total Consulting & Mgmt Fees				0.00	105.00
Line Item Account 7348 -- Instruments & Equip. < \$5000					
08/04/2021	CLM - 0645997	CMC RESCUE INC	Rope rescue equipment: clutches (7)	0.00	4,935.32
Total Instruments & Equip. < \$5000				0.00	4,935.32
Line Item Account 7363 -- Equipment Maintenance					
07/15/2021	CLM - 0643347	PERRY FORD LINCOLN MAZDA	SQ91: Coolant	0.00	52.09
07/19/2021	CLM - 0643277	AUTOZONE PARTS INC	Medic 91: Bulbs, wipers, cleaner	0.00	60.07
07/20/2021	CLM - 0643915	LARRY'S 8-DAY AUTO PARTS	P98: Wiper blades, bed sealer	0.00	138.84

Cost Transactions

From 7/1/2021 to 8/31/2021

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
07/21/2021	CLM - 0643917	PERRY FORD LINCOLN MAZDA	SQ91: 2 front hubcaps	0.00	324.12
07/26/2021	CLM - 0644327	AMSOIL INC	D91, E392, BC94: Engine oil	0.00	649.51
07/26/2021	CLM - 0644390	Kimball Midwest Corp	E92, E391: Air fittings	0.00	650.94
07/26/2021	CLM - 0644720	BUNNIN	D91, BC94: Service parts	0.00	159.86
08/16/2021	MIC - 0154798	AUTOZONE PARTS INC	D91: Brake parts	0.00	178.44
08/16/2021	MIC - 0154798	AUTOZONE PARTS INC	Exhaust clamp	0.00	10.32
08/23/2021	MIC - 0155074	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: Injector and gaskets	0.00	1,038.16
08/23/2021	MIC - 0155074	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Cabin air filters	0.00	55.20
08/23/2021	MIC - 0155074	VELOCITY TRUCK CENTER VENTURA COUNTY	E392:Service filters	0.00	383.84
08/24/2021	CLM - 0648158	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Oil filter/drain plug	0.00	61.12
08/24/2021	MIC - 0155100	SM TIRE	SQ91: 4 rear tires	0.00	1,300.00
08/24/2021	MIC - 0155100	SM TIRE	SQ91: 4 Rear tires (labor)	0.00	210.95
08/25/2021	CLM - 0648449	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Filters	0.00	27.82
08/30/2021	CLM - 0649234	PERRY FORD LINCOLN MAZDA	R91: Service filters	0.00	254.65
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Fuses	0.00	6.31
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Air drier cartridge/fuses	0.00	236.17
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: DSL exhaust fluid filter	0.00	110.91
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Fan belt, tensioner, filters, switch	0.00	509.43
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Fill level sensor	0.00	307.21
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E392: Grill bolts	0.00	9.70
08/30/2021	MIC - 0155381	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92: Diesel exhaust fluid	0.00	67.21
Total Equipment Maintenance				0.00	6,802.87

Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7400 -- Medical, Dental and Lab					
07/12/2021	CLM - 0643017	Life Assist Inc	Patient medical supplies	0.00	2,172.50
07/26/2021	MIC - 0154005	Life Assist Inc	Patient medical supplies	0.00	1,835.10
07/29/2021	CLM - 0645346	Life Assist Inc	Patient medical supplies	0.00	188.97
08/16/2021	CLM - 0646896	Life Assist Inc	Patient medical supplies	0.00	237.90
				Total Medical, Dental and Lab	4,434.47
Line Item Account 7430 -- Memberships					
08/06/2021	CLM - 0646408	FDAC FIRE ASSOCIATIONS OF CALIF	2021-22 Membership Dues	0.00	400.00
				Total Memberships	400.00
Line Item Account 7450 -- Office Expense					
07/29/2021	CLM - 0645339	BOONE PRINTING & GRAPHICS	Mailing labels (250)	0.00	83.59
08/04/2021	CLM - 0646009	STAPLES BUSINESS CREDIT	Office supplies	0.00	378.23
08/04/2021	CLM - 0646010	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	232.30
				Total Office Expense	694.12
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
07/26/2021	CLM - 0644692	VERIZON WIRELESS	Cell phones: Taylor, Chapman	0.00	832.47
				Total IT Hardware Purchase < \$5K	832.47
Line Item Account 7460 -- Professional & Special Service					
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	IT support, December 2020	0.00	4,600.00
07/07/2021	CLM - 0642521	ZWORLD GIS	Mapping services, June 2021	0.00	1,250.00
07/07/2021	CLM - 0642529	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	400.00
07/14/2021	CLM - 0643261	PRICE POSTEL & PARMA	Legal services, June 2021	0.00	2,271.50
07/16/2021	CLM - 0643382	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (3)	0.00	590.00
07/19/2021	CLM - 0643960	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	400.00
07/21/2021	MIC - 0153871	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. project management, June 2021	0.00	256.00

Cost Transactions

From 7/1/2021 to 8/31/2021

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
07/21/2021	MIC - 0153871	UNDERWOOD MANAGEMENT RESOURCES INC	Station 1 Flooring project management, June 2021	0.00	180.00
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	IT support, August 2021	0.00	4,600.00
07/22/2021	WC - 0013076		CANCEL WARRANT	0.00	-400.00
07/26/2021	CLM - 0644854	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (2)	0.00	800.00
08/03/2021	CLM - 0645774	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	300.00
08/04/2021	CLM - 0646004	ZWORLD GIS	Mapping services, July 2021	0.00	1,458.33
08/11/2021	CLM - 0646427	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review/design	0.00	700.00
08/16/2021	CLM - 0647049	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	300.00
08/19/2021	CLM - 0647709	PRICE POSTEL & PARMA	Legal services, July 2021	0.00	2,376.00
08/24/2021	CLM - 0648680	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS GASB-68 Reports	0.00	1,400.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	IT support, September 2021	0.00	4,600.00
08/25/2021	CLM - 0648684	SINTRA GROUP	Background investigation	0.00	1,880.68
08/26/2021	CLM - 0649021	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	400.00
Total Professional & Special Service				0.00	28,362.51
Line Item Account 7507 -- ADP Payroll Fees					
07/09/2021	EFC - 0030423	ADP INC	ADP fees, June 2021	0.00	542.07
08/06/2021	EFC - 0030667	ADP INC	ADP fees, July 2021	0.00	637.38
Total ADP Payroll Fees				0.00	1,179.45
Line Item Account 7510 -- Contractual Services					
07/01/2021	AUT - EACRvsl	SB County Sheriff Dept	SB Co Sheriff: CAD annual maintenance, 4/1-6/30/21	0.00	-5,034.00
07/01/2021	CLM - 0640142	AMERAVANT	Website hosting fee, 7/1-12/31/21	0.00	534.00
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email acct	0.00	96.00
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,076.00

Cost Transactions

From 7/1/2021 to 8/31/2021

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
07/01/2021	CLM - 0640149	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
07/01/2021	CLM - 0640457	TABLET COMMAND INC	Tablet Command annual subscription	0.00	22,075.00
07/01/2021	CLM - 0640571	SPATIAL NETWORKS INC	Fulcrum App subscription, annual fee	0.00	10,080.00
07/01/2021	JE - 0220889		CAD annual maintenance: 4/1/21-3/31/22	0.00	20,136.84
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	96.00
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,076.00
07/22/2021	CLM - 0644326	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
07/26/2021	CLM - 0644712	AMERAVANT	ADA updates to website	0.00	625.00
07/30/2021	CLM - 0645701	CREWSENSE LLC	Monthly support plan: July 2021	0.00	99.00
08/02/2021	CLM - 0645696	CREWSENSE LLC	Monthly support plan: August 2021	0.00	99.00
08/04/2021	CLM - 0646037	MICHAEL R OLHISER	Fitness equipment maintenance Sta 1 & 2	0.00	300.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	280.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	96.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,082.00
08/25/2021	CLM - 0648161	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	15.00
Total Contractual Services				0.00	53,321.84
Line Item Account 7530 -- Publications & Legal Notices					
07/15/2021	CLM - 0643296	SANTA BARBARA NEWS PRESS	Public notice: ITB #2021-001	0.00	76.38
08/16/2021	CLM - 0646964	SANTA BARBARA NEWS PRESS	Public notices: Preliminary budget FY 21-22	0.00	95.76
Total Publications & Legal Notices				0.00	172.14
Line Item Account 7540 -- Rents/Leases-Equipment					
07/15/2021	CLM - 0643345	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, July 2021	0.00	179.44
08/20/2021	CLM - 0647857	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, August 2021	0.00	179.44
Total Rents/Leases-Equipment				0.00	358.88
Line Item Account 7580 -- Rents/Leases-Structure					
07/07/2021	CLM - 0642514	Community Radio Inc	Gibraltar space rental qtrly, July-September 2021	0.00	2,397.60

Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Rents/Leases-Structure				0.00	2,397.60
Line Item Account 7630 -- Small Tools & Instruments					
07/26/2021	CLM - 0643935	GARET BLAKE	G. Blake Reimb: Battery restock	0.00	292.71
08/04/2021	CLM - 0645987	BAUER COMPRESSORS	RIT bags (3)	0.00	1,090.40
Total Small Tools & Instruments				0.00	1,383.11
Line Item Account 7650 -- Special Departmental Expense					
07/02/2021	CLM - 0642211	AROSHA INC	MFD mugs (150)	0.00	1,026.32
07/07/2021	DJE - 0143185		Check returned: Fire Safe Council reimb for domain	0.00	199.68
07/30/2021	DJE - 0143824		Fire Safe Council reimbursement for web domain fee	0.00	-199.68
Total Special Departmental Expense				0.00	1,026.32
Line Item Account 7730 -- Transportation and Travel					
07/15/2021	TRC - 0052021	NIC ELMQUIST	N. Elmquist Reimb: Tennant Fire (CA-KNF-005169)	0.00	119.00
07/22/2021	TRC - 0052057	DAVID NEELS	D. Neels Reimbursement: Salt Fire	0.00	188.15
07/23/2021	TRC - 0052054	ERIC KLEWOWICZ	E. Klemowicz Reimb: Tennant/Beckwourth Complex	0.00	75.00
07/23/2021	TRC - 0052058	ARACELI GIL NAHAS	A. Nahas Reimb: Tennant Fire 7/4-11/21	0.00	215.58
07/27/2021	TRC - 0052113	MAEVE JUAREZ	M. Juarez Reimb: Salt Fire 7/1-13/2021	0.00	156.00
08/02/2021	CLM - 0645697	EAN SERVICES LLC	Rental car: Bennewate, Beckwourth Complex	0.00	552.98
08/04/2021	TRC - 0051843	KEVIN TAYLOR	K. Taylor reimb: Fire Station Design Conf flight	0.00	696.40
08/04/2021	TRC - 0052155	BRANDON BENNEWATE	B. Bennewate Reimb: Sky Fire, 6/22-6/28/21	0.00	362.00
08/04/2021	TRC - 0052156	BRANDON BENNEWATE	B. Bennewate Reimb: Sky Fire, 7/1-7/4/21	0.00	165.00
08/04/2021	TRC - 0052157	TREVOR BURCH	T. Burch Reimb: Beckwourth Complex	0.00	3,146.45
08/11/2021	TRC - 0052201	KEVIN TAYLOR	K. Taylor Reimb: EMS World Conference airfare	0.00	50.26
08/12/2021	TRC - 0052211	NIC ELMQUIST	N. Elmquist Reimb: Granite Pass Complex 7/15-8/1/21	0.00	767.00
08/12/2021	TRC - 0052213	MAEVE JUAREZ	M. Juarez Reimb: Dixie Fire 7/27/21-8/4/21	0.00	171.36
08/25/2021	TRC - 0052293	ANTHONY HUDLEY	A. Hudley Reimb: Granite Pass Complex	0.00	740.00
Total Transportation and Travel				0.00	7,405.18

Cost Transactions

From 7/1/2021 to 8/31/2021

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7731 -- Gasoline-Oil-Fuel					
07/01/2021	JE - 0222819		Reverse A/R accrual for MWD diesel usage	0.00	1,209.00
07/22/2021	CLM - 0644401	McCormix Corporation	Diesel fuel, 7/14/2021	0.00	2,845.52
07/30/2021	DJE - 0143824		MWD reimb for diesel thru 6/10/21 (accrued FY21)	0.00	-1,209.22
08/02/2021	CLM - 0645694	McCormix Corporation	Diesel fuel, 7/27/21	0.00	1,790.47
08/04/2021	CLM - 0646102	FUEL SMART	Gasoline charges, July 2021	0.00	522.62
08/16/2021	CLM - 0646857	McCormix Corporation	Diesel fuel, 8/10/21	0.00	965.16
			Total Gasoline-Oil-Fuel	0.00	6,123.55
Line Item Account 7732 -- Training					
07/20/2021	CLM - 0643298	RYLAND MCCRACKEN	R. McCracken Reimb: Paramedic recertification	0.00	250.00
07/26/2021	CLM - 0643924	GARET BLAKE	G. Blake Reimb: Paramedic recertification	0.00	225.00
08/11/2021	TRC - 0052200	JARED GAMM	J. Gamm Reimb: SB Co EMSA Paramedic Accreditation	0.00	355.88
08/11/2021	TRC - 0052203	DUSTIN BARTHEL	D. Barthel Reimb: S-215 Wildland Urban Interface	0.00	1,226.11
08/16/2021	CLM - 0646897	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: (4 Employees)	0.00	186.00
			Total Training	0.00	2,242.99
Line Item Account 7760 -- Utilities					
07/01/2021	JE - 0222777		Water service for rental prop, June	0.00	83.25
07/07/2021	CLM - 0642446	SOUTHERN CALIFORNIA EDISON	Electricity service, 1259 E Valley Rd	0.00	12.45
07/14/2021	MIC - 0153619	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	917.96
07/14/2021	MIC - 0153619	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	272.58
07/14/2021	MIC - 0153685	THE GAS COMPANY	Gas service, Sta. 1 - 07/02/21	0.00	72.92
07/14/2021	MIC - 0153685	THE GAS COMPANY	Gas service, Sta. 2 - 07/06/21	0.00	91.12
07/15/2021	CLM - 0643307	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	2,919.27
08/11/2021	MIC - 0154608	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	606.67
08/11/2021	MIC - 0154608	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	225.87
08/16/2021	CLM - 0646977	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	3,033.14
08/16/2021	MIC - 0154786	THE GAS COMPANY	Gas service, Sta. 1 - 08/02/21	0.00	65.90
08/16/2021	MIC - 0154786	THE GAS COMPANY	Gas service, Sta. 2 - 08/04/21	0.00	66.49

Cost Transactions

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Utilities	0.00	8,367.62
Line Item Account 8300 -- Equipment					
07/26/2021	CLM - 0644717	STRYKER SALES CORPORATION	Lifepak modem	0.00	1,310.44
			Total Equipment	0.00	1,310.44
			Total Montecito Fire Protection Dist	0.00	4,028,947.88

Cost Transactions

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7460 -- Professional & Special Service					
07/14/2021	CLM - 0643261	PRICE POSTEL & PARMA	Joint FS: Legal services, June 2021	0.00	2,157.00
08/19/2021	CLM - 0647709	PRICE POSTEL & PARMA	Joint FS: Legal services, July 2021	0.00	360.00
Total Professional & Special Service				0.00	2,517.00
Line Item Account 8200 -- Structures&Struct Improvements					
07/20/2021	CLM - 0643965	FENCE FACTORY RENTALS	Fencing for rental property rebuild, 7/2-8/1/21	0.00	83.10
07/21/2021	MIC - 0153869	UNDERWOOD MANAGEMENT RESOURCES INC	1255/1257 East Valley Rd project mngmt., June 2021	0.00	2,212.00
07/21/2021	MIC - 0153869	UNDERWOOD MANAGEMENT RESOURCES INC	1259 East Valley Rd project management, June 2021	0.00	240.00
07/26/2021	CLM - 0644332	INSIGHT ENVIRONMENTAL INC	Rental property rebuild: 1257 E Valley Rd	0.00	425.00
08/18/2021	CLM - 0647827	FENCE FACTORY RENTALS	Fencing for rental property rebuild, 8/2-9/1/21	0.00	83.10
Total Structures&Struct Improvements				0.00	3,043.20
Total Montecito Fire Land & Building				0.00	5,560.20

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	0.00	-60,317.66	-27,272.25
3011 -- Property Tax-Unitary	0.00	0.00	0.39
3015 -- PT PY Corr/Escapes Secured	0.00	-6,068.72	4,459.54
3020 -- Property Tax-Current Unsecd	0.00	450.71	2,208.17
3023 -- PT PY Corr/Escapes Unsecured	0.00	1,138.38	363.23
3040 -- Property Tax-Prior Secured	0.00	-836.97	-2,026.22
3050 -- Property Tax-Prior Unsecured	0.00	498.91	269.36
3054 -- Supplemental Pty Tax-Current	0.00	40,814.21	89,748.91
3056 -- Supplemental Pty Tax-Prior	0.00	-28.67	-13,878.01
Taxes	0.00	-24,349.81	53,873.12
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	175.68	64.25
Fines, Forfeitures, and Penalties	0.00	175.68	64.25
Use of Money and Property			
3380 -- Interest Income	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	0.00	1,400.00
Use of Money and Property	0.00	0.00	1,400.00
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	38,632.52	43,756.50
4160 -- State Aid for Disaster	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
4310 -- State Grant	0.00	0.00	0.20
Intergovernmental Revenue-State	0.00	38,632.52	43,756.70

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual	
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	45,488.56	0.00	0.00	
4610 -- Federal Aid for Disaster	0.00	0.00	0.00	
Intergovernmental Revenue-Federal	45,488.56	0.00	0.00	
Charges for Services				
5105 -- Reimb for District Services	0.00	0.00	0.01	
Charges for Services	0.00	0.00	0.01	
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	12,224.92	426.25	7,796.58	
5769 -- State Reimbursements	0.00	0.00	0.00	
5894 -- Other-Payment for Damages	0.00	0.00	0.00	
5895 -- Other-Donations	0.00	0.00	0.00	
5909 -- Other Miscellaneous Revenue	0.00	0.00	0.00	
Miscellaneous Revenue	12,224.92	426.25	7,796.58	
Revenues	57,713.48	14,884.64	106,890.66	
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	1,346,448.35	971,588.49	1,943,641.85	10
6300 -- Overtime	28,814.90	5,387.91	-619.00	
6301 -- Overtime - Reimbursable	5,702.69	247,696.98	-13,082.00	
6310 -- Overtime - Constant Staffing	194,866.44	81,952.52	-16,774.00	
6400 -- Retirement Contribution	1,543,748.58	1,646,880.30	862,357.68	11
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	
6550 -- FICA/Medicare	21,717.12	18,068.11	30,356.08	
6600 -- Health Insurance Contrib	338,609.53	330,683.64	360,089.48	
6700 -- Unemployment Ins Contribution	113.07	15.20	0.00	

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual
6900 -- Workers Compensation	447,309.42	550,949.38	580,932.66
Salaries and Employee Benefits	3,927,330.10	3,853,222.53	3,746,902.75
Services and Supplies			
7030 -- Clothing and Personal	27,224.97	3,176.26	1,144.86
7050 -- Communications	23,351.86	20,550.65	20,419.49
7060 -- Food	0.00	138.21	136.02
7070 -- Household Supplies	4,836.38	2,838.91	3,345.62
7090 -- Insurance	32,345.00	41,784.00	80,890.00
7120 -- Equipment Maintenance	17,558.24	728.07	1,416.80
7200 -- Structure & Ground Maintenance	2,793.00	3,127.83	7,555.32
7205 -- Fire Defense Zone	30,624.60	42,302.95	35,281.14
7322 -- Consulting & Mgmt Fees	0.00	0.00	105.00
7324 -- Audit and Accounting Fees	4,010.00	0.00	0.00
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	1,578.22	5,938.53	4,935.32
7363 -- Equipment Maintenance	12,674.55	34,247.94	6,802.87
7400 -- Medical, Dental and Lab	7,265.60	8,182.37	4,434.47
7430 -- Memberships	3,937.64	560.00	400.00
7450 -- Office Expense	3,475.96	1,544.64	694.12
7456 -- IT Hardware Purchase < \$5K	0.00	0.00	832.47
7460 -- Professional & Special Service	48,155.14	34,873.50	28,362.51
7507 -- ADP Payroll Fees	1,367.57	1,028.86	1,179.45
7510 -- Contractual Services	20,338.86	45,770.98	53,321.84
7530 -- Publications & Legal Notices	96.72	2,419.32	172.14
7540 -- Rents/Leases-Equipment	4,541.28	0.00	358.88
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,351.79	2,381.46	2,397.60

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Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual
7630 -- Small Tools & Instruments	2,131.42	180.37	1,383.11
7650 -- Special Departmental Expense	1,874.49	417.11	1,026.32
7671 -- Special Projects	0.00	0.00	0.00
7730 -- Transportation and Travel	2,093.03	313.88	7,405.18
7731 -- Gasoline-Oil-Fuel	8,981.07	6,380.07	6,123.55
7732 -- Training	7,344.38	3,736.07	2,242.99
7760 -- Utilities	6,556.97	6,923.55	8,367.62
Services and Supplies	277,508.74	269,545.53	280,734.69
Capital Assets			
8200 -- Structures&Struct Improvements	0.00	5,821.27	0.00
8300 -- Equipment	8,153.77	0.00	1,310.44
Capital Assets	8,153.77	5,821.27	1,310.44
Expenditures	4,212,992.61	4,128,589.33	4,028,947.88
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
5921 -- Long Term Debt Proc-Bond/Notes	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
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

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2019 Year-To-Date Actual	8/31/2020 Year-To-Date Actual	8/31/2021 Year-To-Date Actual
Decrease to Restricted	0.00	0.00	0.00
Decrease to Committed			
9850 -- Salary & Retirement Offset	0.00	0.00	0.00
Decrease to Committed	0.00	0.00	0.00
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Increase to Committed			
9850 -- Salary & Retirement Offset	0.00	0.00	0.00
Increase to Committed	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-4,155,279.13	-4,113,704.69	-3,922,057.22
Net Financial Impact	-4,155,279.13	-4,113,704.69	-3,922,057.22

Expenditure Trend

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	3/31/2021 Month-To-Date Actual	4/30/2021 Month-To-Date Actual	5/31/2021 Month-To-Date Actual	6/30/2021 Month-To-Date Actual	7/31/2021 Month-To-Date Actual	8/31/2021 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	739,128.03	1,207,918.78	510,795.10	736,291.30	574,395.86	1,369,245.99 10
6300 -- Overtime	0.00	0.00	0.00	108,113.41	-619.00	0.00
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	59,693.00	-13,082.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00	430,225.89	-16,774.00	0.00
6400 -- Retirement Contribution	126,102.69	139,685.86	132,787.09	200,459.91	722,178.21	140,179.47
6450 -- Supp Retirement Contribution	0.00	0.00	7,700,000.00	8,118,240.00	0.00	0.00
6550 -- FICA/Medicare	10,445.80	18,417.37	6,081.74	18,064.76	8,445.91	21,910.17
6600 -- Health Insurance Contrib	172,688.81	188,820.39	166,660.53	180,569.73	355,937.98	4,151.50
6700 -- Unemployment Ins Contribution	26.64	9,703.21	19.83	37.44	0.00	0.00
6900 -- Workers Compensation	0.00	0.00	0.00	0.00	580,932.66	0.00
Total Salaries and Employee Benefits	1,048,391.97	1,564,545.61	8,516,344.29	9,851,695.44	2,211,415.62	1,535,487.13
Services and Supplies						
7030 -- Clothing and Personal	10,379.53	44,340.99	18,791.68	6,080.28	126.07	1,018.79
7050 -- Communications	11,150.76	10,005.62	9,808.50	4,958.17	8,382.70	12,036.79
7060 -- Food	107.17	308.42	0.00	1,248.54	136.02	0.00
7070 -- Household Supplies	3,598.50	2,453.08	1,767.53	4,688.18	1,760.81	1,584.81
7090 -- Insurance	0.00	1,111.70	0.00	0.00	80,890.00	0.00
7120 -- Equipment Maintenance	9,284.23	13,686.31	3,665.05	3,587.79	174.08	1,242.72
7200 -- Structure & Ground Maintenance	2,325.36	1,220.00	10,541.36	37,635.09	1,430.00	6,125.32
7205 -- Fire Defense Zone	32,781.89	36,547.35	64,889.28	32,984.52	16,902.98	18,378.16
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	735.50	105.00	0.00
7324 -- Audit and Accounting Fees	12,072.00	0.00	0.00	3,699.00	0.00	0.00
7325 -- Other Professional Services	0.00	0.00	0.00	145,000.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	7,735.55	31,091.08	14,956.75	7,276.68	0.00	4,935.32
7363 -- Equipment Maintenance	14,319.85	13,152.84	5,374.05	3,667.39	2,035.43	4,767.44
7400 -- Medical, Dental and Lab	4,505.53	269.32	2,558.54	14,018.33	4,196.57	237.90

Expenditure Trend

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	3/31/2021 Month-To-Date Actual	4/30/2021 Month-To-Date Actual	5/31/2021 Month-To-Date Actual	6/30/2021 Month-To-Date Actual	7/31/2021 Month-To-Date Actual	8/31/2021 Month-To-Date Actual
7430 -- Memberships	0.00	60.00	0.00	2,879.48	0.00	400.00
7450 -- Office Expense	5,327.63	3,146.46	10,856.40	11,653.83	83.59	610.53
7456 -- IT Hardware Purchase < \$5K	0.00	0.00	0.00	0.00	832.47	0.00
7460 -- Professional & Special Service	42,922.90	8,388.33	26,992.54	62,545.16	14,947.50	13,415.01
7507 -- ADP Payroll Fees	942.31	640.14	542.07	542.07	542.07	637.38
7510 -- Contractual Services	4,213.99	3,357.55	5,149.80	22,314.32	51,449.84	1,872.00
7530 -- Publications & Legal Notices	0.00	0.00	0.00	0.00	76.38	95.76
7540 -- Rents/Leases-Equipment	1,334.58	179.44	179.44	1,043.19	179.44	179.44
7546 -- Administrative Expense	0.00	198,575.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,397.60	0.00	0.00	0.00	2,397.60	0.00
7630 -- Small Tools & Instruments	168.17	-5,886.80	0.00	3,551.14	292.71	1,090.40
7650 -- Special Departmental Expense	7,829.85	-271.84	0.00	21,238.14	1,026.32	0.00
7671 -- Special Projects	0.00	1,239.99	0.00	2,567.29	0.00	0.00
7730 -- Transportation and Travel	1,832.21	69.42	0.00	6,402.80	753.73	6,651.45
7731 -- Gasoline-Oil-Fuel	4,884.52	1,570.03	2,303.24	11,045.48	2,845.30	3,278.25
7732 -- Training	4,092.73	5,728.21	10,354.64	22,643.07	475.00	1,767.99
7760 -- Utilities	3,209.72	3,444.92	3,458.38	3,818.14	4,369.55	3,998.07
Total Services and Supplies	187,416.58	374,427.56	192,189.25	437,823.58	196,411.16	84,323.53
Capital Assets						
8200 -- Structures&Struct Improvements	33,361.61	0.00	18,610.53	19,439.18	0.00	0.00
8300 -- Equipment	528,345.19	5,356.38	0.00	0.00	1,310.44	0.00
Total Capital Assets	561,706.80	5,356.38	18,610.53	19,439.18	1,310.44	0.00
Total Expenditures	1,797,515.35	1,944,329.55	8,727,144.07	10,308,958.20	2,409,137.22	1,619,810.66
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	475,000.00	0.00	0.00

Expenditure Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	3/31/2021 Month-To-Date Actual	4/30/2021 Month-To-Date Actual	5/31/2021 Month-To-Date Actual	6/30/2021 Month-To-Date Actual	7/31/2021 Month-To-Date Actual	8/31/2021 Month-To-Date Actual
Total Other Financing Uses	0.00	0.00	0.00	475,000.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	475,000.00	0.00	0.00
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Restricted	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,797,515.35	1,944,329.55	8,727,144.07	10,783,958.20	2,409,137.22	1,619,810.66
Total Report	1,797,515.35	1,944,329.55	8,727,144.07	10,783,958.20	2,409,137.22	1,619,810.66

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)
September 2020	12,942,601.83	-	(127,806.98)	4,953.35	12,809,841.50	-1.03%	3.29%
October 2020	12,809,841.50	-	(86,440.21)	4,959.37	12,718,441.92	-0.71%	-0.08%
November 2020	12,718,441.92	-	634,110.62	4,895.82	13,347,656.72	4.95%	3.13%
December 2020	13,347,656.72	-	266,560.19	5,051.48	13,609,165.43	1.96%	6.24%
January 2021	13,609,165.43	-	(37,477.22)	5,075.82	13,566,612.39	-0.31%	6.67%
February 2021	13,566,612.39	-	66,543.11	5,063.52	13,628,091.98	0.45%	2.10%
March 2021	13,628,091.98	-	2,672.05	5,082.55	13,625,681.48	-0.02%	0.12%
April 2021	13,625,681.48	-	281,851.15	5,079.49	13,902,453.14	2.03%	2.48%
May 2021	13,902,453.14	-	89,558.16	5,146.56	13,986,864.74	0.61%	2.63%
June 2021	13,986,864.74	-	135,250.62	5,172.10	14,116,943.26	0.93%	3.61%
July 2021	14,116,943.26	-	93,568.15	5,201.71	14,205,309.70	0.63%	2.18%
August 2021	14,205,309.70	-	96,550.71	5,221.71	14,296,638.70	0.64%	2.21%
Total		-	1,414,940.35	60,903.48			

Total Contributions to the Plan = 8,376,000

Total OPEB Liability at 6/30/2020 = 15,923,820

PARS OPEB balance at 6/30/2020 = 12,402,086

Net OPEB Liability at 6/30/2020 = **3,521,734**

Funded status = **77.9%**

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	3-M % (net)
September 2020	5,181,674.65	500,000.00	(51,583.04)	1,983.12	5,628,108.49	-1.03%	3.28%
October 2020	5,628,108.49	-	(39,739.79)	2,041.64	5,586,327.06	-0.74%	-0.19%
November 2020	5,586,327.06	-	278,063.23	2,153.26	5,862,237.03	4.94%	3.48%
December 2020	5,862,237.03	500,000.00	118,270.78	2,221.39	6,478,286.42	1.98%	6.22%
January 2021	6,478,286.42	-	(17,807.76)	2,416.60	6,458,062.06	-0.31%	6.65%
February 2021	6,458,062.06	-	32,581.81	2,410.77	6,488,233.10	0.47%	2.15%
March 2021	6,488,233.10	-	1,265.74	2,419.74	6,487,079.10	-0.02%	0.14%
April 2021	6,487,079.10	-	133,583.85	2,418.28	6,618,244.67	2.02%	2.48%
May 2021	6,618,244.67	-	42,636.25	2,450.10	6,658,430.82	0.61%	2.62%
June 2021	6,658,430.82	-	64,388.93	2,462.18	6,720,357.57	0.93%	3.60%
July 2021	6,720,357.57	-	44,544.54	2,476.27	6,762,425.84	0.63%	2.18%
August 2021	6,762,425.84	-	47,358.52	2,485.80	6,807,298.56	0.66%	2.24%
Total		1,000,000.00	653,563.06	27,939.15			

Total Contributions to the Plan = 5,600,000

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

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

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

*Funded status = **80.6%**

* The pension funded status is based on the most recent CalPERS Actuarial report for June 30, 2019. Actual funded status is estimated to be 97.8% as of June 30, 2021, following the issuance of the MFPD 2021 Pension Obligation Bond, CalPERS reported investment earnings of 21.3% for FY 2021, and a discount rate drop to 6.8%.
September 20, 2021

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
7/1/2021 to 7/31/2021

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

Account Summary

Source	Balance as of 7/1/2021	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2021
OPEB	\$14,116,943.26	\$0.00	\$93,568.15	\$5,201.71	\$0.00	\$0.00	\$14,205,309.70
PENSION	\$6,720,357.57	\$0.00	\$44,544.54	\$2,476.27	\$0.00	\$0.00	\$6,762,425.84
Totals	\$20,837,300.83	\$0.00	\$138,112.69	\$7,677.98	\$0.00	\$0.00	\$20,967,735.54

Investment Selection

Source

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

Investment Objective

Source

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

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.66%	2.29%	12.10%	8.37%	8.85%	7.53%	1/19/2010
PENSION	0.66%	2.29%	12.01%	8.57%	-	-	6/29/2017

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

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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
8/1/2021 to 8/31/2021

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

Account Summary

Source	Balance as of 8/1/2021	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 8/31/2021
OPEB	\$14,205,309.70	\$0.00	\$96,550.71	\$5,221.71	\$0.00	\$0.00	\$14,296,638.70
PENSION	\$6,762,425.84	\$0.00	\$47,358.52	\$2,485.80	\$0.00	\$0.00	\$6,807,298.56
Totals	\$20,967,735.54	\$0.00	\$143,909.23	\$7,707.51	\$0.00	\$0.00	\$21,103,937.26

Investment Selection

Source

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

Investment Objective

Source

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.68%	2.33%	10.96%	8.11%	8.89%	8.01%	1/19/2010
PENSION	0.70%	2.35%	10.88%	8.49%	-	-	6/29/2017

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



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

Agenda

Item #5



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Kevin Taylor, Fire Chief 
Prepared by: Araceli Nahas, Accountant 
Date: September 20, 2021
Topic: Proposed Final Budget for Fiscal Year 2021-22

Summary

The proposed Final Budgets and Resolution 2021-07 are presented for Board approval. An individual budget is presented for each of the District's funds: General Fund, Capital Reserves, and Land & Building. This report identifies some updates since the adoption of the Preliminary Budget in June.

Budget Summary

The following table provides an overview of the revenues and expenses for all three funds.

	GENERAL FUND	CAPITAL RESERVES	LAND & BUILDING	TOTAL
Property taxes	19,663,000	-0-	-0-	19,663,000
Other revenue	<u>1,999,000</u>	<u>465,000</u>	<u>117,000</u>	<u>2,581,000</u>
Total Revenue	21,662,000	465,000	117,000	22,244,000
Salaries and benefits	17,861,000	-0-	-0-	17,861,000
Services and supplies	2,441,950	-0-	500,000	2,941,950
Other charges	92,800	-0-	-0-	92,800
Capital assets	230,000	1,037,000	1,029,500	2,296,500
Transfers	<u>1,607,300</u>	<u>-0-</u>	<u>-0-</u>	<u>1,607,300</u>
Total Expenses	<u>22,233,050</u>	<u>1,037,000</u>	<u>1,529,500</u>	<u>24,795,050</u>
Use of carryover funds¹	<u>(571,050)</u>	<u>(572,000)</u>	<u>(1,412,500)</u>	<u>(2,555,550)</u>
Net financial impact	-0-	-0-	-0-	-0-
Est. fund balance at 6/30/22	7,785,000	2,476,000	2,033,000	12,294,000

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 2021-22, and it is presented along side the Preliminary Budget adopted in June, and actual figures from fiscal year 2020-21 for comparison purposes. Below are explanations for updates made to the proposed Final Budget (which appear in [blue text](#) on the budget financials).

General Fund Revenues

- 3010-3054 – Property Taxes Revenue: The District’s assessed property tax value increased by an estimated 5.0% (up from the 4.2% increase assumed on the Preliminary Budget). As a result, Secured property taxes were calculated using the new increase rate. Other property tax line items were recalculated using FY21 actual revenue as the base. The total estimated property tax increase from the prior year is \$999,785, or 5.3%.
- 3380 – Interest Income: Reduced by \$50,000 to more closely reflect the income revenue from FY21.

General Fund Expenditures – Salaries & Employee Benefits

- 6600 – Insurance Contributions: Decreased by \$66,000 due to less than expected increases to the CalPERS health premiums.
- 6900 – Worker’s Compensation Insurance: Increased by \$20,000 to reflect this fiscal year’s premium.

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 detail on the line item funding fluctuations.

- 7090 – Insurance: Increased by \$36,000 due to a significant change in the general liability insurance annual premium.
- 7120 – Equipment Maintenance: Increased by \$11,500 to match average actual expenses for the last two years.
- 7760 – Utilities: Increased by \$14,500 to more closely reflect the total expenses for prior years.

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

- There are no changes from the Preliminary Budget.

Land & Building (Fund 3653) – This fund maintains reserves for station acquisitions, structure improvements and the rebuilding project on the rental unit.

- 5780 – Insurance Proceeds: Increased by \$102,000 to recognize an additional payment received from the insurance company for the rental properties claim.

Reserves

Based on the Board-approved Reserve Policy 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 7/1/21	LESS RESERVES AT 7/1/20	ADD'L RESERVES NEEDED
Catastrophic Event	2,860,000	(2,710,000)	150,000
Economic Uncertainties	<u>4,825,000</u>	<u>(4,330,000)</u>	<u>495,000</u>
Totals	7,040,000	(6,878,000)	645,000

Reserve levels are funded by transferring undesignated funds from the Residual Fund Balance and designating them to the Committed Fund Balance.

Conclusion

Staff recommends that the Finance Committee recommend approval of Resolution 2021-07 and the increase to the Catastrophic and Economic Uncertainties reserve amounts.

Attachments

1. Resolution 2021-07, Adoption of the Final Budget for the FY 2021-22
2. Proposed Final Budgets for Fiscal Year 2021-22

Strategic Plan Reference

Strategic Plan Goal #9, Ensure Financial Accountability & Transparency

RESOLUTION NO. 2021-07

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF THE ADOPTION OF THE
FINAL BUDGET FOR THE FISCAL YEAR 2021-22**

WHEREAS, Section 13890 of the Health & Safety Code requires that the District Board adopt a preliminary budget conforming to the Accounting Procedures for Special Districts and the Budget Procedures for Special Districts, as described, on or before June 30 of each year; and

WHEREAS, the publication required by section 13893 was made; and

WHEREAS, the Board of Directors met at a regular meeting on June 28, 2021, to consider the District's preliminary budget for fiscal year 2021-22 as described and recommended for approval by the Fire Chief, and so adopted said preliminary budget; and

WHEREAS, the Board of Directors on June 28, 2021, ordered that the preliminary budget be available for inspection between the hours of 8:00 a.m. and 5:00 p.m. on regular business days at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, and said budget has been available as described; and

WHEREAS, the Board of Directors on June 28, 2021, set September 27, 2021 at 2:00 p.m. at the Montecito Fire Protection District Board of Directors Meeting, as the time to consider and adopt the final budget as required by law, providing that any person may attend and be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, no person appeared at the regular meeting to be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, after making any necessary changes in the preliminary budget the Board is prepared to adopt a final budget;

NOW, THEREFORE, BE IT AND IT IS HEREBY ORDERED AND RESOLVED AS FOLLOWS:

1. That the Board of Directors adopts the fiscal year 2021-22 final budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting via teleconference of September 27, 2021.

In summary, the final budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 17,861,000
Services & Supplies	2,442,000
Other Charges	92,800
Capital Assets	230,000
Other Financing Uses	<u>1,607,300</u>
	\$ 22,233,100

<u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 1,037,000

<u>Fund 3653 – Land & Building</u>	
Services & Supplies	\$ 500,000
Capital Assets	<u>1,029,500</u>
	\$ 1,529,500

2. That a copy of said budget shall be forwarded to the County Auditor as required by Health & Safety Code Section 13895. Copies shall be kept on file with District records and shall be available for public inspection.
3. That on July 24, 2018, the voters of the District approved a measure authorizing the District to appropriate the combined total of all revenues from taxes, assessments, interest and any subventions or other aid received in the 2021-22 fiscal year.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 27th day of September, 2021, by the following vote, to wit:

AYES:
 NAYS:
 ABSTAIN:
 ABSENT:

President of the Board of Directors
 Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
 Montecito Fire Protection District

Montecito Fire Protection District
Proposed Final Budget for Fiscal Year 2021-22

FUND 3650 - GENERAL FUND

	Final Budget FY 2021-22	Approved Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
REVENUES					
Property Taxes					
3010 Property Tax - Secured (5.0%)	\$ 18,517,000	\$ 18,371,500	145,500	\$ 17,635,618	881,382
3011 Property Tax - Unitary	175,500	159,000	16,500	175,401	99
3015 Property Tax - Escapes Secured	-	-	-	87,697	(87,697)
3020 Property Tax - Unsecured (4.2%)	611,000	697,500	(86,500)	611,205	(205)
3023 Property Tax - PY Corrections/Escapes	-	-	-	(203,255)	203,255
3040 Property Tax - Prior Secured	-	-	-	(2,152)	2,152
3050 Property Tax - Prior Unsecured	13,500	65,000	(51,500)	13,452	48
3054 Supplemental Property Tax - Current	346,000	165,500	180,500	345,812	188
3056 Supplemental Property Tax - Prior	-	-	-	(63)	63
Total Taxes Revenue	19,663,000	19,458,500	204,500	18,663,715	999,285
Fines, Forfeitures, and Penalties					
3057 Property Tax 506 Interest/480 Penalties	-	-	-	803	(803)
Total Use of Money and Property	-	-	-	803	(803)
Use of Money and Property					
3380 Interest Income	25,000	75,000	(50,000)	25,116	(116)
3381 Unrealized Gain/Loss Investments (County)	-	-	-	(83,435)	83,435
3409 Rental Property Income	20,000	20,000	-	-	20,000
Total Use of Money and Property	45,000	95,000	(50,000)	(58,319)	103,319
Intergovernmental Revenue - State					
3750 State-Emergency Assistance (Fire Asgmt)	750,000	750,000	-	1,203,509	(453,509)
4220 Homeowners Property Tax Relief	79,500	79,500	-	76,988	2,512
4310 State Grant (Cal Fire - Prevention)	150,000	150,000	-	153,101	(3,101)
Total Intergovernmental Revenue - State	979,500	979,500	-	1,433,598	(454,098)

Montecito Fire Protection District
Proposed Final Budget for Fiscal Year 2021-22

FUND 3650 - GENERAL FUND

	Final Budget FY 2021-22	Approved Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
Intergovernmental Revenue - Federal					
4476 Federal Emergency Assistance (Fire Asgmt)	750,000	750,000	-	2,104,477	(1,354,477)
Total Intergovernmental Revenue - Federal	750,000	750,000	-	2,104,477	(1,354,477)
Charges for Services					
5105 Reimbursement for District Services	215,000	215,000	-	206,360	8,640
Total Charges for Services	215,000	215,000	-	206,360	8,640
Miscellaneous Revenue					
5768 Safety Member Reimbursement	-	-	-	88,389	(88,389)
5769 State Reimbursement	-	-	-	(10,878)	10,878
5894 Other - Donations	-	-	-	4,305	(4,305)
5909 Other - Miscellaneous Revenue	9,500	9,500	-	7,891	1,609
Total Miscellaneous Revenue	9,500	9,500	-	89,707	(80,207)
TOTAL REVENUES	<u>\$ 21,662,000</u>	<u>\$ 21,507,500</u>	<u>\$ 154,500</u>	<u>\$ 22,440,341</u>	<u>\$ (778,341)</u>
EXPENDITURES					
Salaries & Employee Benefits					
6100 Regular Salaries	\$ 9,729,000	\$ 9,729,000	-	\$ 8,468,290	1,260,710
Salaries	9,345,000	9,345,000			
Add'l Firefighters (2, with benefits)	384,000	384,000			
6300 Overtime	193,000	193,000	-	163,289	29,711
6301 Overtime - Fire Reimbursable	1,500,000	1,500,000	-	1,957,772	(457,772)
6310 Overtime - Constant Staffing	997,000	997,000	-	915,161	81,839
6400 Retirement Contributions	2,418,000	2,418,000	-	3,200,782	(782,782)
6450 Supp Retirement Contribution	-	-	-	16,818,240	(16,818,240)

Montecito Fire Protection District Proposed Final Budget for Fiscal Year 2021-22

FUND 3650 - GENERAL FUND

		Final Budget FY 2021-22	Approved Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
6550	FICA/Medicare	172,000	172,000	-	157,017	14,983
6600	Insurance Contributions	2,226,000	2,292,000	(66,000)	2,029,954	196,046
	Health Insurance	2,000,000	2,066,000			
	Dental, Vision, Life Insurance	226,000	226,000			
6700	Unemployment Insurance	6,000	6,000	-	5,969	31
6900	Workers Compensation Insurance	620,000	600,000	20,000	550,868	69,132
	Total Salaries & Employee Benefits	17,861,000	17,907,000	(46,000)	34,267,342	(16,406,342)
Services & Supplies						
7030	Clothing and PPE	70,500	70,500	-	145,279	(74,779)
	Operational	51,000	51,000			
	Ballistic gear	19,500	19,500			
7050	Communications	115,000	115,000	-	109,023	5,977
	Operational	115,000	115,000			
7060	Food	2,500	2,500	-	3,492	(992)
7070	Household Supplies	33,000	33,000	-	30,838	2,162
	Operational	33,000	33,000			
7090	Insurance: Liability/Auto/Prop.	81,000	45,000	36,000	42,896	38,104
7120	Equipment Maintenance (Operations)	58,000	58,000	-	57,885	115
	Operational	50,000	50,000			
	Fuel tank repairs and spill kit	8,000	8,000			
7200	Structure and Ground Maintenance	38,500	38,500	-	64,839	(26,339)
	Operational	38,500	38,500			
7205	Fire Defense Zone (Hazard Mitigation)	435,000	435,000	-	378,471	56,529
	Operational	385,000	385,000			
	Structure Hardening Grant Program	50,000	50,000			
7322	Consulting and Management Fees	2,000	2,000	-	1,156	844
7324	Audit and Accounting Fees	30,000	30,000	-	23,856	6,144

Montecito Fire Protection District
Proposed Final Budget for Fiscal Year 2021-22

FUND 3650 - GENERAL FUND		Final Budget	Approved Prelim Budget	Difference	Actual Budget	Difference
		FY 2021-22	FY 2021-22	from Prelim	FY 2020-21	from Actual
7325	Other Professional Services (POB issuance)	-	-	-	145,000	(145,000)
7348	Instruments & Equipment	189,900	189,900	-	119,772	70,128
	Hose equipment and maintenance	6,000	6,000			
	Rope rescue equipment and maint	5,000	5,000			
	USAR equipment maintenance	10,000	10,000			
	Mobile radios fleet replacement	158,000	158,000			
	Flowmeter kit	6,200	6,200			
	High Pressure Hose Reel	4,700	4,700			
7363	Equipment Maintenance (Vehicles)	80,000	80,000	-	181,097	(101,097)
	Operational	80,000	80,000			
7400	Medical & First Aid Supplies	43,000	43,000	-	46,779	(3,779)
	Operational	43,000	43,000			
7430	Memberships	14,000	14,000	-	12,853	1,147
7450	Office Expense	20,000	20,000	-	58,029	(38,029)
	Operational	20,000	20,000			
7456	IT Hardware < \$5,000	17,500	17,500	-	-	17,500
	Operational	7,500	7,500			
	iPad and laptop replacements	10,000	10,000			
7460	Professional and Special Services	565,000	565,000	-	409,552	155,448
	Operational	283,500	283,500			
	Debris Flow Risk Map update	76,500	76,500			
	Evacuation Analysis	60,000	60,000			
	Facilities Project Manager	20,000	20,000			
	Vegetation Mgmt Programmatic EIR	100,000	100,000			
	Telecommunications Engineering	25,000	25,000			
7507	ADP Payroll Fees	8,500	8,500	-	6,831	1,669
7510	Contractual Services	132,100	132,050	50	122,617	9,483
7530	Publications & Legal Notices	6,000	6,000	-	4,066	1,934

**Montecito Fire Protection District
Proposed Final Budget for Fiscal Year 2021-22**

FUND 3650 - GENERAL FUND

	Final Budget FY 2021-22	Approved Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
7540 Rents & Leases - Equipment	4,000	4,000	-	5,454	(1,454)
7546 Administrative Tax Expense	200,000	200,000	-	198,575	1,425
7580 Rents & Leases - Structure (Gibraltar)	9,500	9,500	-	9,558	(58)
7630 Small Tools & Instruments	14,000	14,000	-	8,614	5,386
Operational	11,000	11,000			
HazMat team equipment	3,000	3,000			
7650 Special District Expense	20,500	20,500	-	43,180	(22,680)
Operational (permits, fees, other)	20,500	20,500			-
7671 Special Projects	17,500	17,500	-	3,807	13,693
Prevention mailers	10,000	10,000			
Public Education materials	7,500	7,500			
7730 Transportation and Travel	35,000	35,000	-	39,247	(4,247)
7731 Gasoline/Oil/Fuel	60,000	60,000	-	52,845	7,155
7732 Training	80,000	80,000	-	62,599	17,401
Operational	80,000	80,000			
7760 Utilities	60,000	45,500	14,500	60,852	(852)
Total Services & Supplies	2,442,000	2,391,450	50,550	2,449,062	(7,062)
Other Charges					
7830 Interest Expense (POB)	92,800	92,800	-	-	92,800
Total Other Charges	92,800	92,800	-	-	92,800
Capital Assets					
8200 Structures & Improvements	170,000	170,000	-	91,408	78,592
Station 91: Loft upgrades, plumbing					
Station 92: Gate, parking upgrades, flooring					

Montecito Fire Protection District Proposed Final Budget for Fiscal Year 2021-22

FUND 3650 - GENERAL FUND

	Final Budget FY 2021-22	Approved Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
8300 Equipment	60,000	60,000	-	533,702	(473,702)
ALS equipment - cardiac monitor (2)	60,000	60,000	-	-	-
Total Capital Assets	230,000	230,000	-	625,110	(395,110)
TOTAL EXPENDITURES	20,625,800	20,621,250	4,550	37,341,514	(16,715,714)
Other Financing Uses					
Financing Sources					
5910 Transfer In From Land & Building (3653)	-	-	-	2,835,000	(2,835,000)
5921 Long Term Debt Proceeds - Bond/Notes	-	-	-	8,263,240	(8,263,240)
Total Other Financing Sources	-	-	-	11,098,240	(11,098,240)
Financing Uses					
7901 Tfr To Capital Reserves Fund (3652)	450,000	450,000	-	475,000	(25,000)
7910 Long Term Debt Principal Repayment (POB)	1,157,300	1,157,300	-	-	1,157,300
Total Other Financing Uses	1,607,300	1,607,300	-	475,000	1,132,300
TOTAL OTHER FINANCING SOURCES & USES	(1,607,300)	(1,607,300)	-	10,623,240	(12,230,540)
Changes to Fund Balances					
Decrease to Nonspendable					
9602 Receivable	-	-	-	123,260	(123,260)
Decrease to Receivable	-	-	-	123,260	(123,260)
Decrease to Restricted					
9797 Unrealized Gains (County)	-	-	-	94,283	(94,283)
Decrease to Restricted	-	-	-	94,283	(94,283)

Montecito Fire Protection District Proposed Final Budget for Fiscal Year 2021-22

FUND 3650 - GENERAL FUND

	Final Budget FY 2021-22	Approved Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
Increase to Restricted					
9797 Unrealized Gains (County)	-	-	-	10,848	(10,848)
Increase to Restricted	-	-	-	10,848	(10,848)
Decrease to Committed					
9850 Salaries and Retirement Contribution	-	-	-	1,000,000	(1,000,000)
Decrease to Committed	-	-	-	1,000,000	(1,000,000)
Decrease to Residual Fund Balance					
9601 Residual Fund Balance - Increase/Decr	571,100	721,050	(149,950)	-	571,100
Decrease to Residual Fund Balance	571,100	721,050	(149,950)	-	571,100
TOTAL CHANGES TO FUND BALANCES	571,100	721,050	(149,950)	1,206,695	(635,595)
Net Financial Impact	\$ -	\$ -	\$ -	\$ (3,071,238)	\$ 3,071,238
Fund 3650 Fund Balance Detail					
Fund Balance - Restricted (by County)	\$ 2,484	\$ 2,484		\$ 2,484	
*Reserves: Catastrophic	2,860,000	2,710,000		2,710,000	
*Reserves: Economic Uncertainties	4,825,000	4,330,000		4,330,000	
Fund Balance - Unrestricted Residual	97,598	592,648		1,313,698	
Projected Fund Balance at Year End	\$ 7,785,082	\$ 7,635,132		\$ 8,356,182	

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

**Montecito Fire Protection District
Final Budget for Fiscal Year 2021-22**

FUND 3652 - CAPITAL RESERVES FUND	Final Budget FY 2021-22	Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
REVENUES					
Use of Money and Property					
3380 Interest Income	15,000	15,000	-	12,789	2,211
3381 Unrealized Gain/Loss Investments (County)	-	-	-	(17,251)	17,251
Total Use of Money and Property	15,000	15,000	-	(4,462)	19,462
Other Financing Sources					
5910 Transfer from General Fund (3650)	450,000	450,000	-	475,000	(25,000)
5919 Sale of Capital Assets	-	-	-	34,450	(34,450)
Total Other Financing Sources	450,000	450,000	-	509,450	(59,450)
TOTAL REVENUES	\$ 465,000	\$ 465,000	\$ -	\$ 504,988	\$ (39,988)
EXPENDITURES					
Capital Assets					
8300 Equipment				75,278	961,722
Vehicle (Prevention 94)	65,000	65,000	-		
Vehicle (Division 91)	80,000	80,000	-		
Type 1 Engine (Engine 92)	875,000	875,000	-		
Vehicle (Battalion Chief 96) - carryover	17,000	17,000	-		
Vehicle compressor (Repair 91)	-	-	-	-	-
Total Capital Assets	1,037,000	1,037,000	-	75,278	961,722
TOTAL EXPENDITURES	1,037,000	1,037,000	-	75,278	961,722
Changes to Fund Balances					
Decrease to Restricted					
9797 Unrealized Gains	-	-	-	17,251	(17,251)
Decrease to Restricted	-	-	-	17,251	(17,251)
Decrease to Assigned					
9901 Purpose of Fund	572,000	572,000	-	-	572,000
Decrease to Assigned	572,000	572,000	-	-	572,000
TOTAL CHANGES TO FUND BALANCES	572,000	572,000	-	17,251	554,749
Net Financial Impact	\$ -	\$ -	\$ -	\$ 446,961	\$ (446,961)
Fund 3652 Fund Balance Detail					
Fund Balance - Restricted (by County)	\$ 910	\$ 910		\$ 910	
Fund Balance - Assigned	2,475,533	2,475,533		3,047,533	
Projected Fund Balance at Year End	\$ 2,476,443	\$ 2,476,443		\$ 3,048,443	

**Montecito Fire Protection District
Final Budget for Fiscal Year 2021-22**

FUND 3653 - LAND & BUILDING FUND*	Final Budget FY 2021-22	Prelim Budget FY 2021-22	Difference from Prelim	Actual Budget FY 2020-21	Difference from Actual
REVENUES					
Use of Money and Property					
3380 Interest Income	15,000	15,000	-	30,304	(15,304)
3381 Unrealized Gain/Loss Investments (County)	-	-	-	(43,207)	43,207
Total Use of Money and Property	15,000	15,000	-	(12,903)	27,903
Miscellaneous Revenue					
5780 Insurance Proceeds	102,000	-	102,000	-	102,000
Total Other Financing Sources	102,000	-	102,000	-	102,000
TOTAL REVENUES	\$ 117,000	\$ 15,000	\$ 102,000	\$ (12,903)	\$ 129,903
EXPENDITURES					
Services and Supplies					
7460 Professional Services	500,000	500,000	-	1,359	498,641
Total Services and Supplies	500,000	500,000	-	1,359	498,641
Capital Assets					
8200 Structures and Improvements					
Rental property rebuild	750,000	750,000	-	99,179	
Solar project infrastructure	279,500	279,500	-	30,000	-
Total Capital Assets	1,029,500	1,029,500	-	129,179	900,321
TOTAL EXPENDITURES	1,529,500	1,529,500	-	130,538	900,321
Other Financing Uses					
7901 Tfr To General Fund (3650)	-	-	-	2,835,000	(2,835,000)
Total Other Financing Uses	-	-	-	2,835,000	(2,835,000)
Changes to Fund Balances					
Decrease to Restricted					
9797 Unrealized Gains	-	-	-	43,207	(43,207)
Decrease to Restricted	-	-	-	43,207	(43,207)
Decrease to Assigned					
9901 Purpose of Fund	1,412,500	1,514,500	(102,000)	-	1,412,500
Decrease to Assigned	1,412,500	1,514,500	(102,000)	-	1,412,500
TOTAL CHANGES TO FUND BALANCES	1,412,500	1,514,500	(102,000)	43,207	1,369,293
Net Financial Impact	\$ -	\$ -	\$ -	\$ (2,935,234)	\$ 2,935,234
Fund 3653 Fund Balance Detail					
Fund Balance - Restricted (by County)	\$ 1,028	\$ 1,028		\$ 1,028	
Fund Balance - Assigned	3,444,570	3,444,570		3,444,570	
Less Fund Balance - Assigned for FY	(1,412,500)	(1,514,500)		-	
Projected Fund Balance at Year End	\$ 2,033,098	\$ 1,931,098		\$ 3,445,598	