

# MONTECITO FIRE PROTECTION DISTRICT

## Finance Committee Meeting Agenda

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

March 10, 2025 at 2:00 p.m.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Review and make recommendation for approval of January and February 2025 financial statements.
3. Review PARS Post-Employment Benefits Trust statements for December 2024 and January 2025.
4. Fire Chief's report.
5. Request for items to be included in the next Finance Committee Meeting.

### Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is March 7, 2025.



---

David Neels, Fire Chief



# Agenda

## Item #2





---

## STAFF REPORT

---

**To:** Montecito Fire Protection District Finance Committee  
**From:** David Neels, Fire Chief   
**Prepared by:** Araceli Nahas, Finance and Administrative Manager   
**Date:** March 10, 2025  
**Topic:** Finance Committee Reports

---

### Summary

---

The financial reports presented are generated from the County's Financial Information Network (FIN) for bi-monthly review by the Finance Committee and Board of Directors.

This meeting's review includes all financial transactions for January and February 2025. All year-to-date (YTD) reporting is from July 1, 2024 to February 28, 2025.

### List of Reports

---

1. Variance Report (all funds) – Highlights notable budget to actual variances in the FIN reports. The report is produced internally.
2. Balance Sheet (all funds) – This summarizes the District's assets, liabilities, and equity in YTD format.
3. Financial Status (all funds) – This summarizes revenues and expenses for the District in YTD format and provides a comparison to the budgeted totals.
4. Revenue Transactions (all funds) – Lists all revenue received for the months under review, separated by line items.
5. Cost Transactions (all funds) – Lists all expenses for the months under review, separated by line items.
6. Financial Trend (General Fund only) – This summarizes the YTD expenses at a specified month-end for three years.
7. Expenditure Trend (General Fund only) – This summarizes all monthly expenses for each line item for the last six months.
8. Mutual Aid Billing Detail – This report details all mutual aid assignments during the fiscal year, the amount due, and the responsible agency. The report is updated when payments are received. The report is produced internally.

### Conclusion

---

The Finance Committee is tasked with reviewing the reports at committee meetings and providing a report and recommendation at the subsequent Board meeting for approval of the financial statements.



**Variance Report**  
**Finance Committee - March 10, 2025**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
<b>1</b> Balance Sheet	0130	Funds held with the rental property management company to cover ongoing expenses.
<b>2</b> Balance Sheet	1015 & 1210	The EFT and Accounts Payable balance reflects expenses entered by month-end where payment was disbursed in the next month.
<b>3</b> Balance Sheet	1331	Funds due to CalOES/FEMA as part of the Thomas Fire/Debris Flow SCE escrow funds settlement. Staff is working with CalOES reps to close out this project.
<b>4</b> Financial Status	Taxes	Total property tax revenue aligns with past years - we expect to collect about 55% of total budgeted revenue by December month-end.
<b>5</b> Financial Status	4610	Revenue for FEMA projects was recorded at the end of the last fiscal year. The projects are in the final approval stages. Payments are expected soon.
<b>6</b> Financial Status	7121	The expense of \$3,728.72 for sand delivery will be reclassified to line item 7120.
<b>7</b> Financial Status	7325	This budgeted amount was set aside for fees due to the Regional Fire Communications Center. Fees for this fiscal year will be less than budgeted.
<b>8</b> Financial Status	7546	Property tax collection fee paid to the County of Santa Barbara. Payment will be processed in April or May.
<b>9</b> Financial Status	8200 & 8300	Several capital projects are continuing to make progress, including the LMR Communications project, and the Gate/Carport and Generator projects at Station 92. All capital funds remaining at the fiscal year-end will be carryover into the next budget to ensure completion of all approved projects.
<b>10</b> Revenue Transactions	3010 to 3057	Property tax revenue and interest income transactions are recorded by the County Auditor-Controller's office.



# Balance Sheet

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2025
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	15,022,223.93	28,752,296.90	32,788,777.40	10,985,743.43
0112 -- Deposits in Transit	20,765.09	0.00	20,765.09	0.00
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	18,341.31	0.00	0.00	18,341.31
0230 -- Accounts Receivable	756,901.00	0.00	756,901.00	0.00
0240 -- Interest Receivable	119,503.08	156,645.47	276,148.55	0.00
Total Assets	15,938,234.41	28,908,942.37	33,842,592.04	11,004,584.74
Total Assets & Other Debits	15,938,234.41	28,908,942.37	33,842,592.04	11,004,584.74
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	626,526.42	626,526.42	0.00
1015 -- EFT Payable	0.00	5,886,628.71	5,900,228.49	13,599.78
1020 -- Salaries & Benefits Payable	452,082.00	452,082.00	0.00	0.00
1210 -- Accounts Payable	287,993.20	6,517,360.15	6,230,843.70	1,476.75
1240 -- Accrued Expenses	58,380.00	58,380.00	0.00	0.00
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25
1400 -- Deposits	1,500.00	0.00	0.00	1,500.00
1730 -- Unidentified Deposits	0.00	905,167.37	905,167.37	0.00
Total Liabilities	2,836,207.45	14,446,144.65	13,662,765.98	2,052,828.78
<b>Equity</b>				
2130 -- Fund Balance-Committed	8,565,500.00	0.00	0.00	8,565,500.00
2200 -- Fund Balance-Residual	4,536,526.96	63,072,100.51	58,921,829.51	386,255.96
Total Equity	13,102,026.96	63,072,100.51	58,921,829.51	8,951,755.96
Total Liabilities, Equity & Other Credits	15,938,234.41	77,518,245.16	72,584,595.49	11,004,584.74

# Balance Sheet

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2025
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,275,056.11	81,361.11	74,610.00	3,281,807.22
0240 -- Interest Receivable	21,664.09	49,047.02	70,711.11	0.00
0550 -- Deposits with Others	852,240.00	0.00	852,240.00	0.00
Total Assets	4,148,960.20	130,408.13	997,561.11	3,281,807.22
Total Assets & Other Debits	4,148,960.20	130,408.13	997,561.11	3,281,807.22
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	74,610.00	74,610.00	0.00
1210 -- Accounts Payable	0.00	74,610.00	74,610.00	0.00
1730 -- Unidentified Deposits	0.00	10,650.00	10,650.00	0.00
Total Liabilities	0.00	159,870.00	159,870.00	0.00
<b>Equity</b>				
2110 -- Fund Balance-Nonspendable	852,240.00	852,240.00	0.00	0.00
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	723,720.75	2,154,090.00	2,139,177.02	708,807.77
Total Equity	4,148,960.20	3,006,330.00	2,139,177.02	3,281,807.22
Total Liabilities, Equity & Other Credits	4,148,960.20	3,166,200.00	2,299,047.02	3,281,807.22

# Balance Sheet

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2025
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	5,213,857.94	106,052.12	5,964.79	5,313,945.27
0240 -- Interest Receivable	26,616.36	79,435.76	106,052.12	0.00
Total Assets	5,240,474.30	185,487.88	112,016.91	5,313,945.27
Total Assets & Other Debits	5,240,474.30	185,487.88	112,016.91	5,313,945.27
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	5,964.79	5,964.79	0.00
1210 -- Accounts Payable	0.00	5,964.79	5,964.79	0.00
1240 -- Accrued Expenses	1,053.00	1,053.00	0.00	0.00
Total Liabilities	1,053.00	12,982.58	11,929.58	0.00
<b>Equity</b>				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	2,075,892.78	505,964.79	580,488.76	2,150,416.75
Total Equity	5,239,421.30	505,964.79	580,488.76	5,313,945.27
Total Liabilities, Equity & Other Credits	5,240,474.30	518,947.37	592,418.34	5,313,945.27

# Financial Status

As of: 2/28/2025 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	2/28/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	23,145,000.00	12,791,539.23	-10,353,460.77	55.27 %
3011 -- Property Tax-Unitary	226,000.00	129,661.21	-96,338.79	57.37 %
3015 -- PT PY Corr/Escapes Secured	50,000.00	30,598.59	-19,401.41	61.20 %
3020 -- Property Tax-Current Unsecd	851,000.00	809,701.23	-41,298.77	95.15 %
3023 -- PT PY Corr/Escapes Unsecured	14,000.00	22,589.27	8,589.27	161.35 %
3040 -- Property Tax-Prior Secured	0.00	2,439.50	2,439.50	--
3050 -- Property Tax-Prior Unsecured	28,000.00	15,233.91	-12,766.09	54.41 %
3054 -- Supplemental Pty Tax-Current	591,000.00	196,424.55	-394,575.45	33.24 %
3056 -- Supplemental Pty Tax-Prior	0.00	2,517.36	2,517.36	--
Taxes	24,905,000.00	14,000,704.85	-10,904,295.15	56.22 %
<b>Fines, Forfeitures, and Penalties</b>				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	2,567.34	2,567.34	--
Fines, Forfeitures, and Penalties	0.00	2,567.34	2,567.34	--
<b>Use of Money and Property</b>				
3380 -- Interest Income	319,000.00	144,514.78	-174,485.22	45.30 %
3409 -- Other Rental of Bldgs and Land	69,000.00	0.00	-69,000.00	0.00 %
Use of Money and Property	388,000.00	144,514.78	-243,485.22	37.25 %
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	1,000,000.00	49,702.23	-950,297.77	4.97 %
4220 -- Homeowners Property Tax Relief	77,000.00	38,069.93	-38,930.07	49.44 %
Intergovernmental Revenue-State	1,077,000.00	87,772.16	-989,227.84	8.15 %
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	1,000,000.00	435,834.83	-564,165.17	43.58 %
4610 -- Federal Aid for Disaster	0.00	-507,366.00	-507,366.00	--

4

5

# Financial Status

As of: 2/28/2025 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	2/28/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal	1,000,000.00	-71,531.17	-1,071,531.17	-7.15 %
<b>Charges for Services</b>				
5105 -- Reimb for District Services	179,000.00	116,872.84	-62,127.16	65.29 %
Charges for Services	179,000.00	116,872.84	-62,127.16	65.29 %
<b>Miscellaneous Revenue</b>				
5768 -- Safety Member Reimbursement	35,000.00	75,381.63	40,381.63	215.38 %
5909 -- Other Miscellaneous Revenue	13,000.00	5,518.86	-7,481.14	42.45 %
Miscellaneous Revenue	48,000.00	80,900.49	32,900.49	168.54 %
Revenues	27,597,000.00	14,361,801.29	-13,235,198.71	52.04 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	10,923,000.00	6,715,138.54	4,207,861.46	61.48 %
6300 -- Overtime	1,900,000.00	1,570,451.20	329,548.80	82.66 %
6301 -- Overtime - Reimbursable	1,500,000.00	1,332,044.90	167,955.10	88.80 %
6400 -- Retirement Contribution	2,753,000.00	1,835,243.61	917,756.39	66.66 %
6450 -- Supp Retirement Contribution	2,000,000.00	1,750,000.00	250,000.00	87.50 %
6475 -- Retiree Medical OPEB	0.00	250,000.00	-250,000.00	--
6550 -- FICA/Medicare	208,000.00	139,568.06	68,431.94	67.10 %
6600 -- Health Insurance Contrib	2,708,000.00	1,764,919.17	943,080.83	65.17 %
6700 -- Unemployment Ins Contribution	6,000.00	5,660.88	339.12	94.35 %
6900 -- Workers Compensation	550,000.00	485,536.51	64,463.49	88.28 %
Salaries and Employee Benefits	22,548,000.00	15,848,562.87	6,699,437.13	70.29 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	90,000.00	6,284.35	83,715.65	6.98 %
7050 -- Communications	115,000.00	82,528.60	32,471.40	71.76 %
7060 -- Food	4,500.00	2,155.82	2,344.18	47.91 %

# Financial Status

As of: 2/28/2025 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	2/28/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
7070 -- Household Supplies	44,000.00	24,765.57	19,234.43	56.29 %
7090 -- Insurance	151,000.00	150,895.00	105.00	99.93 %
7120 -- Equipment Maintenance	105,000.00	25,012.24	79,987.76	23.82 %
7121 -- Operating Supplies	0.00	3,728.72	-3,728.72	-- 6
7200 -- Structure & Ground Maintenance	104,000.00	35,928.79	68,071.21	34.55 %
7205 -- Fire Defense Zone	495,000.00	241,384.67	253,615.33	48.76 %
7322 -- Consulting & Mgmt Fees	2,500.00	0.00	2,500.00	0.00 %
7324 -- Audit and Accounting Fees	45,000.00	35,418.00	9,582.00	78.71 %
7325 -- Other Professional Services	90,000.00	0.00	90,000.00	0.00 % 7
7348 -- Instruments & Equip. < \$5000	31,000.00	3,182.92	27,817.08	10.27 %
7363 -- Equipment Maintenance	155,500.00	73,061.50	82,438.50	46.98 %
7400 -- Medical, Dental and Lab	47,000.00	40,834.11	6,165.89	86.88 %
7430 -- Memberships	16,000.00	12,053.00	3,947.00	75.33 %
7450 -- Office Expense	20,000.00	5,979.55	14,020.45	29.90 %
7456 -- IT Hardware Purchase < \$5K	32,000.00	19,178.39	12,821.61	59.93 %
7460 -- Professional & Special Service	498,500.00	210,996.69	287,503.31	42.33 %
7507 -- ADP Payroll Fees	15,000.00	7,584.77	7,415.23	50.57 %
7510 -- Contractual Services	171,500.00	101,849.08	69,650.92	59.39 %
7530 -- Publications & Legal Notices	6,000.00	1,774.82	4,225.18	29.58 %
7540 -- Rents/Leases-Equipment	5,500.00	2,967.60	2,532.40	53.96 %
7546 -- Administrative Expense	210,000.00	0.00	210,000.00	0.00 % 8
7580 -- Rents/Leases-Structure	12,500.00	9,686.70	2,813.30	77.49 %
7630 -- Small Tools & Instruments	19,000.00	11,027.71	7,972.29	58.04 %
7650 -- Special Departmental Expense	55,000.00	60,273.72	-5,273.72	109.59 %
7671 -- Special Projects	17,500.00	7,974.21	9,525.79	45.57 %
7730 -- Transportation and Travel	65,000.00	42,767.80	22,232.20	65.80 %
7731 -- Gasoline-Oil-Fuel	90,000.00	42,142.64	47,857.36	46.83 %
7732 -- Training	99,000.00	28,173.54	70,826.46	28.46 %

# Financial Status

As of: 2/28/2025 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	2/28/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
7760 -- Utilities	75,000.00	53,844.10	21,155.90	71.79 %
Services and Supplies	2,887,000.00	1,343,454.61	1,543,545.39	46.53 %
Other Charges				
7830 -- Interest Expense	85,000.00	84,333.34	666.66	99.22 %
Other Charges	85,000.00	84,333.34	666.66	99.22 %
Capital Assets				
8200 -- Structures&Struct Improvements	250,000.00	6,147.10	243,852.90	2.46 %
8300 -- Equipment	1,106,000.00	55,980.23	1,050,019.77	5.06 %
Capital Assets	1,356,000.00	62,127.33	1,293,872.67	4.58 %
Expenditures	26,876,000.00	17,338,478.15	9,537,521.85	64.51 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	370,000.00	0.00	370,000.00	0.00 %
7910 -- Long Term Debt Princ Repayment	1,174,000.00	1,173,594.14	405.86	99.97 %
Other Financing Uses	1,544,000.00	1,173,594.14	370,405.86	76.01 %
Other Financing Sources & Uses	-1,544,000.00	-1,173,594.14	370,405.86	76.01 %
Changes to Fund Balances				
Decrease to Residual Fund Balance				
9601 -- Residual Fund Balance-Inc/Dec	823,000.00	0.00	-823,000.00	0.00 %
Decrease to Residual Fund Balance	823,000.00	0.00	-823,000.00	0.00 %
Changes to Fund Balances	823,000.00	0.00	-823,000.00	0.00 %
Montecito Fire Protection Dist	0.00	-4,150,271.00	-4,150,271.00	--

9

# Financial Status

As of: 2/28/2025 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	2/28/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	60,000.00	49,047.02	-10,952.98	81.75 %
Use of Money and Property	60,000.00	49,047.02	-10,952.98	81.75 %
Revenues	60,000.00	49,047.02	-10,952.98	81.75 %
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	1,227,240.00	926,850.00	300,390.00	75.52 %
Capital Assets	1,227,240.00	926,850.00	300,390.00	75.52 %
Expenditures	1,227,240.00	926,850.00	300,390.00	75.52 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	370,000.00	0.00	-370,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	10,650.00	10,650.00	--
Other Financing Sources	370,000.00	10,650.00	-359,350.00	2.88 %
Other Financing Sources & Uses	370,000.00	10,650.00	-359,350.00	2.88 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Assigned</b>				
9901 -- Purpose of Fund	797,240.00	0.00	-797,240.00	0.00 %
Decrease to Assigned	797,240.00	0.00	-797,240.00	0.00 %
Changes to Fund Balances	797,240.00	0.00	-797,240.00	0.00 %
Montecito Fire Cap Outlay Res	0.00	-867,152.98	-867,152.98	--

# Financial Status

As of: 2/28/2025 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	2/28/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	75,000.00	79,435.76	4,435.76	105.91 %
Use of Money and Property	75,000.00	79,435.76	4,435.76	105.91 %
Revenues	75,000.00	79,435.76	4,435.76	105.91 %
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	500,000.00	2,847.00	497,153.00	0.57 %
Services and Supplies	500,000.00	2,847.00	497,153.00	0.57 %
<b>Capital Assets</b>				
8200 -- Structures&Struct Improvements	0.00	2,064.79	-2,064.79	--
Capital Assets	0.00	2,064.79	-2,064.79	--
Expenditures	500,000.00	4,911.79	495,088.21	0.98 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Assigned</b>				
9901 -- Purpose of Fund	425,000.00	0.00	-425,000.00	0.00 %
Decrease to Assigned	425,000.00	0.00	-425,000.00	0.00 %
Changes to Fund Balances	425,000.00	0.00	-425,000.00	0.00 %
Montecito Fire Land & Building	0.00	74,523.97	74,523.97	--
Net Financial Impact	0.00	-4,942,900.01	-4,942,900.01	--

# Revenue Transactions

From 1/1/2025 to 2/28/2025

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 - PT04006	1/25/2025	894	10/01/24-12/31/24 CY Sec Pipeline 1% Tax (3010)	347.60
AUT - PT04006	1/25/2025	894	10/01/24-12/31/24 CY Sec Annual 1% Tax (3010)	12,829,023.51
AUT - PT04009	1/25/2025	894	RVSEst2024SEC1% Collection10-1-24to12-12-24 (3010)	-12,664,138.62
Total Property Tax-Current Secured				165,232.49
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT04006	1/25/2025	894	10/01/24-12/31/24 CY Sec Unitary 1% Tax (3011)	124,549.51
AUT - PT04006	1/25/2025	894	10/01/24-12/31/24 CY Sec Unitary RR 1% Tax (3011)	5,110.00
Total Property Tax-Unitary				129,659.51
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT04006	1/25/2025	894	10/01/24-12/31/24 CY Sec Escape 1% Tax (3015)	1,863.68
AUT - PT04007	1/25/2025	894	10/01/24-12/31/24 CY Sec Escape 1% Tax (3015)	4,049.92
AUT - PT04007	1/25/2025	894	10/01/24-12/31/24 CY Sec Annual 1% Tax (3015)	-13,853.26
Total PT PY Corr/Escapes Secured				-7,939.66
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT04008	1/25/2025	894	10/01/24-12/31/24 CY Unsec Annual 1% Tax (3020)	-8,355.91
Total Property Tax-Current Unsecd				-8,355.91
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT04008	1/25/2025	894	10/01/24-12/31/24 CY Unsec Escape 1% Tax (3023)	9,213.39
Total PT PY Corr/Escapes Unsecured				9,213.39
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT04004	1/25/2025	894	10/01/24-12/31/24 PY Sec 1% Tax (3040)	621.65
Total Property Tax-Prior Secured				621.65
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT04008	1/25/2025	894	10/01/24-12/31/24 PY Unsec 1% Tax (3050)	5,247.38
Total Property Tax-Prior Unsecured				5,247.38

10

# Revenue Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT04005	1/25/2025	894	10/01/24-12/31/24 CY Neg Sup 1% Tax (3054)	-8,518.65
AUT - PT04005	1/25/2025	894	10/01/24-12/31/24 CY Suppl 1% Tax (3054)	138,036.93
Total Supplemental Pty Tax-Current				129,518.28
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT04004	1/25/2025	894	10/01/24-12/31/24 PY Sup Sec 1% Tax (3056)	534.19
AUT - PT04005	1/25/2025	894	10/01/24-12/31/24 PY Sup Unsec 1% Tax (3056)	1,565.11
Total Supplemental Pty Tax-Prior				2,099.30
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT04002	1/25/2025	894	Unsec 506 IntPEN 10-01-2024 to 12-31-2024 (3057)	744.37
Total PT-506 Int, 480 CIOS/CIC Pen				744.37
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0186011	1/6/2025	894	Post Fire, 6/15-6/21/24 (accrued FY24)	91,425.33
DJE - 0186011	1/6/2025	894	OES Pre-position, 6/14-6/15/24 (accrued FY24)	12,887.91
DJE - 0186011	1/6/2025	894	Hill Fire, 5/29-5/30/24 (accrued FY24)	22,581.33
DJE - 0186011	1/6/2025	894	Thompson Fire, 7/2-7/7/24	67,687.67
DJE - 0186011	1/6/2025	894	OES Pre-position, 2/3-2/6/24 (accrued FY24)	85,320.99
Total State-Emergency Assistance				279,903.23
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0186666	1/23/2025	894	Shelly Fire, 7/4-7/20/24	47,688.27
DJE - 0187051	1/28/2025	894	OSC BDF Support 2024, 7/7-7/9/24	24,830.46
DJE - 0187208	2/7/2025	894	Coffee Pot Fire, 8/30-9/12/24	64,571.87
Total Federal Emergency Assistance				137,090.60
Line Item Account 5105 -- Reimb for District Services				
DJE - 0186011	1/6/2025	894	AMR Holdco Inc. first-response pmt, 09/2024	30,712.42
DJE - 0186011	1/6/2025	894	AMR Holdco Inc. first-response pmt, 12/2024	30,712.42
JE - 0276851	2/4/2025	894	DISPATCH SERVICES - INV#2025-01 (JUL-DEC 2024)	55,448.00

# Revenue Transactions

From 1/1/2025 to 2/28/2025

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 Reimb for District Services				116,872.84
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0186011	1/6/2025	894	WC disability payment, 8/15-8/28/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 8/29-9/11/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 8/1-8/26/24 (1 ee)	6,013.99
DJE - 0186011	1/6/2025	894	WC disability payment, 9/19-9/29/24 (1 ee)	2,544.38
DJE - 0186011	1/6/2025	894	WC disability payment, 10/22-11/4/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 11/5-11/18/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 11/19-12/02/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 9/20-10/3/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 10/4-10/17/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 10/18-10/31/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 11/1-11/14/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 11/51-11/28/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 11/29-12/12/24 (1 ee)	3,238.30
DJE - 0186011	1/6/2025	894	WC disability payment, 12/13-12/31/24 (1 ee)	4,394.84
DJE - 0186011	1/6/2025	894	WC disability payment, 1/1-2/5/25 (1 ee)	8,641.49
Total Safety Member Reimbursement				57,216.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0186011	1/6/2025	894	Cal Card rebate, September 2024	990.63
DJE - 0186011	1/6/2025	894	Cal Card rebate, December 2024	887.17
DJE - 0186011	1/6/2025	894	Credit for cell phone and iPad trade-in	560.00
JE - 0278316	2/18/2025	894	MFD, BOS Res. 94-526, Westmont Annex, TRA 02113	5,381.06
Total Other Miscellaneous Revenue				7,818.86
Total Montecito Fire Protection Dist				1,024,942.33

# Revenue Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 5919 -- Sale		Capital	Assets-Prsnl Prop	
DJE - 0186014	1/6/2025	894	US Auction: Sale of P94 2011 Silverado (VIN 48393)	10,650.00
			Total Sale Capital Assets-Prsnl Prop	10,650.00
			Total Montecito Fire Cap Outlay Res	10,650.00

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
01/01/2025	CLM - 0816341	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - employee-paid, Jan 2025	0.00	395.56
01/06/2025	DJE - 0186011		Credit for employee state taxes paid, 09/2023 SE	0.00	-512.74
01/09/2025	EFC - 0041172	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 1/6/25	0.00	6,144.80
01/14/2025	EFC - 0041248	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 01/13/25	0.00	695.09
01/15/2025	MIC - 0205579	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 1/15/25	0.00	55,119.01
01/16/2025	CLM - 0820219	MONTECITO FIREMENS ASSOC	Employee association dues, 1/16/25	0.00	4,300.00
01/16/2025	CLM - 0820219	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 1/16/25	0.00	1,416.00
01/16/2025	EFC - 0041345	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 1/16/25	0.00	290,321.09
01/16/2025	EFC - 0041345	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 1/16/25	0.00	182,096.52
01/21/2025	EFC - 0041309	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, v	0.00	24,668.00
01/21/2025	EFC - 0041309	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 1/16/25	0.00	13,850.00
01/22/2025	EFC - 0041310	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 1/21/25	0.00	928.76
01/30/2025	EFC - 0041399	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 1/27/25	0.00	907.13
01/31/2025	EFC - 0041461	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 1/31/25	0.00	23,913.00
01/31/2025	EFC - 0041461	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 1/31/25	0.00	13,850.00
01/31/2025	EFC - 0041469	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 1/31/25	0.00	109,443.68
01/31/2025	EFC - 0041469	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 1/31/25	0.00	229,702.84
02/01/2025	MIC - 0206550	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 2/1/25	0.00	56,837.48
02/05/2025	CLM - 0821517	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - employee-paid, February 2025	0.00	395.56
02/06/2025	EFC - 0041462	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 2/3/25	0.00	2,294.00
02/07/2025	EFC - 0041706	WAGE WORKS INC	Montecito Fire FSA 2025 - Initial Funding	0.00	1,581.82
02/10/2025	CLM - 0822001	AFLAC	Employee paid insurance, February	0.00	1,100.96
02/12/2025	EFC - 0041522	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 02/10/25	0.00	3,206.06
02/14/2025	CLM - 0822598	MONTECITO FIREMENS ASSOC	Employee association dues, 2/14/25	0.00	4,300.00

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/14/2025	CLM - 0822598	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 2/14/25	0.00	1,416.00
02/14/2025	EFC - 0041562	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 2/14/25	0.00	23,663.00
02/14/2025	EFC - 0041562	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 2/14/25	0.00	13,850.00
02/14/2025	EFC - 0041666	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 2/14/25	0.00	230,677.78
02/14/2025	EFC - 0041666	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 2/14/25	0.00	109,814.99
02/21/2025	EFC - 0041626	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 2/18/25	0.00	5,700.26
02/24/2025	EFC - 0041630	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 02/24/25	0.00	2,760.16
Total Regular Salaries				0.00	1,414,836.81
Line Item Account 6300 -- Overtime					
01/16/2025	EFC - 0041345	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 1/16/25	0.00	112,741.17
01/31/2025	EFC - 0041469	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 1/31/25	0.00	400,199.66
02/14/2025	EFC - 0041666	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 2/14/25	0.00	91,137.44
Total Overtime				0.00	604,078.27
Line Item Account 6400 -- Retirement Contribution					
01/15/2025	MIC - 0205579	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 1/15/25	0.00	84,656.78
02/01/2025	MIC - 0206550	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 2/1/25	0.00	87,258.21
Total Retirement Contribution				0.00	171,914.99
Line Item Account 6550 -- FICA/Medicare					
01/16/2025	EFC - 0041345	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 1/16/25	0.00	9,820.78
01/31/2025	EFC - 0041469	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 1/31/25	0.00	12,073.75
02/14/2025	EFC - 0041666	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 2/14/25	0.00	7,580.70
Total FICA/Medicare				0.00	29,475.23

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6600 -- Health Insurance Contrib					
01/01/2025	CLM - 0816310	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, January	0.00	684.78
01/01/2025	CLM - 0816341	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, Jan 2025	0.00	119,097.78
01/01/2025	CLM - 0816341	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, Jan 2025	0.00	89,589.64
01/01/2025	CLM - 0816341	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, Jan 2025	0.00	286.78
01/01/2025	CLM - 0816341	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Jan 2025	0.00	215.40
01/01/2025	CLM - 0817112	THE STANDARD INSURANCE CO	Dental Insurance - active, January 2024	0.00	8,566.00
01/01/2025	CLM - 0817112	THE STANDARD INSURANCE CO	Dental Insurance - retirees, January 2024	0.00	7,441.00
01/01/2025	CLM - 0817112	THE STANDARD INSURANCE CO	Vision Insurance - active, January 2024	0.00	884.47
01/01/2025	CLM - 0817112	THE STANDARD INSURANCE CO	Vision Insurance - retirees, January 2024	0.00	948.66
01/31/2025	CLM - 0820859	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, February	0.00	460.46
02/05/2025	CLM - 0821517	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, February 2025	0.00	116,613.78
02/05/2025	CLM - 0821517	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, February 2025	0.00	90,380.24
02/05/2025	CLM - 0821517	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, February 2025	0.00	280.82
02/05/2025	CLM - 0821517	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Feb 2025	0.00	217.30
02/10/2025	CLM - 0821666	CADA-SAVE/EAP	SAVE Employee Assistance Program, 2025	0.00	1,700.00
02/14/2025	CLM - 0821924	THE STANDARD INSURANCE CO	Dental Insurance - active, February 2025	0.00	8,566.00
02/14/2025	CLM - 0821924	THE STANDARD INSURANCE CO	Dental Insurance - retirees, February 2025	0.00	7,441.00
02/14/2025	CLM - 0821924	THE STANDARD INSURANCE CO	Vision Insurance - active, February 2025	0.00	1,048.06
02/14/2025	CLM - 0821924	THE STANDARD INSURANCE CO	Vision Insurance - retirees, February 2025	0.00	948.66
02/25/2025	CLM - 0823768	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, March	0.00	656.74
Total Health Insurance Contrib				0.00	456,027.57

# Cost Transactions

From 1/1/2025 to 2/28/2025

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 6700 -- Unemployment Ins Contribution					
01/16/2025	EFC - 0041345	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 1/16/25	0.00	5,348.45
01/31/2025	EFC - 0041469	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 1/31/25	0.00	61.23
02/14/2025	EFC - 0041666	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 2/14/25	0.00	4.80
Total Unemployment Ins Contribution				0.00	5,414.48
Line Item Account 6900 -- Workers Compensation					
01/06/2025	DJE - 0186011		Worker's comp insurance premium refund, FY23-24	0.00	-10,998.01
Total Workers Compensation				0.00	-10,998.01
Line Item Account 7030 -- Clothing and Personal					
01/13/2025	CLM - 0818072	SANTA BARBARA TROPHY	Replacement name tag for staff mailbox (1)	0.00	6.53
01/22/2025	CLM - 0819180	ALLSTAR FIRE EQUIPMENT INC	Helmet for Chief Davis	0.00	454.65
02/05/2025	CLM - 0821487	ON DUTY UNIFORMS INC	PPE: Wildland pants, J. Moran	0.00	276.91
02/11/2025	MIC - 0206125	ON DUTY UNIFORMS INC	PPE: Class A Chief Officer uniform, S. Davis	0.00	1,000.98
02/11/2025	MIC - 0206125	ON DUTY UNIFORMS INC	PPE: Class A uniform adjustment, A. Hudley	0.00	37.71
02/11/2025	MIC - 0206125	ON DUTY UNIFORMS INC	PPE: Uniform & Class A bugles/hat badges	0.00	1,315.37
Total Clothing and Personal				0.00	3,092.15
Line Item Account 7050 -- Communications					
01/02/2025	CLM - 0816334	IMPULSE INTERNET SERVICES	Phone services, January	0.00	1,703.27
01/02/2025	CLM - 0816487	COX COMMUNICATIONS - BUSINESS	Networking Svcs - Sta 91: January 2025	0.00	354.20
01/03/2025	MIC - 0204694	TOWERSTREAM CORPORATION	Redundant internet Station 91: January 2025	0.00	88.25
01/03/2025	MIC - 0204694	TOWERSTREAM CORPORATION	Redundant internet Station 92: January 2025	0.00	88.25
01/07/2025	MIC - 0204752	FRONTIER	209/097-2953.0	0.00	624.70
01/07/2025	MIC - 0204752	FRONTIER	209/111-1529.0	0.00	131.31
01/07/2025	MIC - 0204752	FRONTIER	Business line: 805-565-9618	0.00	108.07
01/07/2025	MIC - 0204752	FRONTIER	Business line: 805-969-0318	0.00	112.12
01/07/2025	MIC - 0204752	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23



# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/07/2025	MIC - 0204752	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
01/07/2025	MIC - 0204752	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23
01/07/2025	MIC - 0204752	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
01/07/2025	MIC - 0204752	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
01/07/2025	MIC - 0204752	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
01/10/2025	MIC - 0204836	COX COMMUNICATIONS - BUSINESS	Internet - Sta 92: January 2024	0.00	467.53
01/10/2025	MIC - 0204836	COX COMMUNICATIONS - BUSINESS	Internet/CAD connectivity - Sta 91: January 2024	0.00	1,820.02
01/28/2025	CLM - 0820234	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: Feb 2025	0.00	374.32
01/28/2025	CLM - 0820234	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: Jan 2025	0.00	374.70
01/28/2025	CLM - 0820252	IMPULSE INTERNET SERVICES	Phone services, February	0.00	1,710.30
01/31/2025	CLM - 0820846	VERIZON WIRELESS	Wireless service, January	0.00	1,973.73
02/03/2025	CLM - 0821004	CAPTURE TECHNOLOGIES	Dispatch voice recorder equip/license thru 6/30/25	0.00	4,250.00
02/03/2025	MIC - 0205848	TOWERSTREAM CORPORATION	Redundant internet Station 91: February 2025	0.00	88.25
02/03/2025	MIC - 0205848	TOWERSTREAM CORPORATION	Redundant internet Station 92: February 2025	0.00	88.25
02/04/2025	CLM - 0821248	SATCOM GLOBAL INC	Satellite phone charges	0.00	233.93
02/04/2025	MIC - 0205895	FRONTIER	209/097-2953.0	0.00	624.70
02/04/2025	MIC - 0205895	FRONTIER	209/111-1529.0	0.00	131.31
02/04/2025	MIC - 0205895	FRONTIER	Business line: 805-565-9618	0.00	108.21
02/04/2025	MIC - 0205895	FRONTIER	Business line: 805-969-0318	0.00	112.26
02/04/2025	MIC - 0205895	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23
02/04/2025	MIC - 0205895	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
02/04/2025	MIC - 0205895	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23
02/04/2025	MIC - 0205895	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
02/04/2025	MIC - 0205895	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
02/04/2025	MIC - 0205895	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
02/10/2025	MIC - 0206102	COX COMMUNICATIONS - BUSINESS	Internet - Sta 92: February 2025	0.00	467.53
02/10/2025	MIC - 0206102	COX COMMUNICATIONS - BUSINESS	Internet/CAD connectivity - Sta 91: February 2025	0.00	1,819.10
02/10/2025	MIC - 0206102	COX COMMUNICATIONS - BUSINESS	Networking Svcs - Sta 91: February 2025	0.00	353.85
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT	Starlink Internet service, BC94	0.00	165.00

# Cost Transactions

From 1/1/2025 to 2/28/2025

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
		SYSTEM			
02/25/2025	CLM - 0823763	VERIZON WIRELESS	Wireless service, February	0.00	1,940.38
02/27/2025	CLM - 0823744	CDCE INC	LMR project: Cradle Points for receiver sites - 5	0.00	3,620.40
02/27/2025	CLM - 0824412	IMPULSE INTERNET SERVICES	Phone services, March	0.00	1,710.15
			Total Communications	0.00	26,292.73
Line Item Account 7060 -- Food					
01/06/2025	DJE - 0186011		MFA reimb for 4th of July orange juice/cooking oil	0.00	-215.22
02/18/2025	CLM - 0822629	GARET BLAKE	G. Blake Reimb: Water and gatorade	0.00	115.84
02/20/2025	CLM - 0822645	KEVIN FRENCH	K. French: Meals for crew during upstaffing	0.00	138.22
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Dinner for crew - red flag upstaffing (11/5)	0.00	212.57
			Total Food	0.00	251.41
Line Item Account 7070 -- Household Supplies					
01/03/2025	MIC - 0204640	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	0.00	591.98
01/03/2025	MIC - 0204640	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	0.00	520.70
01/10/2025	MIC - 0204750	READY REFRESH BY NESTLE	Bottled water (5 gal) delivery, Sta. 91	0.00	595.62
01/10/2025	MIC - 0204750	READY REFRESH BY NESTLE	Bottled water (5 gal) delivery, Sta. 92	0.00	91.94
01/14/2025	MIC - 0205082	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	605.40
01/14/2025	MIC - 0205082	MARBORG INDUSTRIES	Refuse disposal, Sta. 92	0.00	256.70
01/28/2025	MIC - 0205585	READY REFRESH BY NESTLE	Bottled water (5 gal) delivery, Sta. 92	0.00	27.98
02/03/2025	MIC - 0205819	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	0.00	416.76
02/03/2025	MIC - 0205819	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	0.00	366.56
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Household supplies	0.00	1,872.72
02/24/2025	MIC - 0206468	FLOWATER INC	Flo Water dispenser, Sta. 91	0.00	107.75
02/24/2025	MIC - 0206468	FLOWATER INC	Flo Water dispenser, Sta. 92	0.00	107.75
02/27/2025	CLM - 0823750	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	605.40
			Total Household Supplies	0.00	6,167.26

# Cost Transactions

From 1/1/2025 to 2/28/2025

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 7120 -- Equipment Maintenance					
01/09/2025	CLM - 0817092	Compressed Air Specialties Inc	Compressor air test & labor for air sample	0.00	823.13
01/10/2025	CLM - 0817629	Montecito Village Hardware	Hardware supplies for station maintenance	0.00	24.76
01/28/2025	CLM - 0820231	Compressed Air Specialties Inc	Repair part for SCBA air compressor	0.00	344.66
02/03/2025	CLM - 0820998	HUGO'S AUTO DETAILING	Ceramic coating to generator for protection	0.00	650.00
02/12/2025	CLM - 0822086	HAYWARD LUMBER COMPANY SB	Ventilation training lumber	0.00	449.52
02/18/2025	CLM - 0822648	Jeff Villarreal	J. Villarreal: Screws for radio collar mics.	0.00	31.74
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Hardware supplies for stations	0.00	51.69
Total Equipment Maintenance				0.00	2,375.50
Line Item Account 7121 -- Operating Supplies					
02/14/2025	CLM - 0822678	ROGER L FORTIER DBA RLF TRUCKING	Sand delivery: Manning Park storm preparation	0.00	3,728.72
Total Operating Supplies				0.00	3,728.72
Line Item Account 7200 -- Structure & Ground Maintenance					
01/14/2025	CLM - 0818358	TRI COUNTY BLINDS & DRAPES	Updated window coverings for Station 91 dorm	0.00	5,250.00
01/28/2025	MIC - 0205582	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, Dec 2024	0.00	1,044.00
01/28/2025	MIC - 0205582	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, Dec 2024	0.00	325.00
01/31/2025	MIC - 0205802	O'CONNOR PEST CONTROL-SB	12 bait stations, Sta. 91 & 92	0.00	105.00
01/31/2025	MIC - 0205802	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 91	0.00	105.00
01/31/2025	MIC - 0205802	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 92	0.00	81.00
02/20/2025	CLM - 0823267	RUGGIERO PLUMBING	Plumb: Kitchen sink repair & laundry line, St 92	0.00	705.00
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Storage unit for community sandbags, monthly fee	0.00	442.00
Total Structure & Ground Maintenance				0.00	8,057.00
Line Item Account 7205 -- Fire Defense Zone					
01/07/2025	CLM - 0816986	AGRI-CHIP	Dead tree removal - large eucs: Ashley Rd.	0.00	1,204.20
01/07/2025	CLM - 0816986	AGRI-CHIP	Dead tree removal: E Mountain Dr.	0.00	264.00
01/07/2025	CLM - 0816986	AGRI-CHIP	Defensible space/Fuel treatment: E Mntrn/Bella Vist	0.00	360.55

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/31/2025	CLM - 0820862	MARBORG INDUSTRIES	Roll-off for Defensible Space: East Mountain Drive	0.00	556.45
02/25/2025	CLM - 0823760	MARBORG INDUSTRIES	Roll-off for Defensible Space: East Mountain Drive	0.00	18.00
02/25/2025	MIC - 0206723	MARBORG INDUSTRIES	Fuel treatment: East Mountain Drive	0.00	501.20
02/25/2025	MIC - 0206723	MARBORG INDUSTRIES	Neighborhood chipping: El Bosque	0.00	540.10
02/25/2025	MIC - 0206723	MARBORG INDUSTRIES	Neighborhood chipping: La Vuelta Rd	0.00	435.45
02/27/2025	CLM - 0824413	MCPHERSON TREE CARE	Dead tree removal: Ashley Road	0.00	10,850.00
Total Fire Defense Zone				0.00	14,729.95
Line Item Account 7324 -- Audit and Accounting Fees					
01/28/2025	JE - 0277354		FIN Billing FY 24-25: Montecito Fire	0.00	15,502.00
Total Audit and Accounting Fees				0.00	15,502.00

## Line Item Account 7363 -- Equipment Maintenance

01/06/2025	CLM - 0816656	HUGO'S AUTO DETAILING	Car wash service, December	0.00	500.00
01/06/2025	CLM - 0816656	HUGO'S AUTO DETAILING	Full service detail: Division 91	0.00	450.00
01/10/2025	CLM - 0817472	RENEWELL FLEET SERVICE LLC	E191: Complete charge air cooler	0.00	4,402.21
01/16/2025	CLM - 0818264	COASTAL CHEVROLET	Supplies: BC93, 94, & 95, service filters	0.00	237.76
01/17/2025	MIC - 0205259	RENEWELL FLEET SERVICE LLC	E91: Drivers Seat Belt	0.00	1,196.98
01/17/2025	MIC - 0205259	RENEWELL FLEET SERVICE LLC	E91: Larger discharg valve	0.00	314.75
01/22/2025	CLM - 0819197	L N CURTIS & SONS	Vacuum pump parts	0.00	87.76
01/31/2025	CLM - 0817468	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92, E391: Def Fluid	0.00	120.71
01/31/2025	CLM - 0820852	AMSOIL INC	E191, E391, E392: motor oils	0.00	787.57
01/31/2025	CLM - 0820856	HI-TECH EMERGENCY VEHICLE SERVICE INC	E91, E391: Discharge valve kit	0.00	888.19
01/31/2025	CLM - 0820870	PERRY FORD LINCOLN MAZDA	E691: Front break pads	0.00	100.05
01/31/2025	CLM - 0820894	LARRY'S 8-DAY AUTO PARTS	BC94: Tailgate struts; filter wrenches; bulb	0.00	129.34
01/31/2025	MIC - 0205260	SAFETY KLEEN INC	Parts washer service, St 91	0.00	276.09
01/31/2025	MIC - 0205260	SAFETY KLEEN INC	Parts washer service, St 92	0.00	313.04
02/03/2025	CLM - 0820998	HUGO'S AUTO DETAILING	Car wash service, January	0.00	475.00
02/03/2025	CLM - 0820998	HUGO'S AUTO DETAILING	Full service detail: BC95	0.00	450.00

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/03/2025	CLM - 0821003	KIMBALL MIDWEST CORP	Mechanic shop supplies and hardware	0.00	519.21
02/04/2025	MIC - 0205808	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: credit for orings	0.00	-29.44
02/04/2025	MIC - 0205808	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: credit for turbo charger	0.00	-682.40
02/04/2025	MIC - 0205808	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: filters, window motor belt and tensioner	0.00	1,285.68
02/04/2025	MIC - 0205808	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: window motor	0.00	366.47
02/04/2025	MIC - 0205808	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92: filters, service parts	0.00	544.38
02/04/2025	MIC - 0205808	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: hub gaskets	0.00	16.25
02/05/2025	CLM - 0821484	JESSE SPRISTER DBA DRIVE CUSTOMS	Pressure shell for P99 vehicle (budgeted)	0.00	10,170.94
02/13/2025	CLM - 0822400	COASTAL CHEVROLET	BC94: Filters and door stop	0.00	229.83
02/14/2025	CLM - 0822410	AUTOZONE PARTS INC	E91: Gear oil, floor sweep, washer fluid	0.00	246.79
02/14/2025	CLM - 0822649	COMMLINE INC	New Squad 91: Mobile radio cables and antenna	0.00	495.00
02/18/2025	CLM - 0822655	RENEWELL FLEET SERVICE LLC	E91: Compartment handle	0.00	48.78
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Mechanic parts: Exhaust clamps and coil spacers	0.00	167.20
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Mechanic parts: Rebuilt EGR valve, E191	0.00	1,330.00
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Mechanic supplies: epoxy, Hydrac filters, e-wires	0.00	168.92
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Mechanic supplies: oils, chargers, rubber molding	0.00	590.30
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Oil change and tire rotation, BC94	0.00	170.04
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Vehicle cleaning supplies	0.00	274.77
Total Equipment Maintenance				0.00	26,642.17
Line Item Account 7400 -- Medical, Dental and Lab					
01/22/2025	MIC - 0205245	LIFE ASSIST INC	Patient medical supplies	0.00	1,324.36

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/03/2025	MIC - 0205851	LIFE ASSIST INC	Patient medical supplies	0.00	1,936.64
02/10/2025	CLM - 0821920	LIFE ASSIST INC	Patient medical supplies	0.00	62.58
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	AED storage boxes for public locations (5)	0.00	569.40
02/21/2025	CLM - 0823274	LIFE ASSIST INC	Patient medical supplies	0.00	1,473.29
Total Medical, Dental and Lab				0.00	5,366.27
Line Item Account 7450 -- Office Expense					
01/31/2025	CLM - 0820845	STAPLES BUSINESS ADVANTAGE	Office supplies	0.00	5.46
02/04/2025	CLM - 0821130	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	127.03
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Office supplies: copier toner, CC admin, LA Times	0.00	395.90
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Prints and frames for Station 91 walls	0.00	724.26
02/27/2025	CLM - 0824417	STAPLES BUSINESS ADVANTAGE	Office supplies	0.00	434.23
Total Office Expense				0.00	1,686.88
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Computer monitors for Admin office, mouse/keyboard	0.00	297.64
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	iPad mounts/cases for engines (budgeted)	0.00	1,669.63
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Laptop replacement battery, J. Moran	0.00	150.84
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Replacement iPad keybd, screen protector: B. Wrenn	0.00	283.33
02/25/2025	CLM - 0823763	VERIZON WIRELESS	iphone for S. Chapman	0.00	214.31
Total IT Hardware Purchase < \$5K				0.00	2,615.75
Line Item Account 7460 -- Professional & Special Service					
01/02/2025	CLM - 0816333	TEAM SOLUTIONS GROUP	IT support, January 2025	0.00	5,100.00
01/07/2025	CLM - 0816816	ZWORLD GIS	Mapping services, January	0.00	1,700.00
01/08/2025	CLM - 0817089	CIVIC SOL ACCOUNTING	Accounts payable services, December	0.00	657.00
01/08/2025	JE - 0276495		Building Permit Fees 19ELE-00385	0.00	46.81

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
01/09/2025	CLM - 0817097	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (6)	0.00	2,350.00
01/16/2025	CLM - 0817905	PRICE POSTEL & PARMA	Legal services, December 2024	0.00	1,716.00
01/22/2025	CLM - 0819204	TEAM SOLUTIONS GROUP	IT support, February 2024	0.00	5,100.00
01/28/2025	CLM - 0820227	CAPITOL PUBLIC FINANCE GROUP LLC	Annual debt transparency report for POB	0.00	375.00
01/31/2025	MIC - 0205804	LIEBERT CASSIDY WHITMORE	Labor attorney fees, December	0.00	4,417.00
02/01/2025	CLM - 0821011	ZWORLD GIS	Mapping services, February	0.00	1,700.00
02/12/2025	MIC - 0206111	UNDERWOOD MANAGEMENT RESOURCES INC	Loft lighting completed, Rental unit 2 wall/patio	0.00	351.50
02/12/2025	MIC - 0206111	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 & 92 Generator projects, December 2024	0.00	518.00
02/12/2025	MIC - 0206111	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 Gate & Carport project, December 2024	0.00	536.50
02/12/2025	MIC - 0206111	UNDERWOOD MANAGEMENT RESOURCES INC	Station Alerting project, December 2024	0.00	536.50
02/18/2025	CLM - 0822668	PRICE POSTEL & PARMA	Legal services, January 2025	0.00	7,735.00
02/19/2025	MIC - 0206367	LIEBERT CASSIDY WHITMORE	Labor attorney fees, January	0.00	3,891.50
02/21/2025	CLM - 0823257	CIVIC SOL ACCOUNTING	FIN processing sevicees, January	0.00	153.00
02/21/2025	CLM - 0823257	CIVIC SOL ACCOUNTING	Memo re: County prop tax and Cash Flow projections	0.00	1,628.00
02/21/2025	MIC - 0206475	UNDERWOOD MANAGEMENT RESOURCES INC	Loft lighting and corr w/ Chief, January 2025	0.00	203.50
02/21/2025	MIC - 0206475	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 & 92 Generator projects, January 2025	0.00	943.50
02/21/2025	MIC - 0206475	UNDERWOOD MANAGEMENT RESOURCES INC	Station Alerting project, January 2025	0.00	203.50
02/24/2025	CLM - 0823746	EASTMAN CO	Station fire alarms monitoring, quarterly	0.00	450.00
Total Professional & Special Service				0.00	40,312.31
Line Item Account 7507 -- ADP Payroll Fees					
01/14/2025	EFC - 0041244	ADP INC	ADP Payroll service, January 2025	0.00	919.37
02/13/2025	EFC - 0041555	ADP INC	ADP Payroll service, January 2025	0.00	888.61
Total ADP Payroll Fees				0.00	1,807.98

# Cost Transactions

From 1/1/2025 to 2/28/2025

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 7510 -- Contractual Services					
01/02/2025	CLM - 0816333	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	0.00	1,562.20
01/17/2025	CLM - 0818366	TEAM SOLUTIONS GROUP	Adobe annual license renewals (12)	0.00	4,320.00
01/22/2025	CLM - 0819200	SPATIAL NETWORKS INC	Fulcrum annual subscription, 3 users	0.00	1,656.00
01/22/2025	CLM - 0819204	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	0.00	1,562.20
01/31/2025	CLM - 0820855	ESRI INC	ESRI GIS mapping program, annual renewal	0.00	1,685.00
02/14/2025	CLM - 0822337	INFORMATION STATION SPECIALISTS	AM radio, 1 year service contract	0.00	359.40
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Zoom, fax, Mailchimp, other - monthly fees	0.00	257.36
Total Contractual Services				0.00	11,402.16
Line Item Account 7530 -- Publications & Legal Notices					
01/08/2025	CLM - 0817053	MONTECITO JOURNAL	Public notice (2): ITB 2024-004	0.00	285.00
Total Publications & Legal Notices				0.00	285.00
Line Item Account 7540 -- Rents/Leases-Equipment					
01/28/2025	CLM - 0820274	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, January 2025	0.00	179.44
02/18/2025	CLM - 0822659	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, February 2025	0.00	179.44
Total Rents/Leases-Equipment				0.00	358.88
Line Item Account 7580 -- Rents/Leases-Structure					
01/10/2025	MIC - 0204859	Community Radio Inc	Gibraltar space rental annual	0.00	1,899.48
01/10/2025	MIC - 0204859	Community Radio Inc	Gibraltar space rental qtrly, Oct-Dec	0.00	2,618.10
Total Rents/Leases-Structure				0.00	4,517.58
Line Item Account 7630 -- Small Tools & Instruments					
01/21/2025	CLM - 0818991	ROGUE FITNESS	Gym equipment: cardio machines/weights (budgeted)	0.00	8,173.93
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Tools: electric pole saw to replace OOS saw	0.00	645.43
Total Small Tools & Instruments				0.00	8,819.36

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7650 -- Special Departmental Expense					
01/03/2025	CLM - 0815277	Various	Holiday decorations reimbursement for Trish Davis	0.00	454.96
01/06/2025	DJE - 0186011		MFA contribution for T. Ederer retirement event	0.00	-450.00
01/23/2025	CLM - 0818340	DAVID NEELS	Flowers for 1/9 Ceremony	0.00	30.00
01/28/2025	JE - 0277463		SB County Elections: Board of Directors, Nov 2024	0.00	8,890.72
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Retirement recognition badge: T. Ederer	0.00	243.87
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Welcome flowers for office	0.00	27.15
Total Special Departmental Expense				0.00	9,196.70
Line Item Account 7671 -- Special Projects					
01/09/2025	CLM - 0817126	ADMARK DATABASE MARKETING INC	Wildfire Preparedness card, print/mail	0.00	1,513.01
Total Special Projects				0.00	1,513.01
Line Item Account 7730 -- Transportation and Travel					
01/06/2025	DJE - 0186011		D. Neels reimb for personal purchase on CalCard	0.00	-130.81
01/21/2025	TRC - 0065818	TRAVIS EDERER	T. Ederer Reimb: Tiger Creek Asgmt 10/2-10/17	0.00	1,490.72
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	A. Briner: Western Fire Chiefs Ignite Symposium	0.00	500.00
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	A. Hudley: Western Fire Chiefs Ignite Symposium	0.00	500.00
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: Apparatus Committee (7 members)	0.00	90.67
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: Apparatus Committee trip (2 ppl)	0.00	61.56
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: D. Neels and BOS Williams	0.00	51.11
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: Fire Chiefs Associatn bkft (15 ppl)	0.00	199.00
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Business mtg: NWS Winter Outlook (40 ppl)	0.00	628.42
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	D. Neels: SB County Planning mtg lunch/parking	0.00	55.65

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	J. Moran: Trip for Squad 91 build	0.00	181.07
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	New hire orientation lunch for C. Godlis (7 ppl)	0.00	209.07
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	S. Davis: Western Fire Chiefs Ignite Symposium	0.00	500.00
Total Transportation and Travel				0.00	4,336.46
Line Item Account 7731 -- Gasoline-Oil-Fuel					
01/03/2025	CLM - 0816643	FUEL SMART	Gasoline charges, December	0.00	784.48
01/06/2025	DJE - 0186011		B. Hauser reimb for personal purchase on CalCard	0.00	-79.20
01/17/2025	CLM - 0818738	McCormix Corporation	Diesel fuel, 1/13/24	0.00	2,703.27
01/23/2025	CLM - 0817398	AARON BRINER	A. Briner Reimb: Fuel for staff vehicle	0.00	103.15
01/23/2025	CLM - 0818340	DAVID NEELS	Fuel for staff vehicle 900	0.00	89.52
02/03/2025	CLM - 0820989	FUEL SMART	Gasoline charges, January	0.00	696.38
02/19/2025	CLM - 0822652	McCormix Corporation	Diesel fuel, 02/04/25	0.00	2,945.21
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges (CalCard)	0.00	2,867.08
Total Gasoline-Oil-Fuel				0.00	10,109.89
Line Item Account 7732 -- Training					
01/28/2025	TRC - 0065875	DAVID JOHNSON	Reimb: D. Johnson Chf Fire Officer 3A (1/6-1/8/25)	0.00	1,121.34
01/28/2025	TRC - 0065876	ETHAN REEVES	Ethan Reeves Reimb: S-230 Crew Boss 1/8-1/9/25	0.00	101.16
01/28/2025	TRC - 0065877	TREVOR OAKLEY	Trevor Oakley Reimb: S-230 Crew Boss 1/8-1/9/25	0.00	46.00
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	A. Briner: Society of Fire Protection symposium	0.00	150.00
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	N. Elmquist: S-520 Advanced Incident Mgmt (AZ)	0.00	597.96
02/20/2025	TRC - 0066100	NIC ELMQUIST	Elmquist Reimb: S-520, Adv Incd Mang 1/13-1/20/25	0.00	616.00
02/24/2025	TRC - 0066137	NIC ELMQUIST	Elmquist Reimb: CA IMT Selections 2/11 - 2/12/25	0.00	111.00
Total Training				0.00	2,743.46

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7760 -- Utilities					
01/10/2025	MIC - 0204862	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	408.28
01/10/2025	MIC - 0204862	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	431.80
01/14/2025	CLM - 0818274	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	3,024.89
01/14/2025	MIC - 0205084	THE GAS COMPANY	Gas service, Sta. 91 - 01/04/25 (End of cycle)	0.00	232.69
01/14/2025	MIC - 0205084	THE GAS COMPANY	Gas service, Sta. 92 - 01/06/25 (End of cycle)	0.00	250.63
02/04/2025	MIC - 0205880	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	478.84
02/04/2025	MIC - 0205880	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	467.08
02/10/2025	MIC - 0206124	THE GAS COMPANY	Gas service, Sta. 91 - 02/03/2025 (End of cycle)	0.00	264.03
02/10/2025	MIC - 0206124	THE GAS COMPANY	Gas service, Sta. 92 - 02/04/2025 (End of cycle)	0.00	273.19
02/11/2025	MIC - 0206105	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	478.84
02/11/2025	MIC - 0206105	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	467.08
02/14/2025	CLM - 0822401	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	3,265.78
Total Utilities				0.00	10,043.13
Line Item Account 7830 -- Interest Expense					
01/17/2025	EFC - 0041233	US Bank Trust NA	POB 2021 interest payment, 1/2025	0.00	42,166.67
Total Interest Expense				0.00	42,166.67
Line Item Account 7910 -- Long Term Debt Princ Repayment					
01/17/2025	EFC - 0041233	US Bank Trust NA	POB 2021 principal payment, 1/2025	0.00	1,173,594.14
Total Long Term Debt Princ Repayment				0.00	1,173,594.14
Line Item Account 8200 -- Structures&Struct Improvements					
01/08/2025	MIC - 0204691	PACIFIC ARC INC ARCHITECTS	Station 92 Carport/gate project: 9/27-12/20/24	0.00	275.00
01/29/2025	JE - 0277419		Sta 92 Carport/Gate: County Permit Fees	0.00	4,265.60
02/21/2025	MIC - 0206471	PACIFIC ARC INC ARCHITECTS	Station 92 Carport/gate project, 12/20-2/14/25	0.00	330.00
02/21/2025	MIC - 0206475	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate & carport, January 2025	0.00	1,276.50
Total Structures&Struct Improvements				0.00	6,147.10

# Cost Transactions

From 1/1/2025 to 2/28/2025

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 8300 -- Equipment					
01/06/2025	DJE - 0186011		Comm: P&D deposit returned - LMR Shep Mesa permit	0.00	-1,000.00
01/08/2025	CLM - 0817177	5 BAR ENGINEERING LLC	LMR and Station Alerting Projects December 2024	0.00	11,100.10
01/08/2025	MIC - 0204691	PACIFIC ARC INC ARCHITECTS	LMR project: Architectural service, 11/01-12/20/24	0.00	660.00
01/28/2025	CLM - 0820261	PACIFIC ARC INC ARCHITECTS	LMR project: Architectural svcs, 8/1-9/1/24	0.00	5,730.00
02/12/2025	MIC - 0206111	UNDERWOOD MANAGEMENT RESOURCES INC	Land Mobile Radio project, December 2024	0.00	555.00
02/20/2025	CLM - 0823444	US BANK CORPORATE PAYMENT SYSTEM	LMR Comm Project: Antenna mount for Westmont recvr	0.00	545.47
02/21/2025	MIC - 0206471	PACIFIC ARC INC ARCHITECTS	LMR project: Architectural svcs, 12/20-2/14/25	0.00	802.50
02/21/2025	MIC - 0206475	UNDERWOOD MANAGEMENT RESOURCES INC	Land Mobile Radio project, January 2025	0.00	851.00
Total Equipment				0.00	19,244.07
Total Montecito Fire Protection Dist				0.00	4,133,855.03

# Cost Transactions

From 1/1/2025 to 2/28/2025

Selection Criteria: Fund = 3650, 3652, 3653

Layout Options: Summarized By = Fund, LineItemAccount; 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					
01/16/2025	CLM - 0817905	PRICE POSTEL & PARMA	Joint FS: Legal services, December 2024	0.00	1,404.00
				Total Professional & Special Service	0.00
				Total Montecito Fire Land & Building	0.00

# Financial Trend

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual	2/28/2025 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	11,434,499.98	12,078,638.83	12,791,539.23
3011 -- Property Tax-Unitary	110,289.17	117,965.21	129,661.21
3015 -- PT PY Corr/Escapes Secured	49,524.15	35,450.19	30,598.59
3020 -- Property Tax-Current Unsecd	709,628.16	804,240.81	809,701.23
3023 -- PT PY Corr/Escapes Unsecured	7,695.88	23,990.85	22,589.27
3040 -- Property Tax-Prior Secured	4,082.95	-3,760.76	2,439.50
3050 -- Property Tax-Prior Unsecured	13,090.19	24,454.72	15,233.91
3054 -- Supplemental Pty Tax-Current	266,683.93	231,566.04	196,424.55
3056 -- Supplemental Pty Tax-Prior	7,702.48	4,532.49	2,517.36
Taxes	12,603,196.89	13,317,078.38	14,000,704.85
<b>Fines, Forfeitures, and Penalties</b>			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	561.23	1,650.96	2,567.34
Fines, Forfeitures, and Penalties	561.23	1,650.96	2,567.34
<b>Use of Money and Property</b>			
3380 -- Interest Income	29,356.68	114,001.05	144,514.78
3409 -- Other Rental of Bldgs and Land	11,200.00	0.00	0.00
Use of Money and Property	40,556.68	114,001.05	144,514.78
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	131,147.25	129,932.19	49,702.23
4220 -- Homeowners Property Tax Relief	38,670.00	37,903.03	38,069.93
4310 -- State Grant	21,899.31	-0.36	0.00
Intergovernmental Revenue-State	191,716.56	167,834.86	87,772.16
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	1,206,894.52	779,878.72	435,834.83

# Financial Trend

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual	2/28/2025 Year-To-Date Actual
4610 -- Federal Aid for Disaster	0.00	0.00	-507,366.00
Intergovernmental Revenue-Federal	1,206,894.52	779,878.72	-71,531.17
Charges for Services			
5105 -- Reimb for District Services	109,505.27	83,729.26	116,872.84
Charges for Services	109,505.27	83,729.26	116,872.84
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	13,017.71	3,238.30	75,381.63
5780 -- Insurance Proceeds & Recovery	0.00	135,263.14	0.00
5894 -- Other-Payment for Damages	0.00	94,797.21	0.00
5895 -- Other-Donations	5,000.00	90,896.26	0.00
5909 -- Other Miscellaneous Revenue	1,295.54	24,585.79	5,518.86
Miscellaneous Revenue	19,313.25	348,780.70	80,900.49
Revenues	14,171,744.40	14,812,953.93	14,361,801.29
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	7,833,303.89	5,991,726.07	6,715,138.54
6300 -- Overtime	7,851.57	1,227,222.43	1,570,451.20
6301 -- Overtime - Reimbursable	620,220.48	747,042.00	1,332,044.90
6310 -- Overtime - Constant Staffing	206,817.62	0.00	0.00
6400 -- Retirement Contribution	1,976,390.06	1,049,924.02	1,835,243.61
6450 -- Supp Retirement Contribution	0.00	0.00	1,750,000.00
6475 -- Retiree Medical OPEB	0.00	0.00	250,000.00
6550 -- FICA/Medicare	126,712.21	123,204.39	139,568.06
6600 -- Health Insurance Contrib	1,512,976.28	1,614,993.55	1,764,919.17
6700 -- Unemployment Ins Contribution	5,809.04	5,385.68	5,660.88
6900 -- Workers Compensation	698,333.90	545,943.92	485,536.51

# Financial Trend

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual	2/28/2025 Year-To-Date Actual
Salaries and Employee Benefits	12,988,415.05	11,305,442.06	15,848,562.87
Services and Supplies			
7030 -- Clothing and Personal	20,660.83	32,817.73	6,284.35
7050 -- Communications	71,439.24	90,630.36	82,528.60
7060 -- Food	774.55	7,979.76	2,155.82
7070 -- Household Supplies	20,124.64	22,451.11	24,765.57
7090 -- Insurance	97,377.00	108,929.00	150,895.00
7120 -- Equipment Maintenance	33,370.71	71,597.71	25,012.24
7121 -- Operating Supplies	0.00	0.00	3,728.72
7200 -- Structure & Ground Maintenance	40,119.97	208,724.29	35,928.79
7205 -- Fire Defense Zone	204,647.61	184,657.62	241,384.67
7322 -- Consulting & Mgmt Fees	840.00	0.00	0.00
7324 -- Audit and Accounting Fees	4,723.25	19,765.24	35,418.00
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	7,911.73	58,917.82	3,182.92
7363 -- Equipment Maintenance	80,125.70	82,415.85	73,061.50
7400 -- Medical, Dental and Lab	25,102.39	77,247.66	40,834.11
7430 -- Memberships	11,171.00	13,000.00	12,053.00
7450 -- Office Expense	8,227.87	17,195.25	5,979.55
7456 -- IT Hardware Purchase < \$5K	3,958.72	8,329.22	19,178.39
7460 -- Professional & Special Service	196,280.66	303,629.32	210,996.69
7507 -- ADP Payroll Fees	6,793.81	7,156.14	7,584.77
7510 -- Contractual Services	108,398.69	133,059.73	101,849.08
7530 -- Publications & Legal Notices	5,721.69	1,130.00	1,774.82
7540 -- Rents/Leases-Equipment	3,494.28	3,348.13	2,967.60
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	7,425.00	7,603.47	9,686.70

# Financial Trend

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual	2/28/2025 Year-To-Date Actual
7630 -- Small Tools & Instruments	8,078.62	1,732.38	11,027.71
7650 -- Special Departmental Expense	37,315.47	22,273.83	60,273.72
7671 -- Special Projects	10,321.45	9,457.82	7,974.21
7730 -- Transportation and Travel	40,179.15	35,015.90	42,767.80
7731 -- Gasoline-Oil-Fuel	53,773.50	44,369.89	42,142.64
7732 -- Training	27,763.60	37,403.16	28,173.54
7760 -- Utilities	51,658.52	52,493.36	53,844.10
Services and Supplies	1,187,779.65	1,663,331.75	1,343,454.61
Other Charges			
7830 -- Interest Expense	124,355.52	104,518.00	84,333.34
Other Charges	124,355.52	104,518.00	84,333.34
Capital Assets			
8200 -- Structures&Struct Improvements	4,650.00	12,180.00	6,147.10
8300 -- Equipment	33,910.85	432,576.74	55,980.23
Capital Assets	38,560.85	444,756.74	62,127.33
Expenditures	14,339,111.07	13,518,048.55	17,338,478.15
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	1,133,571.96	1,153,409.47	1,173,594.14
Other Financing Uses	1,133,571.96	1,153,409.47	1,173,594.14
Other Financing Sources & Uses	-1,133,571.96	-1,153,409.47	-1,173,594.14
Changes to Fund Balances			
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00

# Financial Trend

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2023 Year-To-Date Actual	2/29/2024 Year-To-Date Actual	2/28/2025 Year-To-Date Actual
Decrease to Residual Fund Balance	0.00	0.00	0.00
Increase to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-1,300,938.63	141,495.91	-4,150,271.00
Net Financial Impact	-1,300,938.63	141,495.91	-4,150,271.00

# Expenditure Trend

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2024 Month-To-Date Actual	10/31/2024 Month-To-Date Actual	11/30/2024 Month-To-Date Actual	12/31/2024 Month-To-Date Actual	1/31/2025 Month-To-Date Actual	2/28/2025 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	685,917.04	830,038.30	995,799.76	894,178.20	957,238.74	457,598.07
6300 -- Overtime	296,928.87	320,766.52	448,240.43	-1,294,016.75	512,940.83	91,137.44
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	1,332,044.90	0.00	0.00
6400 -- Retirement Contribution	171,792.37	88,330.44	161,939.62	406,444.54	84,656.78	87,258.21
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	1,750,000.00	0.00	0.00
6475 -- Retiree Medical OPEB	0.00	0.00	0.00	250,000.00	0.00	0.00
6550 -- FICA/Medicare	19,869.34	16,882.87	16,381.86	16,312.70	21,894.53	7,580.70
6600 -- Health Insurance Contrib	216,548.85	216,375.96	197,947.09	243,374.55	228,174.97	227,852.60
6700 -- Unemployment Ins Contribution	23.52	20.16	128.80	30.24	5,409.68	4.80
6900 -- Workers Compensation	0.00	0.00	0.00	0.00	-10,998.01	0.00
<b>Total Salaries and Employee Benefits</b>	<b>1,391,079.99</b>	<b>1,472,414.25</b>	<b>1,820,437.56</b>	<b>3,598,368.38</b>	<b>1,799,317.52</b>	<b>871,431.82</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	400.75	204.90	299.98	1,792.85	461.18	2,630.97
7050 -- Communications	6,078.25	9,474.52	12,400.50	11,019.95	10,255.09	16,037.64
7060 -- Food	215.22	0.00	0.00	1,360.82	-215.22	466.63
7070 -- Household Supplies	1,947.29	5,303.38	3,133.19	2,716.63	2,690.32	3,476.94
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	0.00	10,476.12	4,923.88	1,153.66	1,192.55	1,182.95
7121 -- Operating Supplies	0.00	0.00	0.00	0.00	0.00	3,728.72
7200 -- Structure & Ground Maintenance	2,292.76	4,126.05	7,504.00	3,581.29	6,910.00	1,147.00
7205 -- Fire Defense Zone	2,408.45	41,010.00	56,396.26	67,382.69	2,385.20	12,344.75
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	16,776.00	0.00	0.00	3,140.00	15,502.00	0.00
7325 -- Other Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	2,929.20	0.00	0.00	0.00	0.00	0.00
7363 -- Equipment Maintenance	3,190.74	830.00	26,484.96	3,094.75	9,804.45	16,837.72

# Expenditure Trend

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2024 Month-To-Date Actual	10/31/2024 Month-To-Date Actual	11/30/2024 Month-To-Date Actual	12/31/2024 Month-To-Date Actual	1/31/2025 Month-To-Date Actual	2/28/2025 Month-To-Date Actual
7400 -- Medical, Dental and Lab	4,518.78	1,375.05	21,724.18	3,531.51	1,324.36	4,041.91
7430 -- Memberships	1,258.00	0.00	10,095.00	300.00	0.00	0.00
7450 -- Office Expense	1,574.76	126.48	273.71	1,690.32	5.46	1,681.42
7456 -- IT Hardware Purchase < \$5K	0.00	8,375.55	0.00	4,644.56	0.00	2,615.75
7460 -- Professional & Special Service	41,000.50	22,877.50	24,877.50	40,267.88	21,461.81	18,850.50
7507 -- ADP Payroll Fees	1,043.75	896.95	880.95	1,046.95	919.37	888.61
7510 -- Contractual Services	31,843.62	14,725.00	5,962.07	8,710.72	10,785.40	616.76
7530 -- Publications & Legal Notices	294.00	0.00	257.00	598.82	285.00	0.00
7540 -- Rents/Leases-Equipment	179.44	224.78	0.00	1,107.36	179.44	179.44
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	2,584.56	0.00	0.00	4,517.58	0.00
7630 -- Small Tools & Instruments	0.00	0.00	0.00	2,014.73	8,173.93	645.43
7650 -- Special Departmental Expense	0.00	17,501.00	2,041.44	29,823.75	8,925.68	271.02
7671 -- Special Projects	387.90	0.00	929.38	1,935.18	1,513.01	0.00
7730 -- Transportation and Travel	14,428.35	189.00	4,780.28	18,387.10	1,359.91	2,976.55
7731 -- Gasoline-Oil-Fuel	7,181.72	793.39	10,569.65	10,379.99	3,601.22	6,508.67
7732 -- Training	7,647.64	1,171.00	9,714.07	2,527.91	1,268.50	1,474.96
7760 -- Utilities	1,214.27	9,387.04	18,181.91	4,198.38	4,348.29	5,694.84
Total Services and Supplies	148,811.39	151,652.27	221,429.91	226,407.80	117,654.53	104,299.18
Other Charges						
7830 -- Interest Expense	0.00	0.00	0.00	0.00	42,166.67	0.00
Total Other Charges	0.00	0.00	0.00	0.00	42,166.67	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	0.00	0.00	0.00	0.00	4,540.60	1,606.50
8300 -- Equipment	1,392.50	15,345.90	3,721.50	15,276.26	16,490.10	2,753.97
Total Capital Assets	1,392.50	15,345.90	3,721.50	15,276.26	21,030.70	4,360.47

# Expenditure Trend

As of: 2/28/2025  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2024 Month-To-Date Actual	10/31/2024 Month-To-Date Actual	11/30/2024 Month-To-Date Actual	12/31/2024 Month-To-Date Actual	1/31/2025 Month-To-Date Actual	2/28/2025 Month-To-Date Actual
Total Expenditures	1,541,283.88	1,639,412.42	2,045,588.97	3,840,052.44	1,980,169.42	980,091.47
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	1,173,594.14	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	1,173,594.14	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	1,173,594.14	0.00
Total Montecito Fire Protection Dist	1,541,283.88	1,639,412.42	2,045,588.97	3,840,052.44	3,153,763.56	980,091.47
Total Report	1,541,283.88	1,639,412.42	2,045,588.97	3,840,052.44	3,153,763.56	980,091.47

**Montecito Fire Department**  
**Mutual Aid Billing Detail FY 2024-25**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Billing	Date Received	Amount Received
Bridge, CA-ANF-243334	09/16-09/27/24	F-20242195-MTO	02/20/25	USFS	31,947.74		
Coffee Pot, CA-KNP-000088	08/30-09/16/24	I-20240120-MTO	12/26/24	USFS	198,101.62		
Coffee Pot, CA-KNP-000088 (MJ)	08/30-09/12/24	I-20240163-MTO	12/26/24	USFS	64,571.87	02/07/25	<b>64,571.87</b>
Coffee Pot, CA-KNP-000088 (T6)	08/24-09/14/24	I-20240202-MTO	11/12/24	USFS	438,148.84		
Eaton, CA-LAC-009087				CalOES			
Franklin, CA-LAC-434928	12/10-12/16/24	U-20241645-MTO	03/04/25	CalOES	127,543.32		
Grapefruit Complex, AK-UYD,000900	07/01-07/08/24	I-20240014-MTO	12/18/24	USFS	37,703.91		
Hill, CA-SBC-007371				CalOES			
Lake, CA-LPF-001542				USFS			
Lake, CA-LPF-001542				USFS			
Mill, CA-PNF-000832	07/23-07/26/24	F-20240486-MTO	02/24/25	USFS	41,925.85		
Mountain, CA-VNC-094825	11/06-11/13/24			CalOES	243,996.98		
OSC BDF Support 2024, CA-BDF-000004	07/07-07/09/24	F-20240461-MTO	09/13/24	USFS	24,830.46	01/28/25	<b>24,830.46</b>
Palisades, CA-LFD-000738				CalOES			
Park, CA-BTU-013761	07/26-08/14/24	U-20241461-MTO		CalOES	304,008.02		
Pioneer, WA-SES-000173	07/30-08/18/24	F-20241065-MTO	10/10/24	USFS	184,944.27		
Pioneer, WA-SES-000173 (SC)	07/30-08/18/24	F-20241487-MTO	01/03/25	USFS	94,798.70		
Pioneer, WA-SES-000173 (SD)	07/30-08/18/24	F-20241693-MTO	12/26/24	USFS	54,239.23		
Shelly, CA-KNF-005159	07/04-07/20/24	F-20240611-MTO	09/16/24	USFS	47,688.27	01/23/25	<b>47,688.27</b>
Tiger Creek, OR-UMF-000830 (SD)	10/07-10/19/24	F-20242041-MTO	01/16/25	USFS	54,239.23		
Tiger Creek, OR-UMF-000830	10/02-10/16/24	F-20241918-MTO	02/13/25	USFS	196,217.09		
Thompson, CA-BTU-012090	07/02-07/07/24	U-20240432-MTO	08/16/24	CalOES	67,687.67	01/06/25	<b>67,687.67</b>
Vista, CA-BDF-009908	07/09-07/22/24	F-20240044-MTO	08/20/24	USFS	245,259.43	11/18/24	<b>245,259.43</b>
Willamette Complex, OR-WIF-240264	08/05-08/23/24	F-20241144-MTO	10/16/24	USFS	53,484.83	12/04/24	<b>53,484.83</b>
2024 ONC Support, CA-ONCC-000002	07/27-08/01/24	F-20240416-MTO	12/18/24	USFS	23,947.03		

**\$ 2,535,284.35**

**\$ 503,522.53**



# Agenda

## Item #3



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

**OPEB Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
February 2024	13,554,939.75	-	102,257.78	5,014.57	13,652,182.96	0.72%	9.03%
March 2024	13,652,182.96	-	233,921.73	5,036.05	13,881,068.64	1.68%	9.16%
April 2024	13,881,068.64	-	(376,667.21)	5,087.78	13,499,313.65	-2.75%	5.59%
May 2024	13,499,313.65	-	342,013.54	5,002.35	13,836,324.84	2.50%	8.89%
June 2024	13,836,324.84	-	163,373.14	5,089.30	13,994,608.68	1.14%	8.26%
July 2024	13,994,608.68	-	314,584.56	5,123.61	14,304,069.63	2.21%	9.42%
August 2024	14,304,069.63	-	231,104.07	5,197.00	14,529,976.70	1.58%	12.80%
September 2024	14,529,976.70	-	201,999.99	5,251.96	14,726,724.73	1.35%	17.79%
October 2024	14,726,724.73	-	(307,334.38)	5,304.04	14,414,086.31	-2.12%	16.41%
November 2024	14,414,086.31	-	319,959.20	5,240.60	14,728,804.91	2.18%	12.81%
December 2024	14,728,804.91	250,000.00	(307,718.18)	5,316.74	14,665,769.99	-2.13%	6.30%
January 2025	14,665,769.99	-	194,684.62	5,156.78	14,855,297.83	1.29%	7.69%
<b>Total</b>		<b>250,000.00</b>	<b>1,112,178.86</b>	<b>61,820.78</b>			

Total Contributions to the Plan = \$ 8,626,000

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

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

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

Funded status = **79.4%**

**Pension Account**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
February 2024	6,453,293.81	-	48,673.46	2,387.37	6,499,579.90	0.72%	9.02%
March 2024	6,499,579.90	-	111,362.52	2,397.59	6,608,544.83	1.68%	9.16%
April 2024	6,608,544.83	-	(179,319.72)	2,422.22	6,426,802.89	-2.75%	5.58%
May 2024	6,426,802.89	-	162,826.27	2,381.53	6,587,247.63	2.50%	8.89%
June 2024	6,587,247.63	-	77,777.04	2,422.98	6,662,601.69	1.14%	8.25%
July 2024	6,662,601.69	-	149,781.18	2,439.40	6,809,943.47	2.21%	9.42%
August 2024	6,809,943.47	-	110,036.81	2,474.32	6,917,505.96	1.58%	12.79%
September 2024	6,917,505.96	-	96,146.26	2,500.50	7,011,151.72	1.35%	17.78%
October 2024	7,011,151.72	-	(146,342.42)	2,525.22	6,862,284.08	-2.12%	16.40%
November 2024	6,862,284.08	-	152,314.73	2,494.90	7,012,103.91	2.18%	12.81%
December 2024	7,012,103.91	1,750,000.00	(152,665.41)	2,531.15	8,606,907.35	-2.21%	6.20%
January 2025	8,606,907.35	-	114,756.91	3,040.88	8,718,623.38	1.30%	7.93%
<b>Total</b>		<b>1,750,000.00</b>	<b>545,347.63</b>	<b>30,018.06</b>			

Total Contributions to the Plan = \$ 7,350,000

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

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

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

\*Funded status = **82.4%**

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

MONTECITO FIRE PROTECTION DISTRICT  
PARS Post-Employment Benefits Trust

Account Report for the Period  
12/1/2024 to 12/31/2024

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

**Account Summary**

Source	Balance as of 12/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 12/31/2024
OPEB	\$14,728,804.91	\$250,000.00	-\$307,718.18	\$5,316.74	\$0.00	\$0.00	\$14,665,769.99
PENSION	\$7,012,103.91	\$1,750,000.00	-\$152,665.41	\$2,531.15	\$0.00	\$0.00	\$8,606,907.35
<b>Totals</b>	<b>\$21,740,908.82</b>	<b>\$2,000,000.00</b>	<b>-\$460,383.59</b>	<b>\$7,847.89</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,272,677.34</b>

**Investment Selection**

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

**Investment Objective**

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

**Investment Return**

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	-2.08%	-2.00%	6.77%	0.83%	3.72%	5.18%	1/19/2010
PENSION	-1.98%	-1.90%	6.88%	0.87%	3.74%	-	6/29/2017

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

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

MONTECITO FIRE PROTECTION DISTRICT  
PARS Post-Employment Benefits Trust

Account Report for the Period  
1/1/2025 to 1/31/2025

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

**Account Summary**

Source	Balance as of 1/1/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 1/31/2025
OPEB	\$14,665,769.99	\$0.00	\$194,684.62	\$5,156.78	\$0.00	\$0.00	\$14,855,297.83
PENSION	\$8,606,907.35	\$0.00	\$114,756.91	\$3,040.88	\$0.00	\$0.00	\$8,718,623.38
<b>Totals</b>	<b>\$23,272,677.34</b>	<b>\$0.00</b>	<b>\$309,441.53</b>	<b>\$8,197.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,573,921.21</b>

**Investment Selection**

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

**Investment Objective**

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

**Investment Return**

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	1.33%	1.43%	8.20%	2.16%	3.80%	5.36%	1/19/2010
PENSION	1.33%	1.53%	8.31%	2.19%	3.81%	-	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