

# MONTECITO FIRE PROTECTION DISTRICT

## Finance Committee Meeting Agenda

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

May 21, 2025 at 10:00 a.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. Receive budget development presentation and review the recommended Preliminary Budget for FY 2025-26.
  - a. Provide amendments, if any, to be addressed at the Board meeting.
3. Review and make recommendation for approval of March and April 2025 financial statements.
4. Review PARS Post-Employment Benefits Trust statements for February and March 2025.
5. Fire Chief's report.
6. 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 May 16, 2025.



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David Neels, Fire Chief





# Agenda

## Item #2





**STAFF REPORT**

**To:** Montecito Fire Protection District Board of Directors  
**From:** David Neels, Fire Chief   
**Prepared by:** Araceli Nahas, Finance and Administration Manager   
**Date:** May 21, 2025  
**Topic:** Review of Draft Preliminary Budget for Fiscal Year 2025-26

**Summary**

This report provides an overview of the recommended Preliminary Budgets for the District’s three funds: General Fund, Capital Reserves, and Land & Building.

**Budget Summary**

The Preliminary Budget is presented for approval by June 30. The revenue and expenditures presented are based on a combination of estimates and known figures. The following table is an overview of the proposed budgets for each fund, a consolidated total, and estimated fund balances on June 30, 2026.

	<b>GENERAL FUND</b>	<b>CAPITAL RESERVES</b>	<b>LAND &amp; BUILDING</b>	<b>TOTAL</b>
Property taxes	25,873,000	-0-	-0-	<b>25,873,000</b>
Other revenue	<u>2,635,000</u>	<u>490,000</u>	<u>150,000</u>	<u><b>3,275,000</b></u>
<b>Total Revenue</b>	<b>28,508,000</b>	<b>490,000</b>	<b>150,000</b>	<b>29,148,000</b>
Salaries and benefits	22,040,000	-0-	-0-	22,040,000
Services and supplies	3,180,000	-0-	500,000	3,651,000
Other charges	64,000	-0-	-0-	64,000
Capital assets	477,000	556,000	-0-	1,033,000
Transfers/LT debt payments	<u>1,595,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,595,000</u>
<b>Total Expenses</b>	<u><b>27,356,000</b></u>	<u><b>556,000</b></u>	<u><b>500,000</b></u>	<u><b>28,412,000</b></u>
<b>Funds Used to Incr Reserves<sup>1</sup></b>	<u><b>(470,000)</b></u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b>Net financial impact<sup>2</sup></b>	<b>682,000</b>	<b>(66,000)</b>	<b>(350,000)</b>	<b>295,000</b>
<b>Fund balance at start of FY 26</b>	<b>11,654,000</b>	<b>3,498,000</b>	<b>5,200,000</b>	<b>20,352,000</b>
<b>Fund balance at end of FY 26</b>	<b>12,806,000</b>	<b>3,432,000</b>	<b>4,850,000</b>	<b>21,088,000</b>

<sup>1</sup> Carryover funds allocated to the reserve accounts in alignment with the District’s Financial Policies.

<sup>2</sup> Represents the difference between projected revenues and expenditures. Surplus funds can be re-allocated during the final budget development, or can be carried over for future budgetary needs. The use of all funds is subject to Board approval.

## Discussion

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The proposed Preliminary Budget for fiscal year 2025-26 is presented along-side the adopted budget for the current fiscal year (2024-25) for comparison purposes. Details are provided below for notable line items.

### General Fund Revenues

- **Property Tax Revenues – Lines 3010-3054 – Increase \$968,000, or 4%**
  - Increase is based on current County revenue projections. A final assessed value for the District is obtained in August from the Auditor-Controller’s Office, and revenue is updated accordingly in the Final Budget.
- **State and Federal Emergency Assistance – Lines 3750 & 4476**
  - Total expected revenue from state and federal mutual aid assignments is budgeted at \$2,000,000: \$1,000,000 from state and \$1,000,000 from federal agencies. (This revenue is offset by line 6301 – Overtime Reimbursable.)
- **Reimbursement for District Services – Line 5105 – Decrease \$52,000, or 29%**
  - Decrease in revenue is a result of the District no longer providing dispatch services to the Carpinteria-Summerland Fire Protection District since May 14, 2025.
- **Safety Member Reimbursement – Line 5768 – Decrease \$55,000, or 65%**
  - Updated to reflect estimated workers’ compensation benefit payments for the year.

### General Fund Expenditures – Salaries & Employee Benefits

- **Regular Salaries – Line 6100 – Decrease \$293,000, or 3%**
  - Full-time employee count decreased by four (Dispatchers and retirements).
  - Includes base pay and incentive pay increases effective January 1, 2025.
  - Includes scheduled longevity pay increases for eligible employees.
- **Overtime – Fire Reimbursable – Line 6301 – Decrease \$450,000, or 23%**
  - The reduction aligns the budget with projected mutual aid activity levels for FY 2025–26 as reflected in revenue line items 3750 and 4476.
- **Retirement Contributions – Line 6400 – Increase \$712,000, or 26%**
  - The increase is primarily due to a \$734,000 rise in the District’s Unfunded Accrued Liability (UAL) payment for FY 2025–26, as established in the annual CalPERS actuarial valuation report. This increase is partially offset by a reduction in the District’s normal cost contributions, resulting from a decrease in the number of full-time employees.
- **Supplemental Retirement Contributions – Line 6450 – Decrease \$1,400,000, or 65%**
  - The budgeted amount is the recommended discretionary contribution to the PARS Trust account for prefunding pension liabilities. This is not a mandatory payment, but a strategic funding decision based on available resources and financial priorities.
- **Workers Compensation Insurance – Line 6900 – Increase \$255,000, or 46%**
  - The increase is based on premium estimates provided by the District’s insurance carrier, SDRMA. This reflects anticipated pool-wide rate increases of up to 24%, along with an increase in the District’s Experience Modification Rate (EMOD), which is expected to rise to 112% for the upcoming fiscal year.

### General Fund Expenditures – Services and Supplies

Line items include an “operational” budget, which is the amount required to operate at the current level of service. Additional descriptions include one-time expenses presented for Board approval.

- **Clothing and PPE – Line 7030 – Increase \$56,000, or 62%**
  - The budget increase is requested for the purchase of turnout protective equipment set to expire in FY 2026 per NFPA standards. This marks the first year of a planned three-year replacement schedule.
- **Structure and Ground Maintenance – Line 7200 – Increase \$8,500, or 8%**
  - Includes one-time budget requests totaling roughly \$50,000 to support planned maintenance and interior modifications to improve Station 91 layout and functionality.
- **Fire Defense Zone – Line 7205 – Increase \$184,000, or 37%**
  - The increase includes funding for the District’s Neighborhood Chipping Program in FY 2026, as grant funding from the Santa Barbara County Fire Safe Council has not yet been secured. Additionally, the budget includes a proposed increase to the Home Hardening Assistance Program, raising its funding to \$100,000—an increase of \$40,000 compared to FY 2025—to expand support for wildfire risk reduction efforts in the community.
- **Other Professional Services (RFCC) – Line 7325 – Increase \$110,000**
  - Establish a budget for a full year of service fees for the Santa Barbara County Regional Fire Communications Center (RFCC).

**General Fund Expenditures – Capital Assets**

- **Structures and Improvements – Line 8200**
  - No funding is allocated for this line in FY 2026, as there are currently no planned construction projects scheduled for the fiscal year.
- **Equipment – Line 8300 – Decrease \$629,000, or 57%**
  - This line item is used to account for capital projects and fixed assets over \$5,000, which are capitalized and depreciated over their estimated useful life.
  - The FY 2026 budget includes funding for carryover projects not completed in the prior year, including generator installations and the implementation of a station alerting system for dispatched calls at both stations.

**Fund 3652 - Capital Outlay Reserves** – This fund maintains reserves for vehicle and apparatus replacements based on a service schedule. Proposed capital purchases for FY 2026 include Squad 91, which was ordered in July 2024, and a replacement command vehicle with full upfit for Battalion 94. All vehicles are purchased under government pricing contracts, sole source provider or through a competitive bid process.

**Fund 3653 - Land & Building** – This fund maintains reserves for pre-acquisition costs for a joint fire station.

**Conclusion**

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The Preliminary Budget is presented to the Finance Committee for review and discussion. Any recommended adjustments resulting from this review can be incorporated and presented to the Board of Directors prior to budget adoption in June.

**Attachments**

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1. Proposed Preliminary Budget for Fiscal Year 2025-26

**Strategic Plan Reference**

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Strategic Plan Goal #8, Ensure Financial Accountability & Transparency



**Montecito Fire Protection District  
Draft Budget for Fiscal Year 2025-26**

**FUND 3650 - GENERAL FUND**

	Preliminary Budget	Approved Budget FY 2025	Difference
<b>REVENUES</b>			
<b>Property Taxes</b>			
3010 Property Tax - Secured (+4%)	\$ 24,071,000	\$ 23,145,000	\$ 926,000
3011 Property Tax - Unitary	226,000	226,000	-
3015 Property Tax - Escapes Secured	50,000	50,000	-
3020 Property Tax - Unsecured (+4%)	885,000	851,000	34,000
3023 Property Tax - PY Corrections/Escapes	22,000	14,000	8,000
3050 Property Tax - Prior Unsecured	28,000	28,000	-
3054 Supplemental Property Tax - Current	591,000	591,000	-
<b>Total Taxes Revenue</b>	<b>25,873,000</b>	<b>24,905,000</b>	<b>968,000</b>
<b>Use of Money and Property</b>			
3380 Interest Income	319,000	319,000	-
3409 Rental Property Income	69,000	69,000	-
<b>Total Use of Money and Property</b>	<b>388,000</b>	<b>388,000</b>	<b>-</b>
<b>Intergovernmental Revenue - State</b>			
3750 State-Emergency Assistance (Fire Asgmts)	1,000,000	1,000,000	-
4220 Homeowners Property Tax Relief	77,000	77,000	-
<b>Total Intergovernmental Revenue - State</b>	<b>1,077,000</b>	<b>1,077,000</b>	<b>-</b>
<b>Intergovernmental Revenue - Federal</b>			
4476 Federal Emergency Assistance (Fire Asgmts)	1,000,000	1,600,000	(600,000)
<b>Total Intergovernmental Revenue - Federal</b>	<b>1,000,000</b>	<b>1,600,000</b>	<b>(600,000)</b>
<b>Charges for Services</b>			
5105 Reimbursement for District Services	127,000	179,000	(52,000)
<b>Total Charges for Services</b>	<b>127,000</b>	<b>179,000</b>	<b>(52,000)</b>
<b>Miscellaneous Revenue</b>			
5768 Safety Member Reimbursement	30,000	85,000	(55,000)
5909 Other - Miscellaneous Revenue	13,000	13,000	-
<b>Total Miscellaneous Revenue</b>	<b>43,000</b>	<b>98,000</b>	<b>(55,000)</b>
<b>TOTAL REVENUES</b>	<b>28,508,000</b>	<b>28,247,000</b>	<b>261,000</b>



**Montecito Fire Protection District  
Draft Budget for Fiscal Year 2025-26**

**FUND 3650 - GENERAL FUND**

		Preliminary Budget	Approved Budget FY 2025	Difference
<b>EXPENDITURES</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100	Regular Salaries	\$ 10,630,000	\$ 10,923,000	\$ (293,000)
6300	Overtime	1,900,000	1,900,000	-
6301	Overtime - Fire Reimbursable	1,500,000	1,950,000	(450,000)
6400	Retirement Contributions	3,465,000	2,753,000	712,000
6450	Supp Retirement Contribution (UAL)	750,000	2,150,000	(1,400,000)
6475	Retiree Medical OPEB	-	350,000	(350,000)
6550	FICA/Medicare	208,000	208,000	-
6600	Insurance Contributions	2,776,000	2,708,000	68,000
	Health Insurance	2,550,000	2,482,000	
	Dental, Vision, Life Insurance	226,000	226,000	
6700	Unemployment Insurance	6,000	6,000	-
6900	Workers Compensation Insurance	805,000	550,000	255,000
	<b>Total Salaries &amp; Employee Benefits</b>	<b>22,040,000</b>	<b>23,498,000</b>	<b>(1,458,000)</b>
<b>Services &amp; Supplies</b>				
7030	Clothing and PPE	146,000	90,000	56,000
	Operational	62,000	62,000	
	BDU tactical pants (ongoing)	24,000	-	
	Turnouts replacement (Year 1 of 3)	60,000	-	
	Structure helmets/boots, other	-	28,000	
7050	Communications	144,000	115,000	29,000
	Operational	115,000	115,000	
	CradlePoint modems/install	29,000	-	
7060	Food	4,500	4,500	-
7070	Household Supplies	50,000	44,000	6,000
7090	Insurance: Liability/Auto/Prop.	166,000	151,000	15,000
7120	Equipment Maintenance (Operations)	58,000	105,000	(47,000)
	Operational	58,000	50,000	
	AM Radio	-	10,000	
	Fuel tank management system	-	25,000	
	Winter storm preparedness supplies	-	20,000	
7200	Structure and Grounds Maintenance	112,500	104,000	8,500
	Operational	61,000	55,000	
	Basement HVAC system replacement	17,500	-	
	Cabinet and shelving build in WFS Office	11,500	-	
	Wood flooring for firefighter training room	8,500	-	
	Rubber flooring for fitness gym	7,000	-	
	Turnouts lockers steel/materials	7,000	-	
	Rental property maintenance	-	49,000	
7205	Fire Defense Zone (Hazard Mitigation)	679,000	495,000	184,000
	Operational	410,000	410,000	
	Home Hardening Assistance Program	100,000	60,000	
	Neighborhood Chipping Program	169,000	-	
	Fire roads management	-	25,000	
7322	Consulting and Management Fees	2,500	2,500	-
7325	Other Professional Services (RFCC)	200,000	90,000	110,000
7324	Audit and Accounting Fees	45,000	45,000	-



**Montecito Fire Protection District  
Draft Budget for Fiscal Year 2025-26**

**FUND 3650 - GENERAL FUND**

		Preliminary Budget	Approved Budget FY 2025	Difference
7348	Instruments & Equipment	43,000	31,000	12,000
	Hose equipment and maintenance	6,000	6,000	
	Rope rescue equipment and maint	5,000	5,000	
	USAR equipment maintenance	10,000	10,000	
	HazMat team equipment	10,000	10,000	
	Wildland mobile water pumps	12,000	-	
7363	Equipment Maintenance (Vehicles)	140,000	155,500	(15,500)
	Operational	140,000	140,000	
	Prev vehicles: pressure shell and lift kits	-	15,500	
7400	Medical & First Aid Supplies	47,000	47,000	-
	Operational	47,000	47,000	
7430	Memberships	16,000	16,000	-
7450	Office Expense	28,000	20,000	8,000
	Operational	20,000	20,000	
	Battalion Chief office furniture	8,000	-	
7456	IT Hardware < \$5,000	38,000	32,000	6,000
	Operational	10,000	10,000	
	Desktop computer replacements	28,000	-	
	iPad replacements/mounts for apparatus	-	18,000	
	Prevention workstation monitors	-	4,000	
7460	Professional and Special Services	457,000	498,500	(41,500)
	Operational	457,000	498,500	
7507	Payroll Fees	15,000	15,000	-
7510	Contractual Services	150,000	171,500	(21,500)
7530	Publications & Legal Notices	6,000	6,000	-
7540	Rents & Leases - Equipment	5,500	5,500	-
7546	Administrative Tax Expense	195,000	210,000	(15,000)
7580	Rents & Leases - Structure (Gibraltar)	12,500	12,500	-
7630	Small Tools & Instruments	25,500	19,000	6,500
	Operational	11,000	11,000	
	Gym equipment	14,500	8,000	
7650	Special District Expense	45,000	55,000	(10,000)
	Operational (permits, fees, LAFCO, other)	45,000	45,000	
	Board election fees	-	10,000	
7671	Special Projects	20,000	17,500	2,500
	Department mailings	12,000	10,000	
	Public Education materials	8,000	7,500	
7730	Transportation and Travel	65,000	65,000	-
7731	Gasoline/Oil/Fuel	90,000	90,000	-
7732	Training	99,000	99,000	-
7760	Utilities	75,000	75,000	-
	<b>Total Services &amp; Supplies</b>	<b>3,180,000</b>	<b>2,887,000</b>	<b>293,000</b>
<b>Other Charges</b>				
7830	Interest Expense (POB)	64,000	85,000	(21,000)
	<b>Total Other Charges</b>	<b>64,000</b>	<b>85,000</b>	<b>(21,000)</b>
<b>Capital Assets</b>				
8200	Structures & Improvements	-	575,000	(575,000)
	Prior year: Carport/gate (92)		575,000	



**Montecito Fire Protection District  
Draft Budget for Fiscal Year 2025-26**

<b>FUND 3650 - GENERAL FUND</b>		<b>Preliminary Budget</b>	<b>Approved Budget FY 2025</b>	<b>Difference</b>
8300	Equipment	477,000	1,106,000	(629,000)
	Capital projects at Station 91, 92 and district-wide (subject to public bid)	477,000	1,061,000	
	ALS equipment - cardiac monitor	-	38,000	
	Apparatus equipment - electric blower	-	7,000	
	<b>Total Capital Assets</b>	<b>477,000</b>	<b>1,681,000</b>	<b>(1,204,000)</b>
	<b>TOTAL EXPENDITURES</b>	<b>25,761,000</b>	<b>28,151,000</b>	<b>(2,390,000)</b>
<b>Other Financing Uses</b>				
<b>Financing Uses</b>				
7901	Transfer To Capital Reserves Fund (3652)	400,000	370,000	30,000
7910	Long Term Debt Principal Repayment (POB)	1,195,000	1,174,000	21,000
	<b>TOTAL FINANCING USES</b>	<b>1,595,000</b>	<b>1,544,000</b>	<b>51,000</b>
<b>Changes to Residual Fund</b>				
9601	Residual Funds Used to Increase Reserves	(470,000)	-	(470,000)
	<b>Changes to Residual Fund Balance</b>	<b>(470,000)</b>	<b>-</b>	<b>(470,000)</b>
	<b>Net Financial Impact</b>	<b>\$ 682,000</b>	<b>\$ (1,448,000)</b>	<b>\$ 2,130,000</b>
<b>Fund 3650 Fund Balance Detail</b>				
	*Reserves: Economic Uncertainties (estimate)	\$ 5,860,000	\$ 5,420,000	\$ 440,000
	*Reserves: Catastrophic (estimate)	3,520,000	3,490,000	30,000
	Fund Balance - Unrestricted Residual (at end of FY)	3,426,027	2,744,027	682,000
	<b>Projected Fund Balance at Year End</b>	<b>\$ 12,806,027</b>	<b>\$ 11,654,027</b>	<b>\$ 1,152,000</b>

\*Reserve levels are established by the Board-adopted Financial Policies.



**Montecito Fire Protection District  
Draft Budget for Fiscal Year 2025-26**

<b>FUND 3652 - CAPITAL OUTLAY RESERVES</b>	<b>Preliminary Budget</b>	<b>Approved Budget FY 2025</b>	<b>Difference</b>
<b>REVENUES</b>			
<b>Use of Money and Property</b>			
3380 Interest Income	\$ 90,000	\$ 60,000	\$ 30,000
<b>Total Use of Money and Property</b>	90,000	60,000	30,000
<b>Other Financing Sources</b>			
5910 Transfer from General Fund (3650)	400,000	370,000	30,000
<b>Total Other Financing Sources</b>	400,000	370,000	30,000
<b>TOTAL REVENUES</b>	<b>490,000</b>	<b>430,000</b>	<b>60,000</b>
<b>EXPENDITURES</b>			
<b>Capital Assets</b>			
8300 Equipment			
Squad 91 (carryover from FY25)	\$ 375,000	\$ 375,000	\$ -
Battalion 94 Command Vehicle	181,000	-	181,000
Fire Chief Vehicle	-	96,000	(96,000)
Fire Marshal Vehicle	-	132,000	(132,000)
Type 1 Engine (Engine 92)	-	852,240	(852,240)
<b>Total Capital Assets</b>	<b>556,000</b>	<b>1,455,240</b>	<b>(899,240)</b>
<b>TOTAL EXPENDITURES</b>	<b>556,000</b>	<b>1,455,240</b>	<b>(899,240)</b>
<b>Net Financial Impact</b>	<b>\$ (66,000)</b>	<b>\$ (1,025,240)</b>	<b>\$ 959,240</b>



**Montecito Fire Protection District  
Draft Budget for Fiscal Year 2025-26**

**FUND 3653 - LAND & BUILDING**

	Preliminary Budget	Approved Budget FY 2025	Difference
<b>REVENUES</b>			
<b>Use of Money and Property</b>			
3380 Interest Income	\$ 150,000	75,000	75,000
<b>Total Use of Money and Property</b>	<b>150,000</b>	<b>75,000</b>	<b>75,000</b>
<b>TOTAL REVENUES</b>	<b><u>150,000</u></b>	<b><u>75,000</u></b>	<b><u>75,000</u></b>
<b>EXPENDITURES</b>			
<b>Services and Supplies</b>			
7460 Professional Services	500,000	500,000	-
<b>Total Services and Supplies</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b><u>500,000</u></b>	<b><u>500,000</u></b>	<b><u>-</u></b>
<b>Net Financial Impact</b>	<b><u>\$ (350,000)</u></b>	<b><u>\$ (425,000)</u></b>	<b><u>\$ 75,000</u></b>



# Agenda

## Item #3



**Variance Report**  
**Finance Committee - May 21, 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 roughly 95% of total budgeted revenue by April month-end.
<b>5</b> Financial Status	3750	Revenue from mutual aid assignments is currently low year-to-date. In May, the District received \$428,000 in reimbursement for two assignments. The remaining outstanding payments are still in process and are expected to be collected in the coming months.
<b>6</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 by June 30.
<b>7</b> Financial Status	7325	This budgeted amount was allocated for fees associated with the Regional Fire Communications Center (RFCC). Actual fees will be lower than anticipated due to a delay in the District's transition to the RFCC.
<b>8</b> Financial Status	7546	Property tax collection fee paid to the County of Santa Barbara.
<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 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: 4/30/2025  
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 4/30/2025
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	15,022,223.93	39,976,230.41	36,785,452.81	18,213,001.53
0112 -- Deposits in Transit	20,765.09	0.00	20,765.09	0.00
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	18,341.31	0.00	0.00	18,341.31 1
0230 -- Accounts Receivable	756,901.00	0.00	756,901.00	0.00
0240 -- Interest Receivable	119,503.08	249,599.26	369,102.34	0.00
<b>Total Assets</b>	<b>15,938,234.41</b>	<b>40,225,829.67</b>	<b>37,932,221.24</b>	<b>18,231,842.84</b>
<b>Total Assets &amp; Other Debits</b>	<b>15,938,234.41</b>	<b>40,225,829.67</b>	<b>37,932,221.24</b>	<b>18,231,842.84</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	729,656.90	729,656.90	0.00
1015 -- EFT Payable	0.00	7,543,039.51	7,549,106.71	6,067.20 2
1020 -- Salaries & Benefits Payable	452,082.00	452,082.00	0.00	0.00
1210 -- Accounts Payable	287,993.20	8,267,502.65	8,025,769.90	46,260.45 2
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 3
1400 -- Deposits	1,500.00	0.00	0.00	1,500.00
1730 -- Unidentified Deposits	0.00	2,313,118.80	2,313,118.80	0.00
<b>Total Liabilities</b>	<b>2,836,207.45</b>	<b>19,363,779.86</b>	<b>18,617,652.31</b>	<b>2,090,079.90</b>
<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	69,339,952.12	72,379,688.10	7,576,262.94
<b>Total Equity</b>	<b>13,102,026.96</b>	<b>69,339,952.12</b>	<b>72,379,688.10</b>	<b>16,141,762.94</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>15,938,234.41</b>	<b>88,703,731.98</b>	<b>90,997,340.41</b>	<b>18,231,842.84</b>

# Balance Sheet

As of: 4/30/2025  
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 4/30/2025
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,275,056.11	107,486.51	238,458.82	3,144,083.80
0240 -- Interest Receivable	21,664.09	75,172.42	96,836.51	0.00
0550 -- Deposits with Others	852,240.00	0.00	852,240.00	0.00
Total Assets	4,148,960.20	182,658.93	1,187,535.33	3,144,083.80
Total Assets & Other Debits	4,148,960.20	182,658.93	1,187,535.33	3,144,083.80
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	238,458.82	238,458.82	0.00
1210 -- Accounts Payable	0.00	238,458.82	238,458.82	0.00
1730 -- Unidentified Deposits	0.00	10,650.00	10,650.00	0.00
Total Liabilities	0.00	487,567.64	487,567.64	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	2,545,938.82	2,393,302.42	571,084.35
Total Equity	4,148,960.20	3,398,178.82	2,393,302.42	3,144,083.80
Total Liabilities, Equity & Other Credits	4,148,960.20	3,885,746.46	2,880,870.06	3,144,083.80

# Balance Sheet

As of: 4/30/2025  
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 4/30/2025
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	5,213,857.94	148,364.93	6,389.79	5,355,833.08
0240 -- Interest Receivable	26,616.36	121,748.57	148,364.93	0.00
<b>Total Assets</b>	<b>5,240,474.30</b>	<b>270,113.50</b>	<b>154,754.72</b>	<b>5,355,833.08</b>
<b>Total Assets &amp; Other Debits</b>	<b>5,240,474.30</b>	<b>270,113.50</b>	<b>154,754.72</b>	<b>5,355,833.08</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	6,389.79	6,389.79	0.00
1210 -- Accounts Payable	0.00	6,389.79	6,389.79	0.00
1240 -- Accrued Expenses	1,053.00	1,053.00	0.00	0.00
<b>Total Liabilities</b>	<b>1,053.00</b>	<b>13,832.58</b>	<b>12,779.58</b>	<b>0.00</b>
<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	506,389.79	622,801.57	2,192,304.56
<b>Total Equity</b>	<b>5,239,421.30</b>	<b>506,389.79</b>	<b>622,801.57</b>	<b>5,355,833.08</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>5,240,474.30</b>	<b>520,222.37</b>	<b>635,581.15</b>	<b>5,355,833.08</b>

# Financial Status

As of: 4/30/2025 (83% 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	4/30/2025 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	22,398,777.76	-746,222.24	96.78 %
3011 -- Property Tax-Unitary	226,000.00	129,018.65	-96,981.35	57.09 %
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	807,498.32	-43,501.68	94.89 %
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	23,605,097.91	-1,299,902.09	94.78 % <b>4</b>
<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	234,807.98	-84,192.02	73.61 %
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	234,807.98	-153,192.02	60.52 %
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	1,000,000.00	49,702.23	-950,297.77	4.97 % <b>5</b>
4220 -- Homeowners Property Tax Relief	77,000.00	64,718.88	-12,281.12	84.05 %
Intergovernmental Revenue-State	1,077,000.00	114,421.11	-962,578.89	10.62 %
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	1,600,000.00	1,817,192.94	217,192.94	113.57 %
4610 -- Federal Aid for Disaster	0.00	-507,366.00	-507,366.00	-- <b>6</b>

# Financial Status

As of: 4/30/2025 (83% 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	4/30/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal	1,600,000.00	1,309,826.94	-290,173.06	81.86 %
<b>Charges for Services</b>				
5105 -- Reimb for District Services	179,000.00	144,596.84	-34,403.16	80.78 %
Charges for Services	179,000.00	144,596.84	-34,403.16	80.78 %
<b>Miscellaneous Revenue</b>				
5768 -- Safety Member Reimbursement	85,000.00	88,583.91	3,583.91	104.22 %
5895 -- Other-Donations	0.00	100.00	100.00	--
5909 -- Other Miscellaneous Revenue	13,000.00	8,692.89	-4,307.11	66.87 %
Miscellaneous Revenue	98,000.00	97,376.80	-623.20	99.36 %
Revenues	28,247,000.00	25,508,694.92	-2,738,305.08	90.31 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	10,923,000.00	8,560,242.77	2,362,757.23	78.37 %
6300 -- Overtime	1,900,000.00	1,063,272.16	836,727.84	55.96 %
6301 -- Overtime - Reimbursable	1,950,000.00	2,232,304.34	-282,304.34	114.48 %
6400 -- Retirement Contribution	2,753,000.00	2,277,611.29	475,388.71	82.73 %
6450 -- Supp Retirement Contribution	2,150,000.00	1,750,000.00	400,000.00	81.40 %
6475 -- Retiree Medical OPEB	350,000.00	250,000.00	100,000.00	71.43 %
6550 -- FICA/Medicare	208,000.00	170,450.10	37,549.90	81.95 %
6600 -- Health Insurance Contrib	2,708,000.00	2,216,785.74	491,214.26	81.86 %
6700 -- Unemployment Ins Contribution	6,000.00	5,752.64	247.36	95.88 %
6900 -- Workers Compensation	550,000.00	485,536.51	64,463.49	88.28 %
Salaries and Employee Benefits	23,498,000.00	19,011,955.55	4,486,044.45	80.91 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	90,000.00	7,594.37	82,405.63	8.44 %
7050 -- Communications	115,000.00	100,592.91	14,407.09	87.47 %



# Financial Status

As of: 4/30/2025 (83% 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	4/30/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
7060 -- Food	4,500.00	2,882.08	1,617.92	64.05 %
7070 -- Household Supplies	44,000.00	30,282.54	13,717.46	68.82 %
7090 -- Insurance	151,000.00	150,895.00	105.00	99.93 %
7120 -- Equipment Maintenance	105,000.00	45,245.28	59,754.72	43.09 %
7121 -- Operating Supplies	0.00	0.00	0.00	--
7200 -- Structure & Ground Maintenance	104,000.00	50,607.48	53,392.52	48.66 %
7205 -- Fire Defense Zone	495,000.00	314,002.05	180,997.95	63.43 %
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 %
7348 -- Instruments & Equip. < \$5000	31,000.00	8,972.05	22,027.95	28.94 %
7363 -- Equipment Maintenance	155,500.00	98,587.07	56,912.93	63.40 %
7400 -- Medical, Dental and Lab	47,000.00	46,040.48	959.52	97.96 %
7430 -- Memberships	16,000.00	12,053.00	3,947.00	75.33 %
7450 -- Office Expense	20,000.00	12,086.73	7,913.27	60.43 %
7456 -- IT Hardware Purchase < \$5K	32,000.00	24,155.65	7,844.35	75.49 %
7460 -- Professional & Special Service	498,500.00	277,367.98	221,132.02	55.64 %
7507 -- ADP Payroll Fees	15,000.00	17,347.39	-2,347.39	115.65 %
7510 -- Contractual Services	171,500.00	109,030.72	62,469.28	63.57 %
7530 -- Publications & Legal Notices	6,000.00	1,774.82	4,225.18	29.58 %
7540 -- Rents/Leases-Equipment	5,500.00	4,075.09	1,424.91	74.09 %
7546 -- Administrative Expense	210,000.00	192,891.73	17,108.27	91.85 %
7580 -- Rents/Leases-Structure	12,500.00	7,787.22	4,712.78	62.30 %
7630 -- Small Tools & Instruments	19,000.00	11,145.87	7,854.13	58.66 %
7650 -- Special Departmental Expense	55,000.00	49,539.68	5,460.32	90.07 %
7671 -- Special Projects	17,500.00	11,652.00	5,848.00	66.58 %
7730 -- Transportation and Travel	65,000.00	58,399.39	6,600.61	89.85 %
7731 -- Gasoline-Oil-Fuel	90,000.00	52,544.74	37,455.26	58.38 %

# Financial Status

As of: 4/30/2025 (83% 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	4/30/2025 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
7732 -- Training	99,000.00	44,280.88	54,719.12	44.73 %
7760 -- Utilities	75,000.00	61,927.63	13,072.37	82.57 %
Services and Supplies	2,887,000.00	1,839,179.83	1,047,820.17	63.71 %
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	575,000.00	11,557.10	563,442.90	2.01 %
8300 -- Equipment	1,106,000.00	348,338.98	757,661.02	31.50 %
Capital Assets	1,681,000.00	359,896.08	1,321,103.92	21.41 %
Expenditures	28,151,000.00	21,295,364.80	6,855,635.20	75.65 %
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	-625,000.00	3,039,735.98	3,664,735.98	-486.36 %

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# Financial Status

As of: 4/30/2025 (83% 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	4/30/2025 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	75,172.42	15,172.42	125.29 %
Use of Money and Property	60,000.00	75,172.42	15,172.42	125.29 %
Revenues	60,000.00	75,172.42	15,172.42	125.29 %
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	1,455,240.00	1,090,698.82	364,541.18	74.95 %
Capital Assets	1,455,240.00	1,090,698.82	364,541.18	74.95 %
Expenditures	1,455,240.00	1,090,698.82	364,541.18	74.95 %
<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	-228,000.00	-1,004,876.40	-776,876.40	440.74 %

# Financial Status

As of: 4/30/2025 (83% 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	4/30/2025 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	121,748.57	46,748.57	162.33 %
Use of Money and Property	75,000.00	121,748.57	46,748.57	162.33 %
Revenues	75,000.00	121,748.57	46,748.57	162.33 %
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	500,000.00	3,272.00	496,728.00	0.65 %
Services and Supplies	500,000.00	3,272.00	496,728.00	0.65 %
<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	5,336.79	494,663.21	1.07 %
<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	116,411.78	116,411.78	--
Net Financial Impact	-853,000.00	2,151,271.36	3,004,271.36	-252.20 %

# Revenue Transactions

From 3/1/2025 to 4/30/2025

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 - PT04013	4/15/2025	894	EST2024SEC 1% Collections 1-1-25 to 4-15-25 (3010)	9,665,540.99
JE - 0280258	4/15/2025	894	Sec 1/4% Admin Fee 24/25 per Gov't Code29142(3010)	-58,302.46
Total Property Tax-Current Secured				9,607,238.53
Line Item Account 3011 -- Property Tax-Unitary				
JE - 0280261	4/15/2025	894	Unitary1/4%AdminFee 24/25 perGov't Code29142(3011)	-642.56
Total Property Tax-Unitary				-642.56
Line Item Account 3020 -- Property Tax-Current Unsecd				
JE - 0280260	4/15/2025	894	Unsec1/4% Admin Fee 24/25 per Gov'tCode29142(3020)	-2,202.91
Total Property Tax-Current Unsecd				-2,202.91
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	3/31/2025	894	INTEREST APPORTIONMENT ACCRUAL	92,953.79
AUT - PT04012	4/15/2025	894	G.1 INT on PY Refunds 1% 10-1-24 to 3-31-25 (3380)	-2,660.59
Total Interest Income				90,293.20
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT04016	4/30/2025	894	2024-25 HOE 1% and Bond Appmt- 35% (4220)	26,648.95
Total Homeowners Property Tax Relief				26,648.95
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0188469	3/14/2025	894	Coffee Pot Fire, 8/24-9/14/24	438,148.84
DJE - 0188469	3/14/2025	894	Grapefruit Complex, 7/1-7/8/24	37,703.91
DJE - 0188506	3/17/2025	894	Coffee Pot Fire, 8/30-9/16/24	198,101.61
DJE - 0188506	3/17/2025	894	2024 ONC Support, 7/27-8/1/24	23,947.03
DJE - 0189419	4/1/2025	894	Pioneer Fire, 7/30-8/18/24	94,798.70
DJE - 0189676	4/11/2025	894	Bridge Fire, 9/16-9/27/24	31,947.74
DJE - 0189657	4/16/2025	894	Pioneer Fire, 7/30-8/18/24	184,944.27
DJE - 0189705	4/21/2025	894	Pioneer Fire, 7/30-8/18/24	79,383.84
DJE - 0189783	4/22/2025	894	Tiger Creek Fire, 10/2-10/18/24	196,217.09



# Revenue Transactions

From 3/1/2025 to 4/30/2025

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 - 0189783	4/22/2025	894	Tiger Creek Fire, 10/7-10/19/24	54,239.23
DJE - 0190050	4/23/2025	894	Mill Fire, 7/23-7/26/24	41,925.85
Total Federal Emergency Assistance				1,381,358.11
Line Item Account 5105 -- Reimb for District Services				
JE - 0281382	4/30/2025	894	DISPATCH SERVICES JAN - MAR 2025	27,724.00
Total Reimb for District Services				27,724.00
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0189674	4/11/2025	894	WC disability payment, 2/6-4/1/25	13,202.28
Total Safety Member Reimbursement				13,202.28
Line Item Account 5895 -- Other-Donations				
DJE - 0189674	4/11/2025	894	Community member donation	100.00
Total Other-Donations				100.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0189674	4/11/2025	894	Cal Card rebate, February 2025	812.25
DJE - 0189674	4/11/2025	894	MOBEX Drill reimb for training personnel	2,114.68
DJE - 0189674	4/11/2025	894	Medicare Part D prgm reimb for eligible retirees	247.10
Total Other Miscellaneous Revenue				3,174.03
Total Montecito Fire Protection Dist				11,146,893.63

# Revenue Transactions

From 3/1/2025 to 4/30/2025

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 3380 -- Interest Income				
AUT - INTACCR	3/31/2025	894	INTEREST APPORTIONMENT ACCRUAL	26,125.40
			Total Interest Income	26,125.40
			Total Montecito Fire Cap Outlay Res	26,125.40

# Revenue Transactions

From 3/1/2025 to 4/30/2025

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 3380 -- Interest Income				
AUT - INTACCR	3/31/2025	894	INTEREST APPORTIONMENT ACCRUAL	42,312.81
			Total Interest Income	42,312.81
			Total Montecito Fire Land & Building	42,312.81

# Cost Transactions

From 3/1/2025 to 4/30/2025

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					
03/01/2025	CLM - 0823929	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - employee-paid, March 2025	0.00	395.56
03/01/2025	MIC - 0207288	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 2/15/25	0.00	55,306.91
03/05/2025	EFC - 0041711	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 3/3/25	0.00	1,747.70
03/06/2025	EFC - 0041737	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 3/6/25	0.00	217,966.48
03/06/2025	EFC - 0041737	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 3/6/25	0.00	119,371.07
03/06/2025	MIC - 0207294	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 2/28/25	0.00	56,806.68
03/10/2025	EFC - 0041734	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 3/10/25	0.00	605.00
03/10/2025	EFC - 0041736	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 3/6/25	0.00	23,663.00
03/10/2025	EFC - 0041736	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 3/6/25	0.00	13,850.00
03/11/2025	CLM - 0826225	LOREN BASS	L. Bass Payroll: Re-issue 3/6/25 UKG returned ACH	0.00	750.00
03/11/2025	DJE - 0188467		ACH returned for 3/6/25 payroll - ACH re-issued	0.00	-750.00
03/17/2025	EFC - 0041995	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 3/17/25	0.00	200.00
03/17/2025	EFC - 0041996	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 3/17/25	0.00	382.40
03/20/2025	EFC - 0041843	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 3/10/25	0.00	873.92
03/21/2025	EFC - 0041828	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 3/21/25	0.00	254,268.26
03/21/2025	EFC - 0041828	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 3/21/25	0.00	103,284.80
03/21/2025	EFC - 0041844	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 3/21/25	0.00	23,663.00
03/21/2025	EFC - 0041844	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 3/21/25	0.00	13,850.00
03/21/2025	MIC - 0208347	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 3/15/25	0.00	56,992.65
03/27/2025	EFC - 0041848	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 03/24/25	0.00	6,489.35
04/01/2025	CLM - 0829286	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - employee-paid, April 2025	0.00	593.34
04/01/2025	CLM - 0829918	MONTECITO FIREMENS ASSOC	Employee association dues, 3/21/25	0.00	4,200.00
04/01/2025	CLM - 0829918	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 3/21/25	0.00	1,416.00

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
04/03/2025	EFC - 0041957	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 3/31/25	0.00	3,743.39
04/03/2025	MIC - 0208254	AFLAC	Employee paid insurance, February	0.00	1,100.96
04/03/2025	MIC - 0208254	AFLAC	Employee paid insurance, March	0.00	1,100.96
04/04/2025	EFC - 0042010	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 4/4/25	0.00	232,978.14
04/04/2025	EFC - 0042010	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 4/4/25	0.00	108,263.36
04/04/2025	MIC - 0208359	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 3/31/25	0.00	55,268.36
04/07/2025	CLM - 0829975	WAGE WORKS INC	FSA administrative fee, March 2025	0.00	110.50
04/07/2025	EFC - 0042009	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 4/4/25	0.00	23,663.00
04/07/2025	EFC - 0042009	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 4/4/25	0.00	13,850.00
04/07/2025	EFC - 0042028	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 4/7/25	0.00	3,532.50
04/14/2025	EFC - 0042069	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 04/14/25	0.00	5,714.51
04/21/2025	CLM - 0832391	MONTECITO FIREMENS ASSOC	Employee association dues, 4/21/25	0.00	4,200.00
04/21/2025	CLM - 0832391	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 4/21/25	0.00	1,416.00
04/21/2025	EFC - 0042124	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 4/21/25	0.00	451.20
04/21/2025	EFC - 0042143	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 4/21/25	0.00	224,463.28
04/21/2025	EFC - 0042143	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 4/21/25	0.00	112,642.10
04/21/2025	MIC - 0208983	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 4/15/25	0.00	57,259.64
04/23/2025	EFC - 0042155	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 4/21/25	0.00	22,963.00
04/23/2025	EFC - 0042155	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 4/21/25	0.00	15,250.00
04/25/2025	CLM - 0832842	AFLAC	Employee paid insurance, April	0.00	1,100.96
04/25/2025	EFC - 0042186	WAGE WORKS INC	Montecito Fire FSA 2025 plan payments, 4/23/25	0.00	106.25
Total Regular Salaries				0.00	1,845,104.23
Line Item Account 6300 -- Overtime					
03/06/2025	EFC - 0041737	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 3/6/25	0.00	126,986.74
03/21/2025	EFC - 0041828	STATE/FEDERAL TAXES & DIRECT	Montecito Fire Payroll Overtime, 3/21/25	0.00	59,508.79

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
04/04/2025	EFC - 0042010	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 4/4/25	0.00	98,961.78
04/21/2025	EFC - 0042143	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 4/21/25	0.00	107,623.09
04/30/2025	JE - 0281673		Reclassify OT to Fire Reimb OT, 1/1-4/30/25	0.00	-900,259.44
			Total Overtime	0.00	-507,179.04
Line Item Account 6301 -- Overtime - Reimbursable					
04/30/2025	JE - 0281673		Reclassify OT to Fire Reimb OT, 1/1-4/30/25	0.00	900,259.44
			Total Overtime - Reimbursable	0.00	900,259.44
Line Item Account 6400 -- Retirement Contribution					
03/01/2025	MIC - 0207288	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 2/15/25	0.00	84,881.28
03/06/2025	MIC - 0207294	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 2/28/25	0.00	87,193.99
03/21/2025	MIC - 0208347	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 3/15/25	0.00	87,452.65
04/04/2025	CLM - 0829838	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2025 RBF Contribution, Adjustment	0.00	10,178.89
04/04/2025	MIC - 0208359	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 3/31/25	0.00	84,824.86
04/21/2025	MIC - 0208983	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 4/15/25	0.00	87,836.01
			Total Retirement Contribution	0.00	442,367.68
Line Item Account 6550 -- FICA/Medicare					
03/06/2025	EFC - 0041737	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 3/6/25	0.00	7,991.58
03/21/2025	EFC - 0041828	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 3/21/25	0.00	7,390.45
04/04/2025	EFC - 0042010	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 4/4/25	0.00	7,781.40
04/21/2025	EFC - 0042143	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 4/21/25	0.00	7,718.61

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
			Total FICA/Medicare	0.00	30,882.04
Line Item Account 6600 -- Health Insurance Contrib					
03/01/2025	CLM - 0823929	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, March 2025	0.00	118,124.30
03/01/2025	CLM - 0823929	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, March 2025	0.00	89,526.13
03/01/2025	CLM - 0823929	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, March 2025	0.00	284.45
03/01/2025	CLM - 0823929	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, March 2025	0.00	215.25
03/05/2025	CLM - 0825337	THE STANDARD INSURANCE CO	Dental Insurance - active, March 2025	0.00	8,622.50
03/05/2025	CLM - 0825337	THE STANDARD INSURANCE CO	Dental Insurance - retirees, March 2025	0.00	7,324.50
03/05/2025	CLM - 0825337	THE STANDARD INSURANCE CO	Vision Insurance - active, March 2025	0.00	1,056.06
03/05/2025	CLM - 0825337	THE STANDARD INSURANCE CO	Vision Insurance - retirees, March 2025	0.00	932.66
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, April 2023	0.00	110.50
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, April 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, August 2023	0.00	110.50
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, August 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, December 2023	0.00	106.25
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, December 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, February 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, Januaray 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, January 2025	0.00	110.50
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, July 2023	0.00	110.50
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, July 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, June 2023	0.00	110.50
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, June 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, March 2023	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, March 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, May 2023	0.00	110.50
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, May 2024	0.00	119.00

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, November 2023	0.00	110.50
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, November 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, October 2023	0.00	110.50
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, October 2024	0.00	119.00
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, September 2023	0.00	110.50
03/19/2025	MIC - 0207438	WAGE WORKS INC	FSA administrative fee, September 2024	0.00	119.00
03/26/2025	CLM - 0828385	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, April	0.00	656.74
04/01/2025	CLM - 0829286	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, April 2025	0.00	117,171.26
04/01/2025	CLM - 0829286	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, April 2025	0.00	86,877.72
04/01/2025	CLM - 0829286	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, April 2025	0.00	282.64
04/01/2025	CLM - 0829286	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, April 2025	0.00	208.89
04/03/2025	CLM - 0829526	THE STANDARD INSURANCE CO	Dental Insurance - active, April 2025	0.00	8,622.50
04/03/2025	CLM - 0829526	THE STANDARD INSURANCE CO	Dental Insurance - retirees, April 2025	0.00	7,324.50
04/03/2025	CLM - 0829526	THE STANDARD INSURANCE CO	Vision Insurance - active, April 2025	0.00	1,056.06
04/03/2025	CLM - 0829526	THE STANDARD INSURANCE CO	Vision Insurance - retirees, April 2025	0.00	932.66
Total Health Insurance Contrib				0.00	451,866.57
Line Item Account 6700 -- Unemployment Ins Contribution					
03/06/2025	EFC - 0041737	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 3/6/25	0.00	4.80
03/17/2025	EFC - 0041842	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 1/16/25 (UKG)	0.00	5,348.46
03/17/2025	EFC - 0041842	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 1/31/25 (UKG)	0.00	61.25
03/17/2025	EFC - 0041842	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 2/14/25 (UKG)	0.00	4.80
03/21/2025	EFC - 0041828	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 3/21/25	0.00	8.16
04/04/2025	EFC - 0042010	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 4/4/25	0.00	64.32

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
DEPOSITS					
04/10/2025	DJE - 0189668		ADP reimb: Montecito Fire SUI Taxes, 1/16/25	0.00	-5,348.45
04/10/2025	DJE - 0189668		ADP reimb: Montecito Fire SUI Taxes, 1/31/25	0.00	-61.23
04/10/2025	DJE - 0189668		ADP reimb: Montecito Fire SUI Taxes, 2/14/25	0.00	-4.80
04/21/2025	EFC - 0042143	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 4/21/25	0.00	14.45
Total Unemployment Ins Contribution				0.00	91.76
Line Item Account 7030 -- Clothing and Personal					
03/31/2025	CLM - 0829017	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE: Wildland pants, P. Ruiz	0.00	473.02
03/31/2025	JE - 0280394		PPE: Earplugs for personnel use	0.00	91.55
04/01/2025	JE - 0281017		PPE: Helmet passports, BDU pant repair	0.00	61.85
04/16/2025	CLM - 0830755	L N CURTIS & SONS	PPE turnout/gear cleaner (NFPA compliant)	0.00	540.59
04/18/2025	CLM - 0831817	SANTA BARBARA TROPHY	Name badges for employee promotions	0.00	143.01
Total Clothing and Personal				0.00	1,310.02
Line Item Account 7050 -- Communications					
03/05/2025	CLM - 0825308	COX COMMUNICATIONS - BUSINESS	Networking services, Gibraltar Peak: March 2025	0.00	374.32
03/05/2025	MIC - 0207101	TOWERSTREAM CORPORATION	Redundant internet Station 91: March 2025	0.00	88.25
03/05/2025	MIC - 0207101	TOWERSTREAM CORPORATION	Redundant internet Station 92: March 2025	0.00	88.25
03/05/2025	MIC - 0207122	SATCOM GLOBAL INC	Satellite phone charges	0.00	467.86
03/07/2025	CLM - 0825806	COX COMMUNICATIONS - BUSINESS	Networking Svcs - Sta 91: March 2025	0.00	353.85
03/10/2025	MIC - 0207186	FRONTIER	209/097-2953.0	0.00	624.09
03/10/2025	MIC - 0207186	FRONTIER	209/111-1529.0	0.00	131.18
03/10/2025	MIC - 0207186	FRONTIER	Business line: 805-565-9618	0.00	108.15
03/10/2025	MIC - 0207186	FRONTIER	Business line: 805-969-0318	0.00	112.19
03/10/2025	MIC - 0207186	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.19
03/10/2025	MIC - 0207186	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.19
03/10/2025	MIC - 0207186	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.19
03/10/2025	MIC - 0207186	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.19



# Cost Transactions

From 3/1/2025 to 4/30/2025

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
03/10/2025	MIC - 0207186	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.06
03/10/2025	MIC - 0207186	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.19
03/12/2025	MIC - 0207295	COX COMMUNICATIONS - BUSINESS	Internet - Sta 92: March 2025	0.00	467.53
03/12/2025	MIC - 0207295	COX COMMUNICATIONS - BUSINESS	Internet/CAD connectivity - Sta 91: March 2025	0.00	1,819.10
03/25/2025	CLM - 0828059	VERIZON WIRELESS	Wireless service, March	0.00	1,934.52
03/31/2025	JE - 0280394		Starlink internet monthly fee, various devices	0.00	910.06
04/01/2025	CLM - 0828287	IMPULSE INTERNET SERVICES	Phone services, April	0.00	1,710.15
04/01/2025	JE - 0281017		Starlink internet for redundant testing, BC94	0.00	165.00
04/02/2025	CLM - 0829289	SATCOM GLOBAL INC	Satellite phone charges	0.00	234.45
04/02/2025	MIC - 0208185	TOWERSTREAM CORPORATION	Redundant internet Station 91: April 2025	0.00	176.50
04/03/2025	MIC - 0208257	FRONTIER	209/097-2953.0	0.00	624.09
04/03/2025	MIC - 0208257	FRONTIER	209/111-1529.0	0.00	131.18
04/03/2025	MIC - 0208257	FRONTIER	Business line: 805-565-9618	0.00	108.15
04/03/2025	MIC - 0208257	FRONTIER	Business line: 805-969-0318	0.00	112.19
04/03/2025	MIC - 0208257	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.19
04/03/2025	MIC - 0208257	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.19
04/03/2025	MIC - 0208257	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.19
04/03/2025	MIC - 0208257	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.19
04/03/2025	MIC - 0208257	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.06
04/03/2025	MIC - 0208257	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.19
04/15/2025	MIC - 0208351	COX COMMUNICATIONS - BUSINESS	Internet - Sta 92: April 2025	0.00	467.53
04/15/2025	MIC - 0208351	COX COMMUNICATIONS - BUSINESS	Internet/CAD connectivity - Sta 91: April 2025	0.00	1,819.10
04/15/2025	MIC - 0208351	COX COMMUNICATIONS - BUSINESS	Networking Svcs - Sta 91: April 2025	0.00	353.85
04/25/2025	CLM - 0832042	RS COMMUNICATIONS CONSULTANTS LLC	Radio programming	0.00	133.00
04/25/2025	CLM - 0832853	IMPULSE INTERNET SERVICES	Phone services, April	0.00	1,711.13
04/29/2025	CLM - 0833280	VERIZON WIRELESS	Wireless service, April	0.00	2,190.62
Total Communications				0.00	18,064.31

# Cost Transactions

From 3/1/2025 to 4/30/2025

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 7060 -- Food					
03/25/2025	CLM - 0827878	Jeff Villarreal	J. Villarreal: Battery Storage System Training	0.00	100.09
03/31/2025	JE - 0280394		Breakfast for crews after all-night incident	0.00	626.17
			Total Food	0.00	726.26
Line Item Account 7070 -- Household Supplies					
03/05/2025	MIC - 0207109	FLOWATER INC	Flo Water dispenser, Sta. 91	0.00	107.75
03/05/2025	MIC - 0207109	FLOWATER INC	Flo Water dispenser, Sta. 92	0.00	107.75
03/10/2025	MIC - 0207154	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	0.00	416.76
03/10/2025	MIC - 0207154	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	0.00	366.56
03/14/2025	MIC - 0207348	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	605.40
03/14/2025	MIC - 0207348	MARBORG INDUSTRIES	Refuse disposal, Sta. 92	0.00	256.70
03/21/2025	MIC - 0207771	FLOWATER INC	Flo Water dispenser, Sta. 91	0.00	107.75
03/21/2025	MIC - 0207771	FLOWATER INC	Flo Water dispenser, Sta. 92	0.00	107.75
03/31/2025	JE - 0280394		Household supplies: grill gas adapter	0.00	22.51
03/31/2025	JE - 0280394		Household supplies: shampoo/cond dispensers	0.00	427.80
03/31/2025	JE - 0280394		Household supplies: station light bulbs	0.00	102.60
04/01/2025	JE - 0281017		Household supplies	0.00	1,055.49
04/01/2025	MIC - 0208126	MISSION LINEN SUPPLY	Shop towels and station mats, Station 91	0.00	416.76
04/01/2025	MIC - 0208126	MISSION LINEN SUPPLY	Shop towels and station mats, Station 92	0.00	366.56
04/16/2025	MIC - 0208595	PRIMO BRANDS	Bottled water (5 gal) delivery, Sta. 91 adjustment	0.00	92.02
04/16/2025	MIC - 0208595	PRIMO BRANDS	Bottled water (5 gal) delivery, Sta. 92 2/17-3/16	0.00	135.91
04/21/2025	CLM - 0831822	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	605.40
04/28/2025	MIC - 0208935	FLOWATER INC	Flo Water dispenser, Sta. 91	0.00	107.75
04/28/2025	MIC - 0208935	FLOWATER INC	Flo Water dispenser, Sta. 92	0.00	107.75
			Total Household Supplies	0.00	5,516.97
Line Item Account 7120 -- Equipment Maintenance					
03/14/2025	CLM - 0826473	Compressed Air Specialties Inc	Compressor air test & labor for air sample	0.00	863.13
03/18/2025	CLM - 0826701	Montecito Village Hardware	Station maintenance	0.00	43.09

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
03/24/2025	CLM - 0827821	BAUER COMPRESSORS	Hydro testing SCBA cylinders (24)	0.00	1,125.00
03/25/2025	CLM - 0828284	Compressed Air Specialties Inc	Annual SCBA flow testing (47 SCBA+Mask)	0.00	4,675.00
03/27/2025	CLM - 0827889	SANTA BARBARA OVERHEAD DOOR	Station 91 repairs: Squad bay door repair	0.00	1,975.00
03/31/2025	JE - 0280394		Parts to repair apparatus bay doors	0.00	73.21
04/01/2025	JE - 0281017		Filters for shop vacuum cleaner	0.00	22.40
04/01/2025	JE - 0281390		Reclass sand delivery expenses CLM 0822678/0827229	0.00	10,846.25
04/01/2025	MIC - 0208148	L N CURTIS & SONS	Epoxy for replacing tool handles	0.00	10.80
04/11/2025	CLM - 0830507	Montecito Village Hardware	St. 91 supply: Super glue	0.00	8.61
04/14/2025	MIC - 0208572	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Sta 91	0.00	276.80
04/14/2025	MIC - 0208572	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Sta 92	0.00	313.75
Total Equipment Maintenance				0.00	20,233.04
Line Item Account 7121 -- Operating Supplies					
03/24/2025	CLM - 0827229	ROGER L FORTIER DBA RLF TRUCKING	Sand delivery: Manning Park storm preparation	0.00	7,117.53
04/01/2025	JE - 0281390		Reclass sand delivery expenses CLM 0822678/0827229	0.00	-10,846.25
Total Operating Supplies				0.00	-3,728.72
Line Item Account 7200 -- Structure & Ground Maintenance					
03/05/2025	MIC - 0206610	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, February 2025	0.00	1,044.00
03/05/2025	MIC - 0206610	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, February 2025	0.00	325.00
03/14/2025	MIC - 0207293	ENVIROSCAPING INC	Dump Fee - Sta. 91, February 2025	0.00	114.36
03/14/2025	MIC - 0207293	ENVIROSCAPING INC	Dump Fee - Sta. 92, February 2025	0.00	114.36
03/14/2025	MIC - 0207293	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, February 2025	0.00	1,044.00
03/14/2025	MIC - 0207293	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, February 2025	0.00	325.00
03/14/2025	MIC - 0207358	Rayne Water Conditioning Santa Barbara	Soft water service - Sta. 91, semi-annual	0.00	1,276.80
03/14/2025	MIC - 0207358	Rayne Water Conditioning Santa Barbara	Soft water service - Sta. 92, semi-annual	0.00	541.64
03/27/2025	CLM - 0828666	Pauletto Electric	Sta. 92: 3-phase electrical outlet	0.00	209.69
03/27/2025	CLM - 0828668	SANTA BARBARA OVERHEAD DOOR	Sta. 92: Apparatus main doors repairs	0.00	250.00
03/31/2025	JE - 0280394		Storage unit for community sandbags, monthly fee	0.00	442.00

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
04/01/2025	CLM - 0829104	RUGGIERO PLUMBING	Sta. 91: cleared kitchen sink build up	0.00	285.00
04/01/2025	CLM - 0829837	RR RAIN GUTTERS INC	Clear station gutters, downspouts, and roofs	0.00	2,085.00
04/01/2025	JE - 0281017		Storage unit for community sandbags, monthly fee	0.00	442.00
04/14/2025	MIC - 0208591	SANTA BARBARA OVERHEAD DOOR	Station 91: Apparatus bay door repair	0.00	1,075.00
04/14/2025	MIC - 0208591	SANTA BARBARA OVERHEAD DOOR	Station 92: Apparatus bay door repair	0.00	1,405.00
04/15/2025	MIC - 0208501	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, March 2025	0.00	1,044.00
04/15/2025	MIC - 0208501	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, March 2025	0.00	325.00
04/16/2025	MIC - 0208709	ENVIROSCAPING INC	Dump Fee, August 9, 2024	0.00	71.73
04/16/2025	MIC - 0208709	ENVIROSCAPING INC	Landscape maintenance - Sta. 91, September 2024	0.00	1,014.00
04/16/2025	MIC - 0208709	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, November 2024	0.00	316.00
04/16/2025	MIC - 0208709	ENVIROSCAPING INC	Landscape maintenance - Sta. 92, September 2024	0.00	316.00
04/21/2025	MIC - 0208582	O'CONNOR PEST CONTROL-SB	12 bait stations in fire station 91 & 92	0.00	105.00
04/21/2025	MIC - 0208582	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 91	0.00	105.00
04/21/2025	MIC - 0208582	O'CONNOR PEST CONTROL-SB	Quarterly pest control maintenance, Sta. 92	0.00	81.00
04/29/2025	CLM - 0832157	ANCHOR AIR SYSTEMS	HVAC maintenance, Station 91	0.00	322.11
Total Structure & Ground Maintenance				0.00	14,678.69
Line Item Account 7205 -- Fire Defense Zone					
03/10/2025	CLM - 0825549	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Lower Hyde 3/4/25	0.00	1,550.00
03/10/2025	MIC - 0207157	MARBORG INDUSTRIES	Fuel treatment: East Mountain Drive 1/28/25	0.00	100.00
03/10/2025	MIC - 0207157	MARBORG INDUSTRIES	Fuel treatment: East Mountain Drive 1/30/25	0.00	441.95
03/12/2025	CLM - 0825867	HAYWARD LUMBER COMPANY SB	Prevention project: Hardware supplies	0.00	14.10
03/17/2025	CLM - 0826138	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Lower Hyde 3/5, 3/6, 3/7	0.00	4,650.00
03/17/2025	MIC - 0207351	MARBORG INDUSTRIES	Neighborhood chipping: El Bosque	0.00	784.35
03/17/2025	MIC - 0207351	MARBORG INDUSTRIES	Neighborhood chipping: lower Hyde	0.00	49.50
03/17/2025	MIC - 0207351	MARBORG INDUSTRIES	Neighborhood chipping: lower Romero	0.00	549.45
03/18/2025	CLM - 0826134	CLEAR CUT CHIPPING AND WEED EATING LLC	Fuel treatment network: Lower Hyde 3/3/25	0.00	1,550.00
03/25/2025	CLM - 0828014	RUBEN RAMIREZ	Roadside weed removal: East Valley Road	0.00	950.00

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
03/26/2025	CLM - 0827987	AGRI-CHIP	Neighborhood chipping: El Bosque	0.00	306.00
03/27/2025	CLM - 0828661	RUBEN RAMIREZ	Defensible space: Buena Vista Dr.	0.00	7,600.00
03/27/2025	CLM - 0828665	FIRESAFE SOLUTIONS	Weed abatement: East Valley Road	0.00	2,520.00
03/31/2025	CLM - 0829049	ECO TREE WORKS	Tag & trim: traffic control, Upper Romero	0.00	1,350.00
03/31/2025	MIC - 0208105	MARBORG INDUSTRIES	Fuels Treatment Network: East Mountain Drive	0.00	949.12
03/31/2025	MIC - 0208105	MARBORG INDUSTRIES	Neighborhood chipping: Lower Hotsprings	0.00	676.20
03/31/2025	MIC - 0208105	MARBORG INDUSTRIES	Neighborhood chipping: Lower Romero	0.00	1,666.85
03/31/2025	MIC - 0208105	MARBORG INDUSTRIES	Neighborhood chipping: Upper Romero	0.00	1,378.10
04/03/2025	CLM - 0829520	AGRI-CHIP	Defen. space/Chipping: Romero, Buena Vista. Hot Sp	0.00	1,544.96
04/16/2025	MIC - 0208571	MARBORG INDUSTRIES	Defensible space: barker Pass	0.00	18.00
04/16/2025	MIC - 0208571	MARBORG INDUSTRIES	Neighborhood chipping: Lower Hot Springs	0.00	63.00
04/18/2025	CLM - 0831806	FREEDOM SIGNS LLC	Language change to district Red Flag Warning signs	0.00	5,131.80
04/25/2025	CLM - 0832849	ECO TREE WORKS	Fuels Treatment Network: Old Pueblo Trail	0.00	3,150.00
04/25/2025	CLM - 0832850	FIRESAFE SOLUTIONS	Weed abatement: Gibraltar, Bella Vista, Mountain	0.00	6,300.00
04/30/2025	CLM - 0833521	CUYAMA LAMB LLC	Prescribed hebivory, initial payment	0.00	29,324.00
Total Fire Defense Zone				0.00	72,617.38
Line Item Account 7348 -- Instruments & Equip. < \$5000					
03/31/2025	JE - 0280394		HazMat suits (2)	0.00	5,789.13
Total Instruments & Equip. < \$5000				0.00	5,789.13
Line Item Account 7363 -- Equipment Maintenance					
03/05/2025	CLM - 0825309	HUGO'S AUTO DETAILING	Car wash service, February	0.00	150.00
03/05/2025	CLM - 0825356	QUINN CO	Station 92: Generator parts	0.00	153.67
03/05/2025	MIC - 0207118	RENEWELL FLEET SERVICE LLC	E9, E921: Cabin filters and lug nut covers	0.00	488.57
03/05/2025	MIC - 0207118	RENEWELL FLEET SERVICE LLC	E91: Rear compartment struts	0.00	96.50
03/10/2025	CLM - 0825811	SM TIRE	E91: Install new rear tires	0.00	432.18
03/13/2025	CLM - 0825808	VELOCITY TRUCK CENTER VENTURA COUNTY	E191: CAC & EGR trouble shooting and replacement	0.00	9,158.65
03/14/2025	CLM - 0822346	AMSOIL INC	E91: Engine oil	0.00	442.97
03/14/2025	CLM - 0826064	LARRY'S 8-DAY AUTO PARTS	BC 93: front & rear brakes	0.00	284.58

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
03/14/2025	CLM - 0826064	LARRY'S 8-DAY AUTO PARTS	BC93: Coolant tank	0.00	115.38
03/14/2025	CLM - 0826064	LARRY'S 8-DAY AUTO PARTS	Credit reconciliation	0.00	-113.17
03/18/2025	CLM - 0826701	Montecito Village Hardware	Supplies: Batteries, trap, clamps & tape	0.00	74.29
03/21/2025	CLM - 0827833	CDCE INC	New Squad 91: Special antenna gaasket	0.00	79.65
03/26/2025	CLM - 0828053	KIMBALL MIDWEST CORP	Supplies: Gloves, organizer draw and light	0.00	150.31
03/26/2025	CLM - 0828375	JESSE SPRISTER DBA DRIVE CUSTOMS	P99: Emergency Lighting	0.00	3,067.46
03/26/2025	MIC - 0207839	VELOCITY TRUCK CENTER VENTURA COUNTY	E391 accident: Driver door parts	0.00	2,657.97
03/26/2025	MIC - 0207839	VELOCITY TRUCK CENTER VENTURA COUNTY	E391, E392, Squad 91: Diesel exhaust fluid	0.00	104.29
04/01/2025	CLM - 0829125	JEFFS AUTO BODY AND PAINT	E391: Door damage caused at Palisades Fire/repair	0.00	1,991.32
04/01/2025	JE - 0281017		Mechanic tools and grease gun	0.00	213.35
04/01/2025	JE - 0281017		Mechanic tools and HD battery jumper box	0.00	1,292.95
04/01/2025	JE - 0281017		Mechanic tools, battery chargers, clamp pliers	0.00	503.38
04/01/2025	JE - 0281017		P99: camper shell vent and internal lock	0.00	183.93
04/01/2025	JE - 0281017		Shop supplies: organizing bins, drip pans, other	0.00	918.40
04/02/2025	CLM - 0829377	EAN SERVICES LLC	J. Moran: rental car for pick up and drop off P99	0.00	122.83
04/02/2025	MIC - 0208183	VILLAGE AUTOMOTIVE REPAIR	BC93: Service	0.00	256.36
04/02/2025	MIC - 0208183	VILLAGE AUTOMOTIVE REPAIR	BC96: Service	0.00	338.43
04/02/2025	MIC - 0208183	VILLAGE AUTOMOTIVE REPAIR	P99: Service	0.00	338.31
04/07/2025	CLM - 0829973	CDJR OF SANTA BARBARA	BC96: Keless entry repair, key fob & headlight	0.00	2,181.25
04/15/2025	CLM - 0830817	THE UPS STORE	Shipping charges: SQ91 Radio and other equipment	0.00	150.89
04/15/2025	MIC - 0208498	RENEWELL FLEET SERVICE LLC	E191: Driver door parts	0.00	792.43
04/15/2025	MIC - 0208498	RENEWELL FLEET SERVICE LLC	E91: Compartment struts	0.00	70.71
04/18/2025	CLM - 0831813	JOHNSON EQUIPMENT CO	U93: Radio block off plates & antenna caps	0.00	54.63
04/24/2025	WC - 0015972		CANCEL WARRANT	0.00	-2,181.25
04/30/2025	CLM - 0833445	JEFFS AUTO BODY AND PAINT	P99: Repair bedside paint for rust prevention	0.00	954.35
Total Equipment Maintenance				0.00	25,525.57

# Cost Transactions

From 3/1/2025 to 4/30/2025

Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7400 -- Medical, Dental and Lab					
03/18/2025	MIC - 0207496	LIFE ASSIST INC	Patient medical supplies	0.00	872.21
03/21/2025	CLM - 0827882	LIFE ASSIST INC	Patient medical supplies	0.00	432.76
03/31/2025	CLM - 0829015	LIFE ASSIST INC	Patient medical supplies	0.00	828.98
04/17/2025	CLM - 0830961	STRYKER SALES CORPORATION	Battery replacement kit for EMS equipment	0.00	793.21
04/18/2025	CLM - 0831826	LIFE ASSIST INC	Patient medical supplies	0.00	1,828.01
04/25/2025	MIC - 0209136	LIFE ASSIST INC	Patient medical supplies	0.00	451.20
Total Medical, Dental and Lab				0.00	5,206.37
Line Item Account 7450 -- Office Expense					
03/31/2025	JE - 0280394		Office supplies: postage, LA times, shipping fees	0.00	528.42
04/01/2025	JE - 0281017		Coffee maker for office building (returned)	0.00	918.02
04/01/2025	JE - 0281017		Coffee maker for staff bldg - replaced broken	0.00	921.64
04/01/2025	JE - 0281017		Framing - original fire station blueprint, deposit	0.00	911.91
04/01/2025	JE - 0281017		NFPA online access for Fire Code regulations	0.00	1,552.50
04/01/2025	JE - 0281017		Office supplies: postage, binders, organizers, oth	0.00	752.53
04/01/2025	JE - 0281017		Tables and tablecloths for Board meetings	0.00	94.60
04/03/2025	CLM - 0825311	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	337.89
04/15/2025	CLM - 0830817	THE UPS STORE	Shipping charges: annual equipment calibration	0.00	89.67
Total Office Expense				0.00	6,107.18
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
04/01/2025	JE - 0281017		HDMI cables for Prevention monitors	0.00	61.24
04/01/2025	JE - 0281017		iPad chargers for apparatus (budgeted)	0.00	258.46
04/01/2025	JE - 0281017		Pending fraud charge: IT equipment purchases	0.00	833.03
04/01/2025	JE - 0281017		Prevention workstation monitors (3) - budgeted	0.00	1,404.93
04/01/2025	JE - 0281017		Wireless HDMI transmitters for A/V equipment	0.00	280.12
04/29/2025	CLM - 0833280	VERIZON WIRELESS	ipad for B. Galbraith	0.00	1,035.36
04/29/2025	CLM - 0833280	VERIZON WIRELESS	iphone for B. Galbraith	0.00	552.06
04/29/2025	CLM - 0833280	VERIZON WIRELESS	iphone for B. Hauser	0.00	552.06



# Cost Transactions

From 3/1/2025 to 4/30/2025

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 IT Hardware Purchase < \$5K	0.00	4,977.26
Line Item Account 7460 -- Professional & Special Service					
03/01/2025	CLM - 0824168	TEAM SOLUTIONS GROUP	IT support, March2025	0.00	5,100.00
03/05/2025	CLM - 0825333	KELLY ANN KAM	EMT instruction: 2/3/25, 2/12/25 & 2/13/25	0.00	1,640.00
03/05/2025	CLM - 0825360	ZWORLD GIS	Mapping services, March	0.00	1,700.00
03/12/2025	CLM - 0825847	PRICE POSTEL & PARMA	Legal services, February 2025	0.00	1,487.50
03/14/2025	CLM - 0825868	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (9)	0.00	4,500.00
03/21/2025	CLM - 0825864	COLLINGS & ASSOCIATES LLC	Fire sprinkler system plan review	0.00	289.00
03/21/2025	CLM - 0827831	CIVIC SOL ACCOUNTING	FIN and Cash Flow Memo assistance, February	0.00	1,659.00
03/21/2025	CLM - 0827834	COLLINGS & ASSOCIATES LLC	Sprinkler system plans review	0.00	368.00
03/26/2025	MIC - 0207827	UNDERWOOD MANAGEMENT RESOURCES INC	St 91 & 92 Generators project, February 2025	0.00	2,978.50
03/26/2025	MIC - 0207827	UNDERWOOD MANAGEMENT RESOURCES INC	Station Alerting project, February 2025	0.00	74.00
03/26/2025	MIC - 0207827	UNDERWOOD MANAGEMENT RESOURCES INC	Station miscellaneous projects, February 2025	0.00	333.00
04/01/2025	CLM - 0828285	TEAM SOLUTIONS GROUP	IT support, April 2025	0.00	5,100.00
04/01/2025	CLM - 0829083	CENTRAL COAST AUDIO VISUAL	AV service call - conference room	0.00	669.38
04/01/2025	CLM - 0829112	ZWORLD GIS	Mapping services, April	0.00	1,700.00
04/02/2025	CLM - 0829386	COLLINGS & ASSOCIATES LLC	Fire alarm system review	0.00	425.00
04/11/2025	CLM - 0830515	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (6)	0.00	2,050.00
04/11/2025	CLM - 0830535	PRICE POSTEL & PARMA	Legal services, March 2025	0.00	7,565.00
04/16/2025	CLM - 0830761	LEXIPOL LLC	Lexipol annual fire policy manual	0.00	10,582.91
04/16/2025	CLM - 0830867	ZWORLD GIS	Regional Collaborative Project, final payment	0.00	7,525.00
04/17/2025	CLM - 0830743	US BANK	POB Series 2021 - Trustee administration fees	0.00	2,625.00
04/28/2025	JE - 0281236		Accela FY24/25 (2) Accela Licenses 1/1/25-6/30/25	0.00	2,900.00
04/30/2025	CLM - 0833525	TEAM SOLUTIONS GROUP	IT support, May 2025	0.00	5,100.00
			Total Professional & Special Service	0.00	66,371.29

# Cost Transactions

From 3/1/2025 to 4/30/2025

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 7507 -- ADP Payroll Fees					
03/01/2025	EFC - 0041738	ADP INC	W-2's, 1/03/25	0.00	423.95
03/10/2025	EFC - 0041735	ADP INC	ADP Payroll service, February 2025	0.00	738.64
03/25/2025	MIC - 0207327	UKG INC	UKG payroll implementation fee (1 of 2)	0.00	2,500.00
03/25/2025	MIC - 0207327	UKG INC	UKG payroll implementation fee (2 of 2)	0.00	2,500.00
03/25/2025	MIC - 0207327	UKG INC	UKG payroll monthly fee, February 2025	0.00	1,200.01
03/25/2025	MIC - 0207327	UKG INC	UKG payroll monthly fee, January 2025	0.00	1,200.01
04/18/2025	CLM - 0831821	UKG INC	UKG payroll monthly fee, March 2025	0.00	1,200.01
Total ADP Payroll Fees				0.00	9,762.62
Line Item Account 7510 -- Contractual Services					
03/01/2025	CLM - 0824168	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	0.00	1,562.20
03/31/2025	JE - 0280394		Blazestack fire investigation app for Prevention	0.00	1,543.50
03/31/2025	JE - 0280394		Zoom, fax, Mailchimp, other - monthly fees	0.00	465.33
04/01/2025	CLM - 0828285	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	0.00	1,562.20
04/01/2025	JE - 0281017		SimUShare fire simulation program, annual fee	0.00	224.85
04/01/2025	JE - 0281017		Zoom, fax, Mailchimp, other - monthly fees	0.00	261.36
04/30/2025	CLM - 0833525	TEAM SOLUTIONS GROUP	Office 365, server backup, IT security - monthly	0.00	1,562.20
Total Contractual Services				0.00	7,181.64
Line Item Account 7540 -- Rents/Leases-Equipment					
03/18/2025	CLM - 0826468	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, March 2025	0.00	179.44
04/02/2025	CLM - 0829446	COASTAL COPY	Contract base rate 02/28/25-05/30/25	0.00	411.81
04/02/2025	CLM - 0829446	COASTAL COPY	Contract overage 11/30/24-02/27/25	0.00	335.97
04/21/2025	CLM - 0831046	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, April 2025	0.00	180.27
Total Rents/Leases-Equipment				0.00	1,107.49
Line Item Account 7546 -- Administrative Expense					
04/15/2025	JE - 0280598		SB2557 Property Tax Admin Fee 2024/25 (7546)	0.00	192,891.73
Total Administrative Expense				0.00	192,891.73

# Cost Transactions

From 3/1/2025 to 4/30/2025

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 7580 -- Rents/Leases-Structure					
04/10/2025	DJE - 0189668		MERRAG reimb for Gibraltar radio frequency pmt	0.00	-1,899.48
			Total Rents/Leases-Structure	0.00	-1,899.48
Line Item Account 7630 -- Small Tools & Instruments					
04/01/2025	JE - 0281017		Metal plow for wildland hand tools	0.00	118.16
			Total Small Tools & Instruments	0.00	118.16
Line Item Account 7650 -- Special Departmental Expense					
03/20/2025	CLM - 0827731	US BANK CORPORATE PAYMENT SYSTEM	CalCard full payment for 12/23/24 statement	0.00	21,393.74
03/24/2025	CLM - 0827992	AIR POLLUTION CONTROL DISTRICT	Small Annual Emission Fee, Sta. 1 & 2 generators	0.00	1,662.02
03/31/2025	JE - 0280394		Recognition gift for Director Powell	0.00	232.73
03/31/2025	JE - 0280394		Retirement recognition helmet: T. Ederer	0.00	654.45
03/31/2025	JE - 0280394		Retirement recognition, J. Reed	0.00	451.00
03/31/2025	JE - 0280394		Reverse CalCard - full payment for 10/22/24 stmt	0.00	-27,245.58
04/01/2025	JE - 0281017		Challenge coins for SC Dispatch	0.00	353.15
04/01/2025	JE - 0281017		Plaque for MERRAG volunteers	0.00	73.95
04/01/2025	JE - 0281017		Recognition award for BOS Das Williams	0.00	137.03
04/01/2025	JE - 0281017		Recognition flowers for Director Powell	0.00	50.00
04/01/2025	JE - 0281017		Recognition flowers for T. Ederer luncheon	0.00	59.79
04/01/2025	JE - 0281017		Recognition for dispatch centers (5) - Comm Week	0.00	335.95
04/01/2025	JE - 0281017		Reverse CalCard - full payment for 12/23/24 stmt	0.00	-21,393.74
04/01/2025	JE - 0281017		Table/chair rentals for Ederer retirement luncheon	0.00	661.36
04/07/2025	MIC - 0208376	COUNTY OF SANTA BARBARA EHS CUPA	Annual haz waste permit, Sta 91	0.00	509.00
04/07/2025	MIC - 0208376	COUNTY OF SANTA BARBARA EHS CUPA	Annual haz waste permit, Sta 92	0.00	802.00
04/10/2025	DJE - 0189668		B. Hauser reimb for personal CC charge on 3/13/25	0.00	-50.00
04/21/2025	CLM - 0832066	US BANK CORPORATE PAYMENT SYSTEM	CalCard full payment for 1/22/25 statement	0.00	10,579.11

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
			Total Special Departmental Expense	0.00	-10,734.04
Line Item Account 7671 -- Special Projects					
03/31/2025	JE - 0280394		Public Ed Supplies: gift bags for school visits	0.00	393.37
04/01/2025	JE - 0281017		Public Ed Supplies: stickers	0.00	10.78
04/25/2025	CLM - 0832840	ADMARK DATABASE MARKETING INC	Annual weed abetment noticing, print/mail	0.00	3,273.64
			Total Special Projects	0.00	3,677.79
Line Item Account 7730 -- Transportation and Travel					
03/24/2025	TRC - 0066501	SHAUN P DAVIS	S. Davis Reimb: Ignite Symposium 2/11-2/12/25	0.00	690.00
03/24/2025	TRC - 0066508	ANTHONY HUDLEY	A. Hudley Reimb: Ignite Symposium 2/10-2/12/25	0.00	200.00
03/25/2025	TRC - 0066513	AARON BRINER	A. Briner Reimb: Ignite Symposium 2/9-2/13/25	0.00	259.00
03/31/2025	JE - 0280394		Admin team lunch and J. Reed rtmt recognition	0.00	366.19
03/31/2025	JE - 0280394		B. Bennewate: Bridge Fire asgmt travel expenses	0.00	2,826.72
03/31/2025	JE - 0280394		B. Bennewate: Tiger Creek Fire asgmt travel exp	0.00	2,272.25
03/31/2025	JE - 0280394		B. Hauser/J. Moran: Apparatus recon trip	0.00	44.50
03/31/2025	JE - 0280394		Business mtg: Chief Officers monthly mtg (6 ppl)	0.00	53.98
03/31/2025	JE - 0280394		Business mtg: D. Neels & Coast Village Asstn Dir	0.00	57.94
03/31/2025	JE - 0280394		Business mtg: Miramar Inc AAR w/ BC94 and STB BC	0.00	39.60
03/31/2025	JE - 0280394		C. Atchison: Social Media Summit for First Resp	0.00	349.00
03/31/2025	JE - 0280394		D. Neels: Cal Chiefs Annual Conference hotel	0.00	690.48
03/31/2025	JE - 0280394		D. Neels: Cal Cities Chief Leadership Seminar	0.00	770.00
03/31/2025	JE - 0280394		N. Elmquist: Tiger Creek fire asgmt travel	0.00	1,498.03
03/31/2025	JE - 0280394		Retirement luncheon, J. Reed	0.00	588.48
03/31/2025	JE - 0280394		S. Davis: Tiger Creek Fire asgmt travel expenses	0.00	1,262.05
04/01/2025	JE - 0281017		B. Hauser: Prescribed burn lodging	0.00	108.53
04/01/2025	JE - 0281017		Business mtg: A. Hudley +2 re: LMR project	0.00	50.35
04/01/2025	JE - 0281017		Business mtg: D. Neels w/ Sup Williams	0.00	49.51
04/01/2025	JE - 0281017		Business mtg: Peer Support Counselors lunch (7)	0.00	113.21
04/01/2025	JE - 0281017		Business mtg: Prev + Mercury insurance lunch (20)	0.00	411.15

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
04/01/2025	JE - 0281017		D. Neels: Cal Cities Fire Chiefs Leadership Conf	0.00	528.08
04/01/2025	JE - 0281017		Hotel rooms (2) for Peer Support mtg SB Chiefs	0.00	864.98
04/01/2025	JE - 0281017		Moran, Villarreal, Arnold: Squad 91 build trip	0.00	430.38
04/01/2025	JE - 0281017		Retirement luncheon for T. Ederer	0.00	998.65
04/01/2025	JE - 0281017		S. Chapman: Prescribed burn lodging	0.00	108.53
Total Transportation and Travel				0.00	15,631.59
Line Item Account 7731 -- Gasoline-Oil-Fuel					
03/07/2025	CLM - 0825558	McCormix Corporation	Diesel fuel, 03/03/25	0.00	2,195.51
03/07/2025	CLM - 0825608	FUEL SMART	Gasoline charges, February	0.00	1,156.51
03/25/2025	CLM - 0827881	WILLIAM WRENN	B. Wrenn Reimb: Department vehicle fuel	0.00	149.44
03/31/2025	JE - 0280394		Gasoline charges (CalCard)	0.00	3,672.53
04/01/2025	JE - 0281017		Gasoline charges (CalCard)	0.00	1,936.80
04/07/2025	CLM - 0829967	FUEL SMART	Gasoline charges, March	0.00	860.34
04/11/2025	DJE - 0189674		MWD diesel ful reimb, 07-12/24	0.00	-2,003.05
04/14/2025	CLM - 0830839	McCormix Corporation	Diesel fuel, 03/31/25	0.00	2,434.02
Total Gasoline-Oil-Fuel				0.00	10,402.10
Line Item Account 7732 -- Training					
03/05/2025	CLM - 0825370	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: 3 employees	0.00	111.00
03/05/2025	TRC - 0066291	TREVOR OAKLEY	T. Oakley Reimb: S-215 Fire Operations in the WUI	0.00	69.00
03/14/2025	TRC - 0066380	DAVID JOHNSON	Reimb: D. Johnson Chf Officer 3B (2/6-2/7/25)	0.00	818.85
03/20/2025	TRC - 0066419	SCOTT CHAPMAN	S. Chapman Reimb: FDIC International 4/6 - 4/10/25	0.00	2,902.08
03/20/2025	TRC - 0066420	BENJAMIN HAUSER	B. Hauser Reimb: AR-339 Division Superv 2/24-28/25	0.00	69.00
03/26/2025	CLM - 0827999	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: 1 employee	0.00	37.00
04/01/2025	JE - 0281017		A. Broumand: Paramedic recertification	0.00	250.00
04/01/2025	JE - 0281017		IFSTA books for probationary FFs	0.00	102.37
04/01/2025	JE - 0281017		Pump Operator books for probationary FFs	0.00	307.09
04/07/2025	CLM - 0829955	CARLOS LUNA	C. Luna reimb: Paramedic License Recertification	0.00	250.00

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
04/07/2025	TRC - 0066670	CARLOS LUNA	C. Luna reimb: Driver Operator 1B lodging & meals	0.00	1,361.03
04/07/2025	TRC - 0066673	BRADEN MACY	B. Macy reimb: Driver Operator 1A & 1B	0.00	571.25
04/14/2025	TRC - 0066770	SCOTT CHAPMAN	Reimb: S. Chapman RTF Task Force Leader 3/19-3/21	0.00	708.42
04/14/2025	TRC - 0066771	CARLOS LUNA	Reimb: C. Luna Driver Operator 1A 3/10-3/14/25	0.00	1,521.93
04/14/2025	TRC - 0066773	BRADEN MACY	Reimb: B. Macy D01A 3/9-3/14/25	0.00	544.50
04/14/2025	TRC - 0066775	JUSTIN PICKENS	Reimb: J. Pickens Company Officer 2C 3/3-3/6/25	0.00	533.92
04/22/2025	TRC - 0066774	JUSTIN PICKENS	Reimb: J. Pickens Company Officer 2A 2/24-2/27	0.00	602.56
04/22/2025	TRC - 0066845	SCOTT CHAPMAN	S. Chapman Reimb: FDIC Conference 4/6-4/10/25	0.00	4,441.50
04/22/2025	TRC - 0066846	NIC ELMQUIST	N. Elmquist Reimb: IMT Meeting 3/25-3/26/25	0.00	92.00
04/25/2025	CLM - 0831805	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: 1 employee	0.00	75.00
04/30/2025	TRC - 0066984	STEPHEN COCHRAN	S. Cochran Reimb: Company Officer 2B Trng 4/1-4/2	0.00	395.52
04/30/2025	TRC - 0066986	JARED GAMM	J. Gamm Reimb: Company Officer 2B 4/1-4/2	0.00	343.32
Total Training				0.00	16,107.34
Line Item Account 7760 -- Utilities					
03/17/2025	MIC - 0207497	THE GAS COMPANY	Gas service, Sta. 91 - 03/05/25 (End of cycle)	0.00	224.97
03/17/2025	MIC - 0207497	THE GAS COMPANY	Gas service, Sta. 92 - 03/06/25 (End of cycle)	0.00	222.89
03/21/2025	CLM - 0827836	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	3,279.55
04/07/2025	MIC - 0208381	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	255.40
04/07/2025	MIC - 0208381	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	373.00
04/14/2025	MIC - 0208574	THE GAS COMPANY	Gas service, Sta. 91 - 04/03/25 (End of cycle)	0.00	235.47
04/14/2025	MIC - 0208574	THE GAS COMPANY	Gas service, Sta. 92 - 04/04/25 (End of cycle)	0.00	255.19
04/16/2025	CLM - 0831371	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	3,237.06
Total Utilities				0.00	8,083.53
Line Item Account 8200 -- Structures&Struct Improvements					
03/26/2025	MIC - 0207827	UNDERWOOD MANAGEMENT RESOURCES INC	St. 92 Gate and carport project, February 2025	0.00	2,405.00
03/27/2025	MIC - 0208006	KEVIN L VANDERVORT STRUCTURAL ENGINEERING INC	Sta 92 Carport/Gate: Structural engineer, Feb 2025	0.00	80.00
03/27/2025	MIC - 0208006	KEVIN L VANDERVORT	Sta 92 Carport/Gate: Structural engineer, Mar 2025	0.00	780.00

# Cost Transactions

From 3/1/2025 to 4/30/2025

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
04/25/2025	CLM - 0832044	STRUCTURAL ENGINEERING INC PACIFIC ARC INC ARCHITECTS	Station 92 Carport/gate project, 2/14-3/14/31	0.00	2,145.00
			Total Structures&Struct Improvements	0.00	5,410.00
Line Item Account 8300 -- Equipment					
03/05/2025	CLM - 0825329	ASHLEY & VANCE ENGINEERING INC	Gen, Sta 92: Engineering 2-24-25	0.00	700.00
03/10/2025	CLM - 0825304	COMMLINE INC	LMR project: Commline equipment - 50% payment	0.00	248,651.35
03/26/2025	MIC - 0207827	UNDERWOOD MANAGEMENT RESOURCES INC	Land Mobile Radio project, February 2025	0.00	536.50
04/01/2025	MIC - 0208148	L N CURTIS & SONS	Apparatus equipment - electric blower	0.00	6,960.65
04/09/2025	CLM - 0830204	5 BAR ENGINEERING LLC	LMR and Station Alerting Projects Jan & Feb 2025	0.00	9,990.00
04/14/2025	CLM - 0830768	TEAM SOLUTIONS GROUP	LMR project: IT hardware for Phase 1	0.00	25,520.25
			Total Equipment	0.00	292,358.75
			Total Montecito Fire Protection Dist	0.00	3,956,886.65

# Cost Transactions

From 3/1/2025 to 4/30/2025

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 8300 -- Equipment					
04/15/2025	MIC - 0208449	PARADISE CHEVROLET	New 900 vehicle: 2025 Chevy Tahoe, VIN -51302	0.00	81,924.41
04/15/2025	MIC - 0208449	PARADISE CHEVROLET	New D91 vehicle, 2025 Chevy Tahoe, VIN -51084	0.00	81,924.41
			Total Equipment	0.00	163,848.82
			Total Montecito Fire Cap Outlay Res	0.00	163,848.82

# Cost Transactions

From 3/1/2025 to 4/30/2025

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					
03/12/2025	CLM - 0825847	PRICE POSTEL & PARMA	Joint FS: Legal services, February 2025	0.00	425.00
			Total Professional & Special Service	0.00	425.00
			Total Montecito Fire Land & Building	0.00	425.00

# Financial Trend

As of: 4/30/2025  
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	4/30/2023 Year-To-Date Actual	4/30/2024 Year-To-Date Actual	4/30/2025 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	19,824,165.83	21,162,088.36	22,398,777.76
3011 -- Property Tax-Unitary	109,753.50	117,388.85	129,018.65
3015 -- PT PY Corr/Escapes Secured	49,524.15	35,450.19	30,598.59
3020 -- Property Tax-Current Unsecd	707,759.54	802,197.15	807,498.32
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	20,990,458.45	22,397,907.89	23,605,097.91
<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	84,805.76	201,237.78	234,807.98
3409 -- Other Rental of Bldgs and Land	11,200.00	0.00	0.00
Use of Money and Property	96,005.76	201,237.78	234,807.98
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	269,411.01	129,932.19	49,702.23
4220 -- Homeowners Property Tax Relief	65,739.00	64,435.15	64,718.88
4310 -- State Grant	21,899.31	-0.36	0.00
Intergovernmental Revenue-State	357,049.32	194,366.98	114,421.11
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	1,206,894.52	1,167,645.23	1,817,192.94



# Financial Trend

As of: 4/30/2025  
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	4/30/2023 Year-To-Date Actual	4/30/2024 Year-To-Date Actual	4/30/2025 Year-To-Date Actual
4610 -- Federal Aid for Disaster	0.00	0.00	-507,366.00
Intergovernmental Revenue-Federal	1,206,894.52	1,167,645.23	1,309,826.94
Charges for Services			
5105 -- Reimb for District Services	137,800.96	110,645.76	144,596.84
Charges for Services	137,800.96	110,645.76	144,596.84
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	13,480.32	3,238.30	88,583.91
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	100.00
5909 -- Other Miscellaneous Revenue	2,850.33	24,585.79	8,692.89
Miscellaneous Revenue	21,330.65	348,780.70	97,376.80
Revenues	22,810,100.89	24,422,235.30	25,508,694.92
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	9,451,747.42	7,845,959.53	8,560,242.77
6300 -- Overtime	7,851.57	1,631,132.46	1,063,272.16
6301 -- Overtime - Reimbursable	620,220.48	747,042.00	2,232,304.34
6310 -- Overtime - Constant Staffing	206,817.62	0.00	0.00
6400 -- Retirement Contribution	2,288,585.75	1,530,090.34	2,277,611.29
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	149,387.44	154,146.39	170,450.10
6600 -- Health Insurance Contrib	1,909,033.56	2,036,185.00	2,216,785.74
6700 -- Unemployment Ins Contribution	5,828.72	5,870.64	5,752.64
6900 -- Workers Compensation	698,333.90	545,943.92	485,536.51

# Financial Trend

As of: 4/30/2025  
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	4/30/2023 Year-To-Date Actual	4/30/2024 Year-To-Date Actual	4/30/2025 Year-To-Date Actual
Salaries and Employee Benefits	15,337,806.46	14,496,370.28	19,011,955.55
Services and Supplies			
7030 -- Clothing and Personal	25,307.65	56,514.67	7,594.37
7050 -- Communications	89,016.00	114,301.83	100,592.91
7060 -- Food	3,327.46	8,377.72	2,882.08
7070 -- Household Supplies	27,341.67	29,378.26	30,282.54
7090 -- Insurance	97,377.00	108,929.00	150,895.00
7120 -- Equipment Maintenance	57,313.34	85,857.89	45,245.28
7121 -- Operating Supplies	0.00	0.00	0.00
7200 -- Structure & Ground Maintenance	70,788.54	253,950.03	50,607.48
7205 -- Fire Defense Zone	275,694.44	226,809.63	314,002.05
7322 -- Consulting & Mgmt Fees	840.00	0.00	0.00
7324 -- Audit and Accounting Fees	14,169.75	19,765.24	35,418.00
7325 -- Other Professional Services	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	7,911.73	66,837.21	8,972.05
7363 -- Equipment Maintenance	135,707.54	98,060.66	98,587.07
7400 -- Medical, Dental and Lab	30,004.74	92,161.91	46,040.48
7430 -- Memberships	12,898.50	13,000.00	12,053.00
7450 -- Office Expense	12,779.74	18,695.98	12,086.73
7456 -- IT Hardware Purchase < \$5K	5,062.08	10,546.36	24,155.65
7460 -- Professional & Special Service	290,290.46	367,111.77	277,367.98
7507 -- ADP Payroll Fees	8,787.26	9,909.62	17,347.39
7510 -- Contractual Services	117,518.58	144,453.65	109,030.72
7530 -- Publications & Legal Notices	5,933.73	1,130.00	1,774.82
7540 -- Rents/Leases-Equipment	3,853.16	3,707.01	4,075.09
7546 -- Administrative Expense	217,027.65	199,645.00	192,891.73
7580 -- Rents/Leases-Structure	9,950.76	10,188.03	7,787.22

# Financial Trend

As of: 4/30/2025  
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	4/30/2023 Year-To-Date Actual	4/30/2024 Year-To-Date Actual	4/30/2025 Year-To-Date Actual
7630 -- Small Tools & Instruments	8,174.73	1,918.40	11,145.87
7650 -- Special Departmental Expense	40,179.63	103,542.92	49,539.68
7671 -- Special Projects	11,976.32	9,457.82	11,652.00
7730 -- Transportation and Travel	43,164.52	39,837.61	58,399.39
7731 -- Gasoline-Oil-Fuel	63,390.68	53,605.87	52,544.74
7732 -- Training	42,246.37	58,449.75	44,280.88
7760 -- Utilities	60,817.87	60,829.86	61,927.63
Services and Supplies	1,788,851.90	2,266,973.70	1,839,179.83
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	10,806.50	178,324.86	11,557.10
8300 -- Equipment	44,306.81	487,025.87	348,338.98
Capital Assets	55,113.31	665,350.73	359,896.08
Expenditures	17,306,127.19	17,533,212.71	21,295,364.80
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: 4/30/2025  
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	4/30/2023 Year-To-Date Actual	4/30/2024 Year-To-Date Actual	4/30/2025 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	4,370,401.74	5,735,613.12	3,039,735.98
Net Financial Impact	4,370,401.74	5,735,613.12	3,039,735.98

# Expenditure Trend

As of: 4/30/2025  
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	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	3/31/2025 Month-To-Date Actual	4/30/2025 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	995,799.76	894,178.20	957,238.74	457,598.07	949,716.78	895,387.45
6300 -- Overtime	448,240.43	-1,294,016.75	512,940.83	91,137.44	186,495.53	-693,674.57
6301 -- Overtime - Reimbursable	0.00	1,332,044.90	0.00	0.00	0.00	900,259.44
6400 -- Retirement Contribution	161,939.62	406,444.54	84,656.78	87,258.21	259,527.92	182,839.76
6450 -- Supp Retirement Contribution	0.00	1,750,000.00	0.00	0.00	0.00	0.00
6475 -- Retiree Medical OPEB	0.00	250,000.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	16,381.86	16,312.70	21,894.53	7,580.70	15,382.03	15,500.01
6600 -- Health Insurance Contrib	197,947.09	243,374.55	228,174.97	227,852.60	229,390.34	222,476.23
6700 -- Unemployment Ins Contribution	128.80	30.24	5,409.68	4.80	5,427.47	-5,335.71
6900 -- Workers Compensation	0.00	0.00	-10,998.01	0.00	0.00	0.00
<b>Total Salaries and Employee Benefits</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>1,645,940.07</b>	<b>1,517,452.61</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	299.98	1,792.85	461.18	2,630.97	564.57	745.45
7050 -- Communications	12,400.50	11,019.95	10,255.09	16,037.64	7,803.36	10,260.95
7060 -- Food	0.00	1,360.82	-215.22	466.63	726.26	0.00
7070 -- Household Supplies	3,133.19	2,716.63	2,690.32	3,476.94	2,629.33	2,887.64
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	4,923.88	1,153.66	1,192.55	1,182.95	8,754.43	11,478.61
7121 -- Operating Supplies	0.00	0.00	0.00	3,728.72	7,117.53	-10,846.25
7200 -- Structure & Ground Maintenance	7,504.00	3,581.29	6,910.00	1,147.00	5,686.85	8,991.84
7205 -- Fire Defense Zone	56,396.26	67,382.69	2,385.20	12,344.75	27,085.62	45,531.76
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	3,140.00	15,502.00	0.00	0.00	0.00
7325 -- Other Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	0.00	5,789.13	0.00
7363 -- Equipment Maintenance	26,484.96	3,094.75	9,804.45	16,837.72	17,343.30	8,182.27

# Expenditure Trend

As of: 4/30/2025  
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	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	3/31/2025 Month-To-Date Actual	4/30/2025 Month-To-Date Actual
7400 -- Medical, Dental and Lab	21,724.18	3,531.51	1,324.36	4,041.91	2,133.95	3,072.42
7430 -- Memberships	10,095.00	300.00	0.00	0.00	0.00	0.00
7450 -- Office Expense	273.71	1,690.32	5.46	1,681.42	528.42	5,578.76
7456 -- IT Hardware Purchase < \$5K	0.00	4,644.56	0.00	2,615.75	0.00	4,977.26
7460 -- Professional & Special Service	24,877.50	40,267.88	21,461.81	18,850.50	20,129.00	46,242.29
7507 -- ADP Payroll Fees	880.95	1,046.95	919.37	888.61	8,562.61	1,200.01
7510 -- Contractual Services	5,962.07	8,710.72	10,785.40	616.76	3,571.03	3,610.61
7530 -- Publications & Legal Notices	257.00	598.82	285.00	0.00	0.00	0.00
7540 -- Rents/Leases-Equipment	0.00	1,107.36	179.44	179.44	179.44	928.05
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	192,891.73
7580 -- Rents/Leases-Structure	0.00	0.00	4,517.58	0.00	0.00	-1,899.48
7630 -- Small Tools & Instruments	0.00	2,014.73	8,173.93	645.43	0.00	118.16
7650 -- Special Departmental Expense	2,041.44	29,823.75	8,925.68	271.02	-2,851.64	-7,882.40
7671 -- Special Projects	929.38	1,935.18	1,513.01	0.00	393.37	3,284.42
7730 -- Transportation and Travel	4,780.28	18,387.10	1,359.91	2,976.55	11,968.22	3,663.37
7731 -- Gasoline-Oil-Fuel	10,569.65	10,379.99	3,601.22	6,508.67	7,173.99	3,228.11
7732 -- Training	9,714.07	2,527.91	1,268.50	1,474.96	4,006.93	12,100.41
7760 -- Utilities	18,181.91	4,198.38	4,348.29	5,694.84	3,727.41	4,356.12
Total Services and Supplies	221,429.91	226,407.80	117,654.53	104,299.18	143,023.11	352,702.11
Other Charges						
7830 -- Interest Expense	0.00	0.00	42,166.67	0.00	0.00	0.00
Total Other Charges	0.00	0.00	42,166.67	0.00	0.00	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	0.00	0.00	4,540.60	1,606.50	3,265.00	2,145.00
8300 -- Equipment	3,721.50	15,276.26	16,490.10	2,753.97	249,887.85	42,470.90
Total Capital Assets	3,721.50	15,276.26	21,030.70	4,360.47	253,152.85	44,615.90

# Expenditure Trend

As of: 4/30/2025  
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	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	3/31/2025 Month-To-Date Actual	4/30/2025 Month-To-Date Actual
Total Expenditures	2,045,588.97	3,840,052.44	1,980,169.42	980,091.47	2,042,116.03	1,914,770.62
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	1,173,594.14	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	1,173,594.14	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	1,173,594.14	0.00	0.00	0.00
Total Montecito Fire Protection Dist	2,045,588.97	3,840,052.44	3,153,763.56	980,091.47	2,042,116.03	1,914,770.62
Total Report	2,045,588.97	3,840,052.44	3,153,763.56	980,091.47	2,042,116.03	1,914,770.62

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

<b>Fire Name, #</b>	<b>Period Covered</b>	<b>Invoice #</b>	<b>Invoice Date</b>	<b>Agency</b>	<b>Total Billing</b>	<b>Date Received</b>	<b>Amount Received</b>
Bridge, CA-ANF-243334	09/16-09/27/24	F-20242195-MTO	02/20/25	USFS	31,947.74	04/11/25	<b>31,947.74</b>
Coffee Pot, CA-KNP-000088	08/30-09/16/24	I-20240120-MTO	12/26/24	USFS	198,101.61	03/17/25	<b>198,101.61</b>
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	03/14/25	<b>438,148.84</b>
CY24 Fire Support, CA-LPF-000003	08/25-11/12/24	2025-03	05/05/25	USFS	50,987.30	05/16/25	<b>50,987.30</b>
Eaton, CA-LAC-009087 (BH)	01/08-01/18/25	U-20250448-MTO	03/17/25	CalOES	45,385.21		
Eaton, CA-LAC-009087 (E691)	01/09-01/18/25	U-20250437-MTO	03/17/25	CalOES	83,998.13		
Eaton, CA-LAC-009087 (RTF)	01/10-01/18/25			CalOES	54,188.90		
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	03/14/25	<b>37,703.91</b>
Lake, CA-LPF-001542	07/06-07/23/24	2025-04	05/05/25	USFS	252,639.05	05/16/25	<b>252,639.05</b>
Mill, CA-PNF-000832	07/23-07/26/24	F-20240486-MTO	02/24/25	USFS	41,925.85	04/22/25	<b>41,925.85</b>
Mountain, CA-VNC-094825	11/06-11/13/24	U-20241878-MTO	04/03/25	CalOES	244,043.18		
OES Preposition 2/13/25, CA-OES-250054-XSB	02/13-02/14/25				15,740.98		
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 (SC/LB)	01/08-01/26/25	U-20250177-MTO	03/11/25	CalOES	124,707.34	05/05/25	<b>124,707.34</b>
Palisades, CA-LFD-000738 (E391)	01/07-01/18/25	U-20250544-MTO	03/19/25	CalOES	176,605.02		
Palisades, CA-LFD-000738 (RTF)	01/18-01/27/25			CalOES	97,925.04		
Park, CA-BTU-013761	07/26-08/14/24	U-20241461-MTO	03/18/25	CalOES	303,901.81	05/12/25	<b>303,901.81</b>
Pioneer, WA-SES-000173	07/30-08/18/24	F-20241065-MTO	10/10/24	USFS	184,944.27	04/16/25	<b>184,944.27</b>
Pioneer, WA-SES-000173 (SC)	07/30-08/18/24	F-20241487-MTO	01/03/25	USFS	94,798.70	04/01/25	<b>94,798.70</b>
Pioneer, WA-SES-000173 (SD)	07/30-08/18/24	F-20241693-MTO	12/26/24	USFS	79,383.84	04/21/25	<b>79,383.84</b>
Refugio, CA-LPF-002117	8/23/2024	2025-05	05/05/25	USFS	3,157.47	05/14/25	<b>3,157.47</b>
Refugio, CA-LPF-002117	8/23/2024				10,094.52		
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	04/22/25	<b>54,239.23</b>
Tiger Creek, OR-UMF-000830	10/02-10/18/24	F-20241918-MTO	02/13/25	USFS	196,217.09	04/22/25	<b>196,217.09</b>
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	03/17/25	<b>23,947.03</b>
2025 CSR Mobilization, CA-CSR-000020	01/18-01/19/25	U-20250624-MTO	03/20/25	USFS	17,585.65	03/17/25	<b>23,947.03</b>
<b>\$ 3,493,383.53</b>							<b>\$ 2,644,220.64</b>

# 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)	12-M % (net)
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%
February 2025	14,855,297.83	-	192,138.64	5,202.94	15,042,233.53	1.26%	8.21%
March 2025	15,042,233.53	-	(199,886.39)	5,248.07	14,837,099.07	-1.36%	5.23%
<b>Total</b>		<b>250,000.00</b>	<b>768,251.60</b>	<b>62,221.17</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)
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%
February 2025	8,718,623.38	-	115,078.07	3,068.14	8,830,633.31	1.28%	8.79%
March 2025	8,830,633.31	-	(115,810.32)	3,095.43	8,711,727.56	-1.35%	5.50%
<b>Total</b>		<b>1,750,000.00</b>	<b>384,579.40</b>	<b>31,396.67</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  
2/1/2025 to 2/28/2025

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

**Account Summary**

Source	Balance as of 2/1/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 2/28/2025
OPEB	\$14,855,297.83	\$0.00	\$192,138.64	\$5,202.94	\$0.00	\$0.00	\$15,042,233.53
PENSION	\$8,718,623.38	\$0.00	\$115,078.07	\$3,068.14	\$0.00	\$0.00	\$8,830,633.31
<b>Totals</b>	<b>\$23,573,921.21</b>	<b>\$0.00</b>	<b>\$307,216.71</b>	<b>\$8,271.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,872,866.84</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	1.29%	0.50%	8.78%	3.11%	4.39%	5.16%	1/19/2010
PENSION	1.32%	0.63%	8.92%	3.16%	4.40%	-	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  
3/1/2025 to 3/31/2025

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

**Account Summary**

Source	Balance as of 3/1/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 3/31/2025
OPEB	\$15,042,233.53	\$0.00	-\$199,886.39	\$5,248.07	\$0.00	\$0.00	\$14,837,099.07
PENSION	\$8,830,633.31	\$0.00	-\$115,810.32	\$3,095.43	\$0.00	\$0.00	\$8,711,727.56
<b>Totals</b>	<b>\$23,872,866.84</b>	<b>\$0.00</b>	<b>-\$315,696.71</b>	<b>\$8,343.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,548,826.63</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%	1.27%	5.53%	3.08%	5.69%	5.04%	1/19/2010
PENSION	-1.31%	1.32%	5.69%	3.13%	5.71%	-	6/29/2017

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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