

MONTECITO FIRE PROTECTION DISTRICT**Finance Committee Meeting Agenda**

Tuesday, January 22, 2019 at 2:00 p.m.

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

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of November and December 2018 financial statements.
3. Receive presentation from PARS/Highmark representative, Tory Milazzo, regarding the Fire District's post-retirement plan trust investment options.
 - a. Review PARS OPEB Trust Program statement for October and November 2018.
 - b. Discuss investment options and consider making a recommendation to the Board.
4. Fire Chief's Report.
5. Requests for items to be included in the next Finance Committee Meeting.
6. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 18, 2019.



Chip Hickman, Fire Chief

Agenda Item #2

Variance Report
Finance Committee - January 22, 2019

Report	Line Item	Variance Explanation
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis.
2 Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled.
3 Balance Sheet	1010 & 1210	The warrants and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
4 Balance Sheet	2130	Fund Balance - Committed maintains the District's reserve balances as of 7/1/18: Catastrophic \$2,400,000 and Economic Uncertainties \$3,670,000.
5 Balance Sheet	Fund 3652 0550	The deposit is for a prepaid engine with an expected delivery of February 2019.
6 Financial Status	Revenues: Taxes	Approximately 55% of property tax revenues are distributed by December. The District received 60% at December 31.
7 Financial Status	3750	The "YTD Actual" column for this account is currently showing a negative revenue balance due to account receivables from last fiscal year that have not been received yet. The receivables are considered collectible at this point.
8 Financial Status	4160 & 4610	Funds received from FEMA/CalOES for the Public Assistance Disaster Relief Program from the Thomas Fire/Debris Flow damages are recorded in these two accounts. As of 1/18/19, about 95% of expected funding has been received.
9 Financial Status	6301	The overtime reimbursable account exceeds the budgeted amount due to another busy fire season. An amendment will be presented in June to adjust the budgeted amount.
10 Financial Status	7030	This account has reached 77% of its budget because a new set of turnouts, totaling \$40,000, was purchased in September.
11 Financial Status	7205	Hazard mitigation projects have started back up in November.
12 Revenue Transactions	4160	The District has received property tax backfill revenue from the State for tax revenue losses resulting from the Thomas Fire and Debris Flow.
13 Financial Trend	7120	The expenses in this account are higher than it past years because the District is incurring generator rental expenses of \$2,300/month.
14 Financial Trend	7901	The transfers shown in previous years were for the Pension Obligation Fund payments. The final payment was posted in May of 2018.

Balance Sheet

As of: 12/31/2018
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 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2018
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	8,457,112.66	12,797,121.74	9,300,861.04	11,953,373.36
0115 -- Treasury FMV Adjustment	-56,692.45	28,427.50	0.00	-28,264.95 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	20,471.79	0.00	0.00	20,471.79
0211 -- Prop Tax Impounds Receivable	261,060.00	0.00	0.00	261,060.00 2
0230 -- Accounts Receivable	670,916.69	0.00	670,916.69	0.00
0240 -- Interest Receivable	30,785.95	42,818.39	52,831.63	20,772.71
Total Assets	9,384,154.64	12,868,367.63	10,024,609.36	12,227,912.91
Total Assets & Other Debits	9,384,154.64	12,868,367.63	10,024,609.36	12,227,912.91
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	511,655.03	511,893.90	238.87 3
1015 -- EFT Payable	163.06	4,066,424.73	4,066,261.67	0.00
1020 -- Salaries & Benefits Payable	22,398.00	22,398.00	0.00	0.00
1210 -- Accounts Payable	127,236.21	4,577,916.70	4,469,732.59	19,052.10 3
1240 -- Accrued Expenses	8,874.00	8,874.00	0.00	0.00
1730 -- Unidentified Deposits	0.00	2,371,850.19	2,371,850.19	0.00
Total Liabilities	158,671.27	11,559,118.65	11,419,738.35	19,290.97
Equity				
2110 -- Fund Balance-Nonspendable	178,091.00	0.00	0.00	178,091.00
2130 -- Fund Balance-Committed	6,070,500.00	0.00	0.00	6,070,500.00 4
2200 -- Fund Balance-Residual	2,976,892.37	28,208,307.62	31,191,446.19	5,960,030.94
Total Equity	9,225,483.37	28,208,307.62	31,191,446.19	12,208,621.94
Total Liabilities, Equity & Other Credits	9,384,154.64	39,767,426.27	42,611,184.54	12,227,912.91

Balance Sheet

As of: 12/31/2018
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 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2018
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,657,406.90	23,500.75	0.00	2,680,907.65
0115 -- Treasury FMV Adjustment	-17,813.99	16,373.91	4,899.20	-6,339.28
0240 -- Interest Receivable	8,223.30	21,888.25	18,900.75	11,210.80
0550 -- Deposits with Others	427,351.40	0.00	0.00	427,351.40
Total Assets	3,075,167.61	61,762.91	23,799.95	3,113,130.57
Liabilities, Equity & Other Credits				
Liabilities				
1730 -- Unidentified Deposits	0.00	4,600.00	4,600.00	0.00
Total Liabilities	0.00	4,600.00	4,600.00	0.00
Equity				
2110 -- Fund Balance-Nonspendable	427,351.40	0.00	0.00	427,351.40
2140 -- Fund Balance-Assigned	2,647,816.21	0.00	0.00	2,647,816.21
2200 -- Fund Balance-Residual	0.00	1,226,899.20	1,264,862.16	37,962.96
Total Equity	3,075,167.61	1,226,899.20	1,264,862.16	3,113,130.57
Total Liabilities, Equity & Other Credits	3,075,167.61	1,231,499.20	1,269,462.16	3,113,130.57

Balance Sheet

As of: 12/31/2018
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 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2018
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,650,048.41	43,122.49	0.00	5,693,170.90
0115 -- Treasury FMV Adjustment	-37,875.23	34,771.37	10,358.21	-13,462.07
0240 -- Interest Receivable	20,416.84	46,512.85	43,122.49	23,807.20
Total Assets	5,632,590.02	124,406.71	53,480.70	5,703,516.03
Total Assets & Other Debits	5,632,590.02	124,406.71	53,480.70	5,703,516.03
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	5,632,590.02	0.00	0.00	5,632,590.02
2200 -- Fund Balance-Residual	0.00	210,358.21	281,284.22	70,926.01
Total Equity	5,632,590.02	210,358.21	281,284.22	5,703,516.03
Total Liabilities, Equity & Other Credits	5,632,590.02	210,358.21	281,284.22	5,703,516.03

Financial Status

As of: 12/31/2018 (50% 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	6/30/2019 Fiscal Year Adjusted Budget	12/31/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	14,723,000.00	8,959,331.02	-5,763,668.98	60.85 %
3011 -- Property Tax-Unitary	144,700.00	142.13	-144,557.87	0.10 %
3015 -- PT PY Corr/Escapes Secured	73,238.00	-355.45	-73,593.45	-0.49 %
3020 -- Property Tax-Current Unsecd	705,255.00	569,419.53	-135,835.47	80.74 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	2,834.18	2,834.18	--
3040 -- Property Tax-Prior Secured	21,033.00	61.95	-20,971.05	0.29 %
3050 -- Property Tax-Prior Unsecured	5,850.00	-6,491.45	-12,341.45	-110.96 %
3054 -- Supplemental Pty Tax-Current	183,935.00	-18,223.07	-202,158.07	-9.91 %
3056 -- Supplemental Pty Tax-Prior	0.00	2,058.29	2,058.29	--
Taxes	15,857,011.00	9,508,777.13	-6,348,233.87	59.97 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	-4,266.11	-4,266.11	--
Fines, Forfeitures, and Penalties	0.00	-4,266.11	-4,266.11	--
Use of Money and Property				
3380 -- Interest Income	20,000.00	42,818.39	22,818.39	214.09 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	28,427.50	28,427.50	--
Use of Money and Property	20,000.00	71,245.89	51,245.89	356.23 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	345,000.00	-622,240.43	-967,240.43	-180.36 %
4160 -- State Aid for Disaster	0.00	1,060,194.01	1,060,194.01	--
4220 -- Homeowners Property Tax Relief	82,610.00	39,767.39	-42,842.61	48.14 %
Intergovernmental Revenue-State	427,610.00	477,720.97	50,110.97	111.72 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	140,000.00	18,028.00	-121,972.00	12.88 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	12/31/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
4610 -- Federal Aid for Disaster	0.00	1,764,072.00	1,764,072.00	-- 8
Intergovernmental Revenue-Federal	140,000.00	1,782,100.00	1,642,100.00	1,272.93 %
Charges for Services				
5105 -- Reimb for District Services	198,595.00	71,881.46	-126,713.54	36.19 %
Charges for Services	198,595.00	71,881.46	-126,713.54	36.19 %
Miscellaneous Revenue				
5895 -- Other-Donations	0.00	300.00	300.00	--
5909 -- Other Miscellaneous Revenue	7,500.00	5,758.52	-1,741.48	76.78 %
Miscellaneous Revenue	7,500.00	6,058.52	-1,441.48	80.78 %
Revenues	16,650,716.00	11,913,517.86	-4,737,198.14	71.55 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	7,937,225.00	4,219,204.23	3,718,020.77	53.16 %
6300 -- Overtime	130,000.00	14,050.67	115,949.33	10.81 %
6301 -- Overtime - Reimbursable	485,000.00	702,234.97	-217,234.97	144.79 % 9
6310 -- Overtime - Constant Staffing	795,000.00	114,625.96	680,374.04	14.42 %
6400 -- Retirement Contribution	2,539,640.00	1,673,185.40	866,454.60	65.88 %
6550 -- FICA/Medicare	134,325.00	72,255.04	62,069.96	53.79 %
6600 -- Health Insurance Contrib	1,962,500.00	923,831.22	1,038,668.78	47.07 %
6700 -- Unemployment Ins Contribution	10,040.00	344.25	9,695.75	3.43 %
6900 -- Workers Compensation	625,000.00	502,129.99	122,870.01	80.34 %
Salaries and Employee Benefits	14,618,730.00	8,221,861.73	6,396,868.27	56.24 %
Services and Supplies				
7030 -- Clothing and Personal	53,000.00	42,786.63	10,213.37	80.73 % 10
7050 -- Communications	99,500.00	62,378.25	37,121.75	62.69 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	12/31/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
7060 -- Food	2,500.00	411.49	2,088.51	16.46 %
7070 -- Household Supplies	30,250.00	13,094.86	17,155.14	43.29 %
7090 -- Insurance	31,000.00	32,017.00	-1,017.00	103.28 %
7120 -- Equipment Maintenance	35,000.00	31,162.11	3,837.89	89.03 %
7200 -- Structure & Ground Maintenance	26,550.00	15,301.37	11,248.63	57.63 %
7205 -- Fire Defense Zone	236,000.00	26,299.10	209,700.90	11.14 %
7322 -- Consulting & Mgmt Fees	3,350.00	0.00	3,350.00	0.00 %
7324 -- Audit and Accounting Fees	25,000.00	14,265.00	10,735.00	57.06 %
7348 -- Instruments & Equip. < \$5000	11,000.00	12,037.01	-1,037.01	109.43 %
7363 -- Equipment Maintenance	63,000.00	45,732.97	17,267.03	72.59 %
7400 -- Medical, Dental and Lab	30,000.00	16,625.05	13,374.95	55.42 %
7430 -- Memberships	12,500.00	11,605.45	894.55	92.84 %
7450 -- Office Expense	27,500.00	8,458.94	19,041.06	30.76 %
7460 -- Professional & Special Service	302,500.00	133,824.10	168,675.90	44.24 %
7507 -- ADP Payroll Fees	7,500.00	2,951.84	4,548.16	39.36 %
7510 -- Contractual Services	52,000.00	30,879.66	21,120.34	59.38 %
7530 -- Publications & Legal Notices	6,000.00	953.16	5,046.84	15.89 %
7546 -- Administrative Expense	240,000.00	0.00	240,000.00	0.00 %
7580 -- Rents/Leases-Structure	4,500.00	2,895.84	1,604.16	64.35 %
7630 -- Small Tools & Instruments	13,000.00	0.00	13,000.00	0.00 %
7650 -- Special Departmental Expense	553,500.00	43,947.89	509,552.11	7.94 %
7671 -- Special Projects	23,000.00	1,702.01	21,297.99	7.40 %
7730 -- Transportation and Travel	35,000.00	15,857.15	19,142.85	45.31 %
7731 -- Gasoline-Oil-Fuel	55,000.00	32,189.44	22,810.56	58.53 %
7732 -- Training	87,750.00	25,141.27	62,608.73	28.65 %
7760 -- Utilities	43,000.00	24,547.89	18,452.11	57.09 %
Services and Supplies	2,108,900.00	647,065.48	1,461,834.52	30.68 %

Financial Status

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	12/31/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Capital Assets				
8300 -- Equipment	315,000.00	61,452.08	253,547.92	19.51 %
Capital Assets	315,000.00	61,452.08	253,547.92	19.51 %
Expenditures	17,042,630.00	8,930,379.29	8,112,250.71	52.40 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	422,000.00	0.00	422,000.00	0.00 %
Other Financing Uses	422,000.00	0.00	422,000.00	0.00 %
Other Financing Sources & Uses	-422,000.00	0.00	422,000.00	0.00 %
Montecito Fire Protection Dist	-813,914.00	2,983,138.57	3,797,052.57	-366.52 %

Financial Status

As of: 12/31/2018 (50% 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	6/30/2019 Fiscal Year Adjusted Budget	12/31/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	10,000.00	21,888.25	11,888.25	218.88 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	11,474.71	11,474.71	--
Use of Money and Property	10,000.00	33,362.96	23,362.96	333.63 %
Revenues	10,000.00	33,362.96	23,362.96	333.63 %
Expenditures				
Capital Assets				
8300 -- Equipment	1,222,000.00	0.00	1,222,000.00	0.00 %
Capital Assets	1,222,000.00	0.00	1,222,000.00	0.00 %
Expenditures	1,222,000.00	0.00	1,222,000.00	0.00 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	422,000.00	0.00	-422,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	4,600.00	4,600.00	--
Other Financing Sources	422,000.00	4,600.00	-417,400.00	1.09 %
Other Financing Sources & Uses	422,000.00	4,600.00	-417,400.00	1.09 %
Montecito Fire Cap Outlay Res	-790,000.00	37,962.96	827,962.96	-4.81 %

Financial Status

As of: 12/31/2018 (50% 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	6/30/2019 Fiscal Year Adjusted Budget	12/31/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	15,000.00	46,512.85	31,512.85	310.09 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	24,413.16	24,413.16	--
Use of Money and Property	15,000.00	70,926.01	55,926.01	472.84 %
Revenues	15,000.00	70,926.01	55,926.01	472.84 %
Expenditures				
Capital Assets				
8100 -- Land	200,000.00	0.00	200,000.00	0.00 %
Capital Assets	200,000.00	0.00	200,000.00	0.00 %
Expenditures	200,000.00	0.00	200,000.00	0.00 %
Montecito Fire Land & Building	-185,000.00	70,926.01	255,926.01	-38.34 %
Net Financial Impact	-1,788,914.00	3,092,027.54	4,880,941.54	-172.84 %

Revenue Transactions

From 11/1/2018 to 12/31/2018

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
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT03321	11/15/2018		Est 2018 Sec 1% Collect 7-1-18 to 11-13-18 (3010)	2,270,536.23
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Sec Annual 1% Tax (3010)	144,596.69
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Sec Pipeline 1% Tax (3010)	12.55
AUT - PT03325	12/8/2018		Rvs Est 2017 Sec1%Collect 5-1-18 to 6-22-18 (3010)	-121,227.77
AUT - PT03326	12/14/2018		Est SEC 1% Apport 11-14-2018 to 12-14-2018 (3010)	6,665,413.32
Total Property Tax-Current Secured				8,959,331.02
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Sec Unitary 1% Tax (3011)	60.93
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Sec Unitary RR 1% Tax (3011)	81.20
Total Property Tax-Unitary				142.13
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Sec Escape 1% Tax (3015)	2,876.45
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Sec Escape 1% Tax (3015)	332.13
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Sec Annual 1% Tax (3015)	-2,299.13
AUT - PT03328	12/9/2018		06/30/18 TeeterAdj CY Sec Annual 1% Tax (3015)	-1,016.01
AUT - PT03328	12/9/2018		06/30/18 TeeterAdj CY Sec Escape 1% Tax (3015)	-248.89
Total PT PY Corr/Escapes Secured				-355.45
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Unsec Annual 1% Tax (3020)	840.47
Total Property Tax-Current Unsecd				840.47
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Unsec Escape 1% Tax (3023)	2,976.39
AUT - PT03328	12/9/2018		06/30/18 TeeterAdj CY Unsec Escape 1% Tax (3023)	-142.21
Total PT PY Corr/Escapes Unsecured				2,834.18
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03324	12/8/2018		05/01/18-06/30/18 PY Sec 1% Tax (3040)	-455.02

Revenue Transactions

From 11/1/2018 to 12/31/2018

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
AUT - PT03328	12/9/2018		06/30/18 TeeterAdj PY Sec 1% Tax (3040)	516.97
			Total Property Tax-Prior Secured	61.95
Line Item Account 3050 -- Property Tax-Prior Unsecured				-6,491.45
AUT - PT03324	12/8/2018		05/01/18-06/30/18 PY Unsec 1% Tax (3050)	-6,491.45
			Total Property Tax-Prior Unsecured	-6,491.45
Line Item Account 3054 -- Supplemental Pty Tax-Current				-56,318.68
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Neg Sup 1% Tax (3054)	-56,318.68
AUT - PT03324	12/8/2018		05/01/18-06/30/18 CY Suppl 1% Tax (3054)	46,937.91
AUT - PT03328	12/9/2018		06/30/18 TeeterAdj CY Suppl 1% Tax (3054)	-8,318.06
AUT - PT03328	12/9/2018		06/30/18 TeeterAdj CY Neg Sup 1% Tax (3054)	-524.24
			Total Supplemental Pty Tax-Current	-18,223.07
Line Item Account 3056 -- Supplemental Pty Tax-Prior				-577.58
AUT - PT03324	12/8/2018		05/01/18-06/30/18 PY Sup Sec 1% Tax (3056)	-577.58
AUT - PT03324	12/8/2018		05/01/18-06/30/18 PY Sup Unsec 1% Tax (3056)	2,870.62
AUT - PT03328	12/9/2018		06/30/18 TeeterAdj PY Sup Unsec 1% Tax (3056)	-234.94
AUT - PT03328	12/9/2018		06/30/18 TeeterAdj PY Sup Sec 1% Tax (3056)	0.19
			Total Supplemental Pty Tax-Prior	2,058.29
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				-4,266.11
AUT - PT03334	12/8/2018		Escape 506 INT PEN 5-1-2018 to 6-30-2018 (3057)	-4,266.11
			Total PT-506 Int, 480 CIOS/CIC Pen	-4,266.11
Line Item Account 3380 -- Interest Income				20,772.71
AUT - INTACCR	12/31/2018		INTEREST APPORTIONMENT ACCRUAL	20,772.71
			Total Interest Income	20,772.71
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				1,577.43
AUT - FMV1218	12/31/2018		FMV ADJUSTMENTS	1,577.43
			Total Unrealized Gain/Loss Invstmnts	1,577.43

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Revenue Transactions

From 11/1/2018 to 12/31/2018

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
Line Item Account 3750 -- State-Emergency Assistance				
AUT - RACRvsl	12/1/2018		CalOES fire reimbursement: Lane	-742.00
AUT - RACRvsl	12/1/2018		CalOES fire reimbursement: Aliso	-16,080.00
AUT - RACRvsl	12/1/2018		CalOES fire reimbursement: Pawnee	-18,594.00
AUT - RACRvsl	12/1/2018		CalOES fire reimbursement: La Tuna	-39,839.00
AUT - RACRvsl	12/1/2018		CalOES fire reimbursement: Thomas	-567,572.00
			Total State-Emergency Assistance	-642,827.00
				7
Line Item Account 4160 -- State Aid for Disaster				
JE - 0179427	12/6/2018		17/18 Supp Tax Loss Claimed P Tax Backfill (4160)	40,675.75
JE - 0179522	12/6/2018		18/19 Annual Tax Loss Claimed P Tax Backfill (4160)	534,398.26
DJE - 0112834	12/14/2018		CalOES PA reimb. DR-4353, Emerg. staffing & Admin	460,430.00
DJE - 0112834	12/14/2018		CalOES PA reimb. DR-4353, Donated Resource & Admin	24,690.00
			Total State Aid for Disaster	1,060,194.01
				12
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT03323	12/3/2018		2018/19 HOE 1pct and Bond Appmt- 15% (4220)	11,930.22
AUT - PT03336	12/31/2018		2018/19 HOE 1pct and Bond Appmt-35%(4220)	27,837.17
			Total Homeowners Property Tax Relief	39,767.39
Line Item Account 4610 -- Federal Aid for Disaster				
DJE - 0112834	12/14/2018		FEMA PA reimb. DR-4353, Emergency staffing	1,674,290.00
DJE - 0112834	12/14/2018		FEMA PA reimb. DR-4353, Donated Resources	89,782.00
			Total Federal Aid for Disaster	1,764,072.00
Line Item Account 5105 -- Reimb for District Services				
JE - 0179080	12/4/2018		INVOICE# 2018-07 DISPATCH SERVICES	22,950.00
			Total Reimb for District Services	22,950.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0112834	12/14/2018		Cal Card Rebate, November 2018	360.81
			Total Other Miscellaneous Revenue	360.81

Revenue Transactions

From 11/1/2018 to 12/31/2018

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
			Total Montecito Fire Protection Dist	11,202,799.31

Revenue Transactions

From 11/1/2018 to 12/31/2018

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	12/31/2018		INTEREST APPORTIONMENT ACCRUAL	11,210.80
Total Interest Income				11,210.80
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV1218	12/31/2018		FMV ADJUSTMENTS	16,373.91
Total Unrealized Gain/Loss Invstmnts				16,373.91
Total Montecito Fire Cap Outlay Res				27,584.71

Revenue Transactions

From 11/1/2018 to 12/31/2018

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	12/31/2018		INTEREST APPORTIONMENT ACCRUAL	23,807.20
				23,807.20
Total Interest Income				
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV1218	12/31/2018		FMV ADJUSTMENTS	34,771.37
				34,771.37
Total Unrealized Gain/Loss Invstmnts				
				58,578.57
Total Montecito Fire Land & Building				

Cost Transactions

From 11/1/2018 to 12/31/2018

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
11/01/2018	CLM - 0510068	AFLAC	Employee paid insurance, October 2018	0.00	1,670.74
11/01/2018	CLM - 0510568	MASSMUTUAL	Employer/employee 457 plan contributions, 11/1/18	0.00	23,586.00
11/01/2018	EFC - 0022198	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/1/18	0.00	240,107.85
11/01/2018	EFC - 0022198	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/1/18	0.00	66,593.25
11/01/2018	MIC - 0115185	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 11/1/18	0.00	35,931.91
11/02/2018	EFC - 0022167	WAGEWORKS INC	Montecito Fire FSA plan pmts, 10/29-10/31/18	0.00	840.00
11/14/2018	EFC - 0022257	WAGEWORKS INC	Montecito Fire FSA plan pmts, 11/1-11/14/18	0.00	1,491.26
11/16/2018	CLM - 0513734	MASSMUTUAL	Employer/employee 457 plan contributions, 11/16/18	0.00	23,586.00
11/16/2018	CLM - 0513735	MONTECITO FIREMENS ASSOC	Employee association dues, 11/16/18	0.00	6,300.00
11/16/2018	CLM - 0513735	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 11/16/18	0.00	1,078.00
11/16/2018	EFC - 0022323	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/16/18	0.00	224,123.85
11/16/2018	EFC - 0022323	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/16/18	0.00	63,512.08
11/16/2018	MIC - 0115377	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, M/D/YY	0.00	35,922.39
11/30/2018	EFC - 0022357	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 11/30/18	0.00	304,448.61
11/30/2018	EFC - 0022357	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 11/30/18	0.00	111,413.34
11/30/2018	EFC - 0022358	WAGEWORKS INC	Montecito Fire FSA plan pmts, 11/15-11/27/18	0.00	428.20
11/30/2018	JE - 0179122		Payroll check, 11/30/18	0.00	47.10
12/01/2018	CLM - 0515043	MASSMUTUAL	Employer/employee 457 plan contributions, 11/30/18	0.00	25,916.00
12/01/2018	JE - 0179627		Overtime adjustment, 10/16/18	0.00	-22,492.00
12/03/2018	CLM - 0514040	AFLAC	Employee paid insurance, November 2018	0.00	1,670.74
12/12/2018	MIC - 0115819	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 11/30/18	0.00	35,058.80
12/14/2018	CLM - 0516133	MASSMUTUAL	Employer/employee 457 plan contributions, 12/14/18	0.00	27,061.00
12/14/2018	CLM - 0516137	MONTECITO FIREMENS ASSOC	Employee association dues, 12/14/18	0.00	6,375.00

Cost Transactions

From 11/1/2018 to 12/31/2018

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
12/14/2018	CLM - 0516137	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 12/14/18	0.00	1,102.50
12/14/2018	DJE - 0112834		Flexible spending account refund, June 2018	0.00	-2,697.00
12/14/2018	EFC - 0022449	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/14/18	0.00	222,534.88
12/14/2018	EFC - 0022449	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/14/18	0.00	64,409.36
12/14/2018	JE - 0179596		Payroll check, 12/14/18	0.00	1,934.60
12/14/2018	MIC - 0116127	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 12/15/18	0.00	36,044.47
12/27/2018	EFC - 0022536	WAGEWORKS INC	Montecito Fire FSA plan pmts, 11/28-12/27/18	0.00	17,912.91
12/31/2018	EFC - 0022577	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 12/31/18	0.00	229,781.79
12/31/2018	EFC - 0022577	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 12/31/18	0.00	63,467.95
				0.00	1,849,161.58
				Total Regular Salaries	
Line Item Account 6300 -- Overtime					
12/01/2018	JE - 0179627		Overtime adjustment, 10/16/18	0.00	9,349.75
				0.00	9,349.75
				Total Overtime	
Line Item Account 6310 -- Overtime - Constant Staffing					
12/01/2018	JE - 0179627		Overtime adjustment, 10/16/18	0.00	13,142.25
				0.00	13,142.25
				Total Overtime - Constant Staffing	
Line Item Account 6400 -- Retirement Contribution					
11/01/2018	MIC - 0115185	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 11/1/18	0.00	57,373.01
11/16/2018	MIC - 0115377	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, M/D/YY	0.00	57,360.97
12/12/2018	MIC - 0115819	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 11/30/18	0.00	55,952.76
12/14/2018	MIC - 0116127	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 12/15/18	0.00	57,469.19
				0.00	228,155.93
				Total Retirement Contribution	

Cost Transactions

From 11/1/2018 to 12/31/2018

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 6550 -- FICA/Medicare					
11/01/2018	EFC - 0022198	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 11/1/18	0.00	5,271.74
11/16/2018	EFC - 0022323	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 11/16/18	0.00	4,827.55
11/30/2018	EFC - 0022357	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 11/30/18	0.00	6,740.77
12/14/2018	EFC - 0022449	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/14/18	0.00	5,067.80
12/31/2018	EFC - 0022577	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 12/31/18	0.00	5,426.81
			Total FICA/Medicare	0.00	27,334.67
Line Item Account 6600 -- Health Insurance Contrib					
11/01/2018	CLM - 0507924	LINCOLN NATIONAL LIFE INS	Life Insurance, November 2018	0.00	767.80
11/01/2018	CLM - 0510046	DELTA DENTAL	Dental insurance, November 2018	0.00	16,043.20
11/01/2018	CLM - 0510078	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, November 2018	0.00	133,757.82
11/01/2018	MIC - 0114244	Vision Service Plan-CA	Vision insurance - active, November 2018	0.00	1,496.38
11/01/2018	MIC - 0114244	Vision Service Plan-CA	Vision insurance - retirees, November 2018	0.00	1,528.91
12/01/2018	CLM - 0512833	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, December 2018	0.00	133,553.06
12/01/2018	CLM - 0512836	LINCOLN NATIONAL LIFE INS	Life Insurance, December 2018	0.00	767.80
12/01/2018	CLM - 0513694	DELTA DENTAL	Dental insurance, December 2018	0.00	16,043.20
12/01/2018	MIC - 0115494	Vision Service Plan-CA	Vision insurance - active, December 2018	0.00	1,496.38
12/01/2018	MIC - 0115494	Vision Service Plan-CA	Vision insurance - retirees, December 2018	0.00	1,528.91
12/31/2018	CLM - 0516901	CADA-SAVE/EAP	Employee assistance program, annual contract	0.00	1,530.00
			Total Health Insurance Contrib	0.00	308,513.46
Line Item Account 6700 -- Unemployment Ins Contribution					
11/01/2018	EFC - 0022198	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 11/1/18	0.00	73.46
11/30/2018	EFC - 0022357	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 11/30/18	0.00	33.70

January 22, 2019

Cost Transactions

From 11/1/2018 to 12/31/2018

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
12/14/2018	EFC - 0022449	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 12/14/18	0.00	45.89
12/31/2018	EFC - 0022577	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 12/31/18	0.00	79.11
Total Unemployment Ins Contribution				0.00	232.16
Line Item Account 6900 -- Workers Compensation					
12/14/2018	DJE - 0112834		WC disability payments, 10/23-12/3/18	0.00	-7,291.62
Total Workers Compensation				0.00	-7,291.62
Line Item Account 7030 -- Clothing and Personal					
11/02/2018	CLM - 0510553	ON DUTY UNIFORMS	Cargo pants (8)	0.00	1,467.88
11/20/2018	CLM - 0512639	SANTA BARBARA TROPHY	PPE: Name badge (1)	0.00	11.42
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Passport name tags	0.00	24.34
12/13/2018	CLM - 0514739	ON DUTY UNIFORMS	Uniform pants (2)	0.00	363.98
Total Clothing and Personal				0.00	1,867.62
Line Item Account 7050 -- Communications					
11/01/2018	CLM - 0510371	SPRINT	E92 Sim cards for MDC, 9/26-10/25/18	0.00	75.98
11/01/2018	MIC - 0114315	FRONTIER	209/097-2953.0	0.00	662.19
11/01/2018	MIC - 0114315	FRONTIER	209/111-1529.0	0.00	139.20
11/01/2018	MIC - 0114315	FRONTIER	805-565-9618	0.00	60.73
11/01/2018	MIC - 0114315	FRONTIER	805-969-0318	0.00	63.39
11/01/2018	MIC - 0114315	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.82
11/01/2018	MIC - 0114315	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.82
11/01/2018	MIC - 0114315	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.82
11/01/2018	MIC - 0114315	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.82
11/01/2018	MIC - 0114315	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.64
11/01/2018	MIC - 0114315	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.82
11/02/2018	MIC - 0114389	TURN WIRELESS	Redundant internet Station 1: December 2018	0.00	88.25
11/02/2018	MIC - 0114389	TURN WIRELESS	Redundant internet Station 2: December 2018	0.00	88.25

January 22, 2019

Cost Transactions

From 11/1/2018 to 12/31/2018

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/05/2018	CLM - 0510751	NATIONWIDE POWER SOLUTIONS INC	UPS for dispatch - Battery Installation	0.00	3,417.26
11/08/2018	CLM - 0511545	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet	0.00	2,747.19
11/09/2018	CLM - 0511547	IMPULSE INTERNET SERVICES	Phone services, 11/25-12/24/18	0.00	1,883.97
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Comm Center supplies and car charger for 900	0.00	291.96
11/26/2018	MIC - 0114915	SATCOM GLOBAL INC	Satellite phone charges	0.00	308.90
11/28/2018	CLM - 0513654	VERIZON WIRELESS	Wireless service, 10/14-11/13/18	0.00	2,675.67
12/04/2018	CLM - 0514333	SPRINT	E92 Sim cards for MDC, 10/26-11/25/18	0.00	75.98
12/04/2018	CLM - 0514348	SATCOM GLOBAL INC	Satellite phone charges	0.00	154.87
12/04/2018	MIC - 0115578	FRONTIER	209/097-2953.0	0.00	662.19
12/04/2018	MIC - 0115578	FRONTIER	209/111-1529.0	0.00	139.20
12/04/2018	MIC - 0115578	FRONTIER	805-565-9618	0.00	60.73
12/04/2018	MIC - 0115578	FRONTIER	805-969-0318	0.00	63.41
12/04/2018	MIC - 0115578	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.82
12/04/2018	MIC - 0115578	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.82
12/04/2018	MIC - 0115578	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.82
12/04/2018	MIC - 0115578	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.82
12/04/2018	MIC - 0115578	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.64
12/04/2018	MIC - 0115578	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.82
12/05/2018	MIC - 0115673	TURN WIRELESS	Redundant internet Station 1: January 2019	0.00	88.25
12/05/2018	MIC - 0115673	TURN WIRELESS	Redundant internet Station 2: January 2019	0.00	88.25
12/14/2018	DJE - 0112834		MERRAG reimb. for cell phone services	0.00	-115.56
12/19/2018	CLM - 0516081	IMPULSE INTERNET SERVICES	Phone services, 12/25-1/24/19	0.00	1,883.95
12/19/2018	CLM - 0516086	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet	0.00	2,747.19
12/31/2018	CLM - 0517668	VERIZON WIRELESS	Wireless service, 11/14-12/13/18	0.00	2,439.28
			Total Communications	0.00	21,478.16
Line Item Account 7060 -- Food					Pg. 25
12/31/2018	CLM - 0516991	Various	Reimbursement for food: Door-to-Door campaign	0.00	238.87

January 22, 2019

Cost Transactions

From 11/1/2018 to 12/31/2018

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 7070 -- Household Supplies					
11/02/2018	MIC - 0114392	MISSION UNIFORM SERVICE INC	Shop towels, Sta. 1	0.00	251.96
11/02/2018	MIC - 0114392	MISSION UNIFORM SERVICE INC	Shop towels, Sta. 2	0.00	376.52
11/09/2018	CLM - 0511118	HEALTHY ZONE SC LLC	Turnouts cleaned, 48 sets	0.00	1,440.00
11/09/2018	CLM - 0511484	Montecito Village Hardware	Household supplies	0.00	102.17
11/09/2018	MIC - 0114704	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	231.65
11/09/2018	MIC - 0114704	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	56.67
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Household cleaning supplies	0.00	32.30
11/21/2018	MIC - 0114821	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	423.25
11/21/2018	MIC - 0114821	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	159.82
11/28/2018	CLM - 0513709	VERITIV OPERATING COMPANY	Household supplies	0.00	718.37
12/03/2018	MIC - 0115540	MISSION UNIFORM SERVICE INC	Shop towels, Sta. 1	0.00	161.64
12/03/2018	MIC - 0115540	MISSION UNIFORM SERVICE INC	Shop towels, Sta. 2	0.00	278.00
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Household supplies	0.00	152.90
12/19/2018	CLM - 0516129	Montecito Village Hardware	Paint brushes, primer, paint, washer set	0.00	41.06
12/19/2018	MIC - 0116108	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	279.56
12/19/2018	MIC - 0116108	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	91.85
12/20/2018	CLM - 0516545	ROBERT GALBRAITH	R. Galbraith Reimb:Christmas Tree, Station 1	0.00	76.11
				Total Household Supplies	4,873.83
Line Item Account 7120 -- Equipment Maintenance					
11/02/2018	CLM - 0510580	GARET BLAKE	G. Blake Reimb: Station 1 touch up paint	0.00	34.28
11/16/2018	CLM - 0511955	ALLSTAR FIRE EQUIPMENT INC	SCBA repair parts	0.00	973.08
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Locks for RAWs weather station	0.00	34.46
11/27/2018	CLM - 0512837	SAFETY KLEEN CORP	Quarterly solvent tank maintenance	0.00	254.02
11/28/2018	CLM - 0513678	UNITED RENTALS NORTHWEST	Generator rental-11/18-11/29/18	0.00	2,270.64
12/03/2018	CLM - 0514145	GARET BLAKE	G. Blake Reimb: Battery restock	0.00	78.79

Cost Transactions

From 11/1/2018 to 12/31/2018

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
12/18/2018	CLM - 0515540	ROGER L FORTIER DBA RLF TRUCKING	Sand: 11/20, 11/21/18	0.00	1,517.50
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Repair/calibration of SCBA mask testing machine	0.00	749.80
12/19/2018	CLM - 0516077	Pauletto Electric	Disconnect generator/reconnect new generator	0.00	269.69
12/19/2018	CLM - 0516103	ALLSTAR FIRE EQUIPMENT INC	Scott Compressor Service	0.00	1,582.45
12/19/2018	CLM - 0516124	McCormix Corporation	Evacuate fuel from generator	0.00	243.62
12/19/2018	CLM - 0516135	HAYWARD LUMBER COMPANY SB	Fence repair: Station 1	0.00	99.44
12/20/2018	CLM - 0516626	RUGGIERO PLUMBING	Ice maker installation	0.00	250.00
12/31/2018	CLM - 0517092	UNITED RENTALS NORTHWEST	Generator rental-11/29/18-12/27/18	0.00	2,270.64
			Total Equipment Maintenance	0.00	10,628.41
Line Item Account 7200 -- Structure & Ground Maintenance					
11/09/2018	CLM - 0510952	Peyton Scapes	Landscape maintenance	0.00	770.00
11/09/2018	CLM - 0511138	MUNOZ PLUMBING REPAIR	Repair water line; 1259 E. Valley Rd	0.00	436.31
11/16/2018	CLM - 0510958	ALFREDO GONZALEZ	Pressure wash ext, paint interior 1259 E Valley	0.00	1,650.00
12/31/2018	MIC - 0116615	ANCHOR AIR SYSTEMS	Condenser service : Station 1	0.00	100.00
12/31/2018	MIC - 0116615	ANCHOR AIR SYSTEMS	Preventative maintenance on all HVAC: Station 1	0.00	802.53
12/31/2018	MIC - 0116615	ANCHOR AIR SYSTEMS	Semi annual maintenance on all HVAC: Station 2	0.00	301.26
			Total Structure & Ground Maintenance	0.00	4,060.10
Line Item Account 7205 -- Fire Defense Zone					
11/28/2018	MIC - 0114888	ECO TREE WORKS	Hazard Tree Removal: Sierra Vista	0.00	3,908.00
11/28/2018	MIC - 0114888	ECO TREE WORKS	Hazard Tree Removal: Sun Rise Hill Lane	0.00	5,388.00
11/28/2018	MIC - 0114888	ECO TREE WORKS	Property Owner Assistance: Creekside	0.00	1,250.00
12/19/2018	CLM - 0516099	FREEDOM SIGNS	Roadside project invasive plant removal signs	0.00	504.60
12/20/2018	CLM - 0516549	FIRESAFE SOLUTIONS	Roadside weed abatement, East/West Mountain Dr.	0.00	3,960.00
12/31/2018	CLM - 0517178	FIRESAFE SOLUTIONS	Roadside weed abatement, Bella Vista, Pk Ln, Romero	0.00	4,950.00
			Total Fire Defense Zone	0.00	19,960.60

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Cost Transactions

From 11/1/2018 to 12/31/2018

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 7324 -- Audit and Accounting Fees					
11/19/2018	CLM - 0512497	FECHTER & COMPANY	Financial Audit, FY 17-18	0.00	8,038.00
12/31/2018	JE - 0180449		FIN quarterly billing Q2, FY 18-19	0.00	3,113.50
			Total Audit and Accounting Fees	0.00	11,151.50
Line Item Account 7348 -- Instruments & Equip. < \$5000					
12/17/2018	CLM - 0515519	FTS FOREST TECHNOLOGY SYSTEMS LTD	Voice transmitter, Telem Port Conn	0.00	1,323.48
			Total Instruments & Equip. < \$5000	0.00	1,323.48
Line Item Account 7363 -- Equipment Maintenance					
11/02/2018	CLM - 0510549	SOUTH COAST EMERGENCY VEHICLE SERVICE	Parts for E91 & E92	0.00	1,857.78
11/02/2018	MIC - 0114385	BUNNIN	903: radiator, 4 wheel alignment	0.00	1,530.46
11/02/2018	MIC - 0114385	BUNNIN	P921: Brake booster & master cylinder	0.00	303.97
11/02/2018	MIC - 0114386	Kimball Midwest Corp	E91, E92, E391, E392: Air fittings & electrical	0.00	289.87
11/02/2018	MIC - 0114386	Kimball Midwest Corp	E91: Brake fittings	0.00	270.01
11/06/2018	CLM - 0510947	CARQUEST AUTO PARTS	Shop supplies & parts	0.00	1,354.20
11/08/2018	CLM - 0510955	WATCO EQUIPMENT INC	E91: Light bar gasket	0.00	18.72
11/09/2018	CLM - 0510957	INTERSTATE BATTERIES OF SIERRA MADRE	E91: Batteries	0.00	1,023.29
11/09/2018	CLM - 0510977	AMSOIL INC	Oil stock for smaller vehicles	0.00	184.26
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Full service detail: BC914	0.00	220.00
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Mechanic shop supplies	0.00	135.11
11/21/2018	CLM - 0511832	Hi-Tech Emergency Vehicle Service Inc	E91: PTO unit	0.00	2,040.39
11/27/2018	CLM - 0513049	Hi-Tech Emergency Vehicle Service Inc	E92: Intake gaskets, discharge valve kit	0.00	304.48
11/27/2018	MIC - 0115172	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92: Brake valves	0.00	90.43
11/27/2018	MIC - 0115172	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Transmission filter kit	0.00	71.35
11/27/2018	MIC - 0115172	VELOCITY TRUCK CENTER VENTURA COUNTY	E93: Brake valves	0.00	31.42

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Cost Transactions

From 11/1/2018 to 12/31/2018

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/28/2018	MIC - 0115375	HUGO'S AUTO DETAILING	Car wash service, November 2018	0.00	710.00
11/28/2018	MIC - 0115375	HUGO'S AUTO DETAILING	Car wash service, October 2018	0.00	240.00
11/28/2018	MIC - 0115381	Kimball Midwest Corp	Fender washer assortment; E91, E92, E391, E392	0.00	112.06
11/28/2018	MIC - 0115381	Kimball Midwest Corp	Suplies for E91, E92, E391, E392	0.00	365.07
11/28/2018	MIC - 0115398	SM TIRE	Spare rim; E91	0.00	778.27
11/28/2018	MIC - 0115398	SM TIRE	Spare rim; E92	0.00	708.27
11/28/2018	MIC - 0115398	SM TIRE	Tire change; E92	0.00	126.24
11/29/2018	CLM - 0512634	AMSOIL INC	oil stock for smaller vehicles	0.00	184.26
11/29/2018	MIC - 0115413	VELOCITY TRUCK CENTER VENTURA COUNTY	Air fittings, gasket, belt: E391	0.00	170.66
11/29/2018	MIC - 0115413	VELOCITY TRUCK CENTER VENTURA COUNTY	Crankcase: E391	0.00	361.43
11/29/2018	MIC - 0115413	VELOCITY TRUCK CENTER VENTURA COUNTY	Drain plug: E391	0.00	5.92
11/29/2018	MIC - 0115413	VELOCITY TRUCK CENTER VENTURA COUNTY	Power steering parts: E391	0.00	188.81
12/03/2018	MIC - 0115495	PERRY FORD LINCOLN MAZDA	Parts for P922	0.00	237.64
12/03/2018	MIC - 0115495	PERRY FORD LINCOLN MAZDA	Parts for U91	0.00	417.84
12/04/2018	CLM - 0514358	VELOCITY TRUCK CENTER VENTURA COUNTY	Parts for E391	0.00	321.77
12/14/2018	DJE - 0112834		Insurance reimbursement for E93 claim	0.00	-2,010.90
12/14/2018	DJE - 0112834		MERRAG reimb. for van smog check	0.00	-58.25
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Vehicle parts and servicing	0.00	1,361.18
12/19/2018	MIC - 0116115	Kimball Midwest Corp	Air line removal tool: E91, E92, E391, E392	0.00	322.18
12/19/2018	MIC - 0116115	Kimball Midwest Corp	Shop supplies	0.00	143.48
12/20/2018	CLM - 0516550	VELOCITY TRUCK CENTER VENTURA COUNTY	Wheel chocks; E-691, E-692, M-91, Sq-91	0.00	61.51
12/20/2018	CLM - 0516648	SOUTH COAST EMERGENCY VEHICLE SERVICE	Parts for E-91, E-92, E-391	0.00	2,189.28
12/20/2018	MIC - 0116113	VELOCITY TRUCK CENTER VENTURA COUNTY	New vin#/ID decals: E391	0.00	245.90
12/20/2018	MIC - 0116113	VELOCITY TRUCK CENTER	Parts for E391	0.00	125.42

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Cost Transactions

From 11/1/2018 to 12/31/2018

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
12/21/2018	CLM - 0516747	VENTURA COUNTY VELOCITY TRUCK CENTER VENTURA COUNTY	Hub caps: E-91	0.00	90.96
12/31/2018	CLM - 0517247	Kimball Midwest Corp	Test fittings for cab lift: USAR 91	0.00	92.09
12/31/2018	CLM - 0517250	VELOCITY TRUCK CENTER VENTURA COUNTY	Diesel exhaust fluid: E-391	0.00	23.12
12/31/2018	MIC - 0116604	SOUTH COAST EMERGENCY VEHICLE SERVICE	All-steer alarm: E-92	0.00	76.20
12/31/2018	MIC - 0116604	SOUTH COAST EMERGENCY VEHICLE SERVICE	Wiper switch: E-91	0.00	100.76
Total Equipment Maintenance				0.00	17,416.91
Line Item Account 7400 -- Medical, Dental and Lab					
11/05/2018	MIC - 0114453	Life Assist Inc	Patient medical supplies	0.00	427.05
11/21/2018	CLM - 0511959	Life Assist Inc	Patient medical supplies	0.00	9.90
12/17/2018	CLM - 0515523	Life Assist Inc	Patient medical supplies	0.00	1,129.71
Total Medical, Dental and Lab				0.00	1,566.66
Line Item Account 7430 -- Memberships					
11/20/2018	CLM - 0512548	SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC	SB County Special Districts: MFPD, 2019	0.00	300.00
Total Memberships				0.00	300.00
Line Item Account 7450 -- Office Expense					
11/01/2018	CLM - 0510315	IRON MOUNTAIN	Shredding service, monthly fee	0.00	80.46
11/02/2018	CLM - 0510554	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, 9/30-10/29/18	0.00	349.98
11/05/2018	CLM - 0510703	STAPLES BUSINESS CREDIT	Office supplies	0.00	266.40
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Office supplies and postage	0.00	198.19
11/30/2018	CLM - 0513914	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, 10/30-11/29/18	0.00	388.06
12/04/2018	CLM - 0514314	STAPLES BUSINESS CREDIT	Office supplies	0.00	275.19
12/04/2018	CLM - 0514347	IRON MOUNTAIN	Shredding service, monthly fee	0.00	80.76

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From 11/1/2018 to 12/31/2018

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Display easels (10)	0.00	226.42
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	External hard drives (3)	0.00	288.28
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Office supplies, postage and CC admin fees	0.00	343.96
12/31/2018	CLM - 0517258	COASTAL COPY	Repair of loft copier	0.00	135.00
12/31/2018	CLM - 0517669	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, December 2018	0.00	225.65
Total Office Expense				0.00	2,858.35
Line Item Account 7460 -- Professional & Special Service					
11/02/2018	CLM - 0510497	GEO ELEMENTS LLC	Thomas Fire Aftermath & CWPP Amendment: Oct 2018	0.00	8,555.76
11/02/2018	CLM - 0510565	SANSUM CLINIC, OCCUPATIONAL MEDICINE	Medical Review	0.00	55.00
11/05/2018	MIC - 0114452	INFORMACO EMEND BILLING SERVICE	IT support, November 2018	0.00	4,600.00
11/05/2018	MIC - 0114452	INFORMACO EMEND BILLING SERVICE	IT support, Thomas fire project	0.00	600.00
11/09/2018	CLM - 0510945	NORM KATZ PSY D	Pre-employment Psychological Screening	0.00	450.00
11/20/2018	CLM - 0512298	PRICE POSTEL & PARMA	Legal services, October 2018	0.00	4,308.00
11/21/2018	CLM - 0511822	DEPARTMENT OF JUSTICE ACCOUNTING SERVICES	LiveScan fingerprint screening (1)	0.00	49.00
11/26/2018	CLM - 0512283	ROBERT D TENEYCK	Comm services: Stamp Event	0.00	5,212.03
11/26/2018	CLM - 0512283	ROBERT D TENEYCK	Engine logo design services	0.00	670.00
11/27/2018	CLM - 0513161	DEMSEY FILLIGER & ASSOCIATES	GASB 75 Disclosure Report for 6/30/18	0.00	500.00
11/28/2018	CLM - 0513610	ANGEL L ISCOVICH	Medical Director Services (July-December 2018)	0.00	3,000.00
12/04/2018	MIC - 0115591	INFORMACO EMEND BILLING SERVICE	IT support, December 2018	0.00	4,600.00
12/04/2018	MIC - 0115591	INFORMACO EMEND BILLING SERVICE	IT support, Thomas fire project	0.00	5,070.00
12/18/2018	CLM - 0515893	SANSUM CLINIC, OCCUPATIONAL MEDICINE	Employee medical exams	0.00	2,469.00
12/31/2018	CLM - 0516861	PRICE POSTEL & PARMA	Legal services, November 2018	0.00	3,910.50

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Cost Transactions

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Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/31/2018	CLM - 0517666	SINTRA GROUP	Background Investigation	0.00	1,552.50
			Total Professional & Special Service	0.00	45,601.79
Line Item Account 7507 -- ADP Payroll Fees					
11/09/2018	EFC - 0022187	ADP INC	ADP fees, 10/31/18	0.00	284.35
11/16/2018	EFC - 0022212	ADP INC	ADP fees, 11/16/18; Masterfile Mass Change	0.00	55.00
12/07/2018	EFC - 0022353	ADP INC	ADP fees, 11/30/18	0.00	304.75
12/21/2018	EFC - 0022465	ADP INC	ADP fees, 12/15/18	0.00	244.04
			Total ADP Payroll Fees	0.00	888.14
Line Item Account 7510 -- Contractual Services					
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Fax, server and phone apps, monthly fees	0.00	27.84
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Survey Monkey annual fee	0.00	336.00
12/14/2018	CLM - 0515269	MITCHELL1	Vehicle diagnostic software renewal	0.00	1,728.00
12/17/2018	CLM - 0515535	MICHAEL R OLHISER	Fitness equipment maintenance Sta 1 & 2	0.00	300.00
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Fax, server and phone apps, monthly fees	0.00	28.26
12/19/2018	CLM - 0516625	AMERAVANT	Website updates	0.00	550.00
12/20/2018	CLM - 0516543	ESO SOLUTIONS INC	Firehouse Software, 4/1/18-3/31/19	0.00	1,815.00
			Total Contractual Services	0.00	4,785.10
Line Item Account 7530 -- Publications & Legal Notices					
11/06/2018	CLM - 0511001	SANTA BARBARA NEWS PRESS	Public notice: Ordinance 2018-1	0.00	43.68
12/14/2018	CLM - 0515516	SANTA BARBARA NEWS PRESS	public notice:Ord 2018-01, full & Construction Mgr	0.00	812.76
			Total Publications & Legal Notices	0.00	856.44
Line Item Account 7650 -- Special Departmental Expense					
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Recognition gift for Chief Eric Peterson	0.00	60.00
12/04/2018	CLM - 0514313	ENTENMANN ROVIN CO	Badge for Elmquist, retirement badge for Kellogg	0.00	291.07
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Valor Ceremony supplies	0.00	40.00

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
SYSTEM					
Line Item Account 7730 -- Transportation and Travel					
11/02/2018	CLM - 0510509	ARACELI GIL	Recognition for S. B. County Auditor Staff	0.00	391.07
11/02/2018	CLM - 0510577	LOREN BASS	L. Bass: Pierce Type 3 Mid-Build	0.00	140.00
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	B. Bennewate: Delta fire asgmt hotel	0.00	170.91
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Business meetings (10)	0.00	160.56
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Chapman +3: Type 3 mid-build trip	0.00	760.52
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	J. Reed: CSDA Annual Conference	0.00	682.23
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	K. Kellogg: Donnell fire asgmt hotel	0.00	218.58
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	K. Kellogg: Hurr Florence travel expenses	0.00	99.00
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: Colorado Wildfire Conference	0.00	901.85
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: CSDA Annual Conference	0.00	526.32
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: EMS World Expo (Nashville)	0.00	193.98
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: Delta fire asgmt hotel	0.00	335.57
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	T. Ederer: Hurr Florence travel expenses	0.00	146.17
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	USPS Stamp event: parking, shuttle, chair rentals	0.00	267.24
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Business meetings (6)	0.00	1,186.37
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	J. Reed: CSDA Annual Conference	0.00	307.57
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: Cal Chiefs Annual Conference (Sac)	0.00	604.78
Total Special Departmental Expense					

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: CSDA Annual Conference	0.00	721.68
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: EMS World Expo (Nashville)	0.00	200.00
Total Transportation and Travel				0.00	8,508.78
Line Item Account 7731 -- Gasoline-Oil-Fuel					
11/09/2018	CLM - 0511490	VILLAGE FUEL PARTNERS LP	Gasoline charges, October 2018	0.00	1,031.48
11/20/2018	CLM - 0512709	McCormix Corporation	Diesel fuel, 10/14/18	0.00	1,665.63
11/20/2018	CLM - 0512820	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	2,572.52
11/29/2018	CLM - 0513903	McCormix Corporation	Diesel fuel, 11/27/18	0.00	1,747.63
12/04/2018	CLM - 0514340	McCormix Corporation	Diesel fuel; oil, antifreeze for E91, E92, 391, 392	0.00	1,031.81
12/05/2018	CLM - 0514574	VILLAGE FUEL PARTNERS LP	Gasoline charges, November 2018	0.00	484.02
12/14/2018	DJE - 0112834		MERRAG reimb. for gas charges	0.00	-173.09
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	1,761.68
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	Small engine fuel	0.00	449.31
12/20/2018	CLM - 0515888	WILLIAM WRENN	fuel	0.00	64.57
12/20/2018	CLM - 0516653	McCormix Corporation	Diesel fuel, 12/13/18	0.00	1,153.30
Total Gasoline-Oil-Fuel				0.00	11,788.86
Line Item Account 7732 -- Training					
11/01/2018	CLM - 0510331	ROBERT GALBRAITH	R. Galbraith Reimb: Echelon Front Muster	0.00	1,446.00
11/01/2018	CLM - 0510332	SHAUN P DAVIS	S. Davis Reimb: Echelon Front Muster	0.00	2,589.24
11/02/2018	CLM - 0510575	LOREN BASS	L. Bass: Crude by Rail - Hazmat Class	0.00	216.00
11/02/2018	CLM - 0510592	DANIEL ARNOLD	D. Arnold: Crude by Rail - Hazmat Class	0.00	142.00
11/02/2018	CLM - 0510593	NICHOLAS EUBANK	N. Eubank: Crude by Rail - Hazmat Class	0.00	142.00
11/02/2018	CLM - 0510594	ANDREW RUPP	A. Rupp: Crude by Rail - Hazmat Class	0.00	142.00
11/16/2018	CLM - 0511817	BRANDON BENNEWATE	B. Bennewate: Crude by Rail - Hazmat Class	0.00	198.00
11/27/2018	CLM - 0512157	DANIEL ARNOLD	D. Arnold Reimb: Company Officer 2C	0.00	295.00

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
11/28/2018	CLM - 0513635	ACROSS THE STREET PRODUCTIONS	Instructor renewal/blue card CE renewal (17)	0.00	4,050.00
11/29/2018	CLM - 0513899	OXNARD FIREFIGHTER FOUNDATION INC	ASIST Training 12/17 & 12/18; (6)	0.00	1,500.00
12/10/2018	CLM - 0514730	STEPHEN COCHRAN	S. Cochran: Driver Operator 1A	0.00	1,692.91
12/17/2018	CLM - 0515528	SAFETY FIRST SEMINARS	In-house CPR certification class (15)	0.00	975.00
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	C. Hickman: Paramedic recertification	0.00	200.00
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	J. Jenkins: Leadership in Supervision	0.00	364.93
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM	J. Moran: Pierce Training (Wisconsin)	0.00	523.25
12/21/2018	CLM - 0516534	BRANDON BENNEWATE	B. Bennewate Reimb: Paramedic recertification	0.00	250.00
12/21/2018	CLM - 0516542	BRANDON BENNEWATE	B. Bennewate Reimb: S-359 MED-L	0.00	936.30
12/31/2018	CLM - 0517674	SHAUN P DAVIS	S. Davis Reimb: Chief Fire Officer 3B	0.00	542.57
Total Training				0.00	16,205.20
Line Item Account 7760 -- Utilities					
11/09/2018	MIC - 0114706	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	360.11
11/09/2018	MIC - 0114706	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	199.80
11/20/2018	CLM - 0511826	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	1,738.17
11/21/2018	MIC - 0114783	THE GAS COMPANY	Gas service, Sta. 1 - 11/2/18	0.00	48.46
11/21/2018	MIC - 0114783	THE GAS COMPANY	Gas service, Sta. 2 - 11/2/18	0.00	54.23
12/03/2018	JE - 0179010		Property tax charges for 3 MFPD properties	0.00	6,183.60
12/17/2018	CLM - 0515524	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	1,690.31
12/17/2018	MIC - 0115970	THE GAS COMPANY	Gas service, Sta. 1 - 12/04/18	0.00	80.63
12/17/2018	MIC - 0115970	THE GAS COMPANY	Gas service, Sta. 2 - 12/05/18	0.00	78.36
12/19/2018	MIC - 0116109	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	388.40
12/19/2018	MIC - 0116109	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	218.66
Total Utilities				0.00	11,040.73

Cost Transactions

From 11/1/2018 to 12/31/2018

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 8300 -- Equipment					
12/19/2018	CLM - 0516119	EDGE TECHNOLOGIES LLC	CAD microwave project - labor	0.00	15,310.00
			Total Equipment	0.00	15,310.00
			Total Montecito Fire Protection Dist	0.00	2,641,698.78

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	12/31/2016 Year-To-Date Actual	12/31/2017 Year-To-Date Actual	12/31/2018 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	8,200,201.68	8,590,546.89	8,959,331.02
3011 -- Property Tax-Unitary	0.00	0.00	142.13
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	-355.45
3020 -- Property Tax-Current Unsecd	651,888.55	765,803.27	569,419.53
3023 -- PT PY Corr/Escapes Unsecured	0.00	0.00	2,834.18
3040 -- Property Tax-Prior Secured	0.00	0.00	61.95
3050 -- Property Tax-Prior Unsecured	0.00	0.00	-6,491.45
3054 -- Supplemental Pty Tax-Current	0.00	0.00	-18,223.07
3056 -- Supplemental Pty Tax-Prior	0.00	0.00	2,058.29
Taxes	8,852,090.23	9,356,350.16	9,508,777.13
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CLOS/CIC Pen	0.00	0.00	-4,266.11
Fines, Forfeitures, and Penalties	0.00	0.00	-4,266.11
Use of Money and Property			
3380 -- Interest Income	9,722.69	25,694.56	42,818.39
3381 -- Unrealized Gain/Loss Invstmnts	-23,284.88	-15,273.20	28,427.50
3409 -- Other Rental of Bldgs and Land	17,420.00	11,347.00	0.00
Use of Money and Property	3,857.81	21,768.36	71,245.89
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	44,988.31	-5,494.26	-622,240.43
4160 -- State Aid for Disaster	0.00	0.00	1,060,194.01
4220 -- Homeowners Property Tax Relief	41,306.50	41,816.37	39,767.39
Intergovernmental Revenue-State	86,294.81	36,322.11	477,720.97

Financial Trend

As of: 12/31/2018
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	12/31/2016 Year-To-Date Actual	12/31/2017 Year-To-Date Actual	12/31/2018 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	107,382.88	136,583.20	18,028.00
4610 -- Federal Aid for Disaster	0.00	0.00	1,764,072.00
Intergovernmental Revenue-Federal	107,382.88	136,583.20	1,782,100.00
Charges for Services			
5105 -- Reimb for District Services	68,231.82	95,428.95	71,881.46
Charges for Services	68,231.82	95,428.95	71,881.46
Miscellaneous Revenue			
5895 -- Other-Donations	0.00	0.00	300.00
5909 -- Other Miscellaneous Revenue	516.74	9,319.96	5,758.52
Miscellaneous Revenue	516.74	9,319.96	6,058.52
Revenues	9,118,374.29	9,655,772.74	11,913,517.86
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	3,147,148.55	3,771,494.85	4,219,204.23
6300 -- Overtime	32,801.78	39,406.33	14,050.67
6301 -- Overtime - Reimbursable	812,886.31	1,318,754.22	702,234.97
6310 -- Overtime - Constant Staffing	260,278.47	581,311.16	114,625.96
6400 -- Retirement Contribution	1,327,647.11	1,518,301.08	1,673,185.40
6450 -- Supp Retirement Contribution	0.00	1,030,000.00	0.00
6550 -- FICA/Medicare	59,977.74	81,646.24	72,255.04
6600 -- Health Insurance Contrib	924,165.52	860,079.48	923,831.22
6700 -- Unemployment Ins Contribution	348.44	720.17	344.25
6900 -- Workers Compensation	502,652.39	633,815.04	502,129.99
Salaries and Employee Benefits	7,067,906.31	9,835,528.57	8,221,861.73

Financial Trend

As of: 12/31/2018
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	12/31/2016 Year-To-Date Actual	12/31/2017 Year-To-Date Actual	12/31/2018 Year-To-Date Actual
Services and Supplies			
7030 -- Clothing and Personal	41,424.66	36,012.10	42,786.63
7050 -- Communications	38,550.07	53,650.16	62,378.25
7060 -- Food	289.07	994.36	411.49
7070 -- Household Supplies	15,066.66	11,543.79	13,094.86
7090 -- Insurance	25,661.93	26,537.00	32,017.00
7120 -- Equipment Maintenance	7,987.51	4,495.53	31,162.11
7200 -- Structure & Ground Maintenance	15,552.46	8,351.43	15,301.37
7205 -- Fire Defense Zone	41,502.05	97,093.60	26,299.10
7322 -- Consulting & Mgmt Fees	1,065.20	696.32	0.00
7324 -- Audit and Accounting Fees	6,801.50	15,833.50	14,265.00
7348 -- Instruments & Equip. < \$5000	14,488.06	25,930.47	12,037.01
7363 -- Equipment Maintenance	36,975.45	39,036.45	45,732.97
7400 -- Medical, Dental and Lab	37,721.88	17,960.37	16,625.05
7430 -- Memberships	9,600.00	8,632.00	11,605.45
7450 -- Office Expense	9,935.03	8,997.66	8,458.94
7460 -- Professional & Special Service	89,282.75	111,737.75	133,824.10
7507 -- ADP Payroll Fees	3,084.62	3,256.08	2,951.84
7510 -- Contractual Services	30,257.67	27,828.81	30,879.66
7530 -- Publications & Legal Notices	4,416.56	2,783.84	953.16
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	1,839.84	1,877.04	2,895.84
7630 -- Small Tools & Instruments	10,539.33	15,145.44	0.00
7650 -- Special Departmental Expense	13,570.32	28,877.12	43,947.89
7671 -- Special Projects	5,837.70	688.11	1,702.01
7730 -- Transportation and Travel	8,149.29	18,916.75	15,857.15
7731 -- Gasoline-Oil-Fuel	12,754.61	26,245.25	32,189.44
7732 -- Training	18,318.99	35,661.22	25,141.27

Financial Trend

As of: 12/31/2018
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	12/31/2016 Year-To-Date Actual	12/31/2017 Year-To-Date Actual	12/31/2018 Year-To-Date Actual
7760 -- Utilities	22,560.76	23,458.70	24,547.89
Services and Supplies	523,233.97	652,240.85	647,065.48
Capital Assets			
8300 -- Equipment	42,635.25	50,554.68	61,452.08
Capital Assets	42,635.25	50,554.68	61,452.08
Expenditures	7,633,775.53	10,538,324.10	8,930,379.29
Other Financing Sources & Uses			
Other Financing Uses	455,362.00	155,000.00	0.00
7901 -- Oper Trf (Out)	455,362.00	155,000.00	0.00
Other Financing Uses	-455,362.00	-155,000.00	0.00
Other Financing Sources & Uses			
Changes to Fund Balances			
Decrease to Restricted	17,772.21	0.00	0.00
9797 -- Unrealized Gains	17,772.21	0.00	0.00
Decrease to Restricted	17,772.21	0.00	0.00
Changes to Fund Balances	17,772.21	0.00	0.00
Montecito Fire Protection Dist	1,047,008.97	-1,037,551.36	2,983,138.57
Net Financial Impact	1,047,008.97	-1,037,551.36	2,983,138.57

Expenditure Trend

As of: 12/31/2018
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	7/31/2018 Month-To-Date Actual	8/31/2018 Month-To-Date Actual	9/30/2018 Month-To-Date Actual	10/31/2018 Month-To-Date Actual	11/30/2018 Month-To-Date Actual	12/31/2018 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	458,509.59	1,388,504.76	376,087.84	146,940.46	1,141,080.58	708,081.00
6300 -- Overtime	0.00	1,314.80	-2,942.00	6,328.12	0.00	9,349.75
6301 -- Overtime - Reimbursable	0.00	129,956.96	-11,661.00	583,939.01	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	28,008.21	-7,523.00	80,998.50	0.00	13,142.25
6400 -- Retirement Contribution	1,049,804.00	169,652.71	55,665.00	169,907.76	114,733.98	113,421.95
6550 -- FICA/Medicare	6,941.88	22,366.05	4,780.32	10,832.12	16,840.06	10,494.61
6600 -- Health Insurance Contrib	153,663.95	289,112.32	19,715.18	152,826.31	153,594.11	154,919.35
6700 -- Unemployment Ins Contribution	0.00	73.04	0.00	39.05	107.16	125.00
6900 -- Workers Compensation	409,634.45	0.00	107,078.78	-7,291.62	0.00	-7,291.62
Total Salaries and Employee Benefits	2,078,553.87	2,028,988.85	541,201.12	1,144,519.71	1,426,355.89	1,002,242.29
Services and Supplies						
7030 -- Clothing and Personal	11.41	514.21	40,225.34	168.05	1,503.64	363.98
7050 -- Communications	7,958.80	12,923.50	6,220.59	13,797.20	12,846.68	8,631.48
7060 -- Food	0.00	0.00	67.80	104.82	0.00	238.87
7070 -- Household Supplies	1,898.35	2,156.14	1,691.11	2,475.43	3,792.71	1,081.12
7090 -- Insurance	0.00	32,017.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	3,066.40	8,632.22	3,584.17	5,250.91	3,566.48	7,061.93
7200 -- Structure & Ground Maintenance	855.00	763.52	4,108.24	5,514.51	2,856.31	1,203.79
7205 -- Fire Defense Zone	0.00	6,338.50	0.00	0.00	10,546.00	9,414.60
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	3,113.50	0.00	0.00	8,038.00	3,113.50
7348 -- Instruments & Equip. < \$5000	0.00	2,571.18	0.00	8,142.35	0.00	1,323.48
7363 -- Equipment Maintenance	2,518.31	8,162.89	11,330.18	6,304.68	13,676.73	3,740.18
7400 -- Medical, Dental and Lab	537.13	4,178.05	7,354.08	2,989.13	436.95	1,129.71
7430 -- Memberships	1,395.00	940.00	598.45	8,372.00	300.00	0.00
7450 -- Office Expense	358.98	1,148.30	2,984.05	1,109.26	1,283.09	1,575.26

Expenditure Trend

As of: 12/31/2018
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	7/31/2018 Month-To-Date Actual	8/31/2018 Month-To-Date Actual	9/30/2018 Month-To-Date Actual	10/31/2018 Month-To-Date Actual	11/30/2018 Month-To-Date Actual	12/31/2018 Month-To-Date Actual
7460 -- Professional & Special Service	16,091.88	29,840.50	25,217.93	17,072.00	27,999.79	17,602.00
7507 -- ADP Payroll Fees	523.45	512.67	510.43	517.15	339.35	548.79
7510 -- Contractual Services	16,560.59	3,106.99	3,958.56	2,468.42	363.84	4,421.26
7530 -- Publications & Legal Notices	0.00	96.72	0.00	0.00	43.68	812.76
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	1,930.56	965.28	0.00	0.00
7630 -- Small Tools & Instruments	0.00	0.00	0.00	0.00	0.00	0.00
7650 -- Special Departmental Expense	17,218.00	124.44	25.19	26,189.19	60.00	331.07
7671 -- Special Projects	-1,892.03	0.00	3,594.04	0.00	0.00	0.00
7730 -- Transportation and Travel	-50.77	113.15	3,271.17	4,014.82	5,789.30	2,719.48
7731 -- Gasoline-Oil-Fuel	3,923.31	4,171.04	6,995.39	5,310.84	7,017.26	4,771.60
7732 -- Training	2,160.04	1,072.21	1,414.50	4,289.32	10,720.24	5,484.96
7760 -- Utilities	3,354.52	3,671.67	3,682.50	2,798.47	2,400.77	8,639.96
Total Services and Supplies	76,488.37	126,168.40	128,764.28	117,853.83	113,580.82	84,209.78
Capital Assets						
8300 -- Equipment	0.00	0.00	46,142.08	0.00	0.00	15,310.00
Total Capital Assets	0.00	0.00	46,142.08	0.00	0.00	15,310.00
Total Expenditures	2,155,042.24	2,155,157.25	716,107.48	1,262,373.54	1,539,936.71	1,101,762.07
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	2,155,042.24	2,155,157.25	716,107.48	1,262,373.54	1,539,936.71	1,101,762.07
Total Report	2,155,042.24	2,155,157.25	716,107.48	1,262,373.54	1,539,936.71	1,101,762.07

January 22, 2019

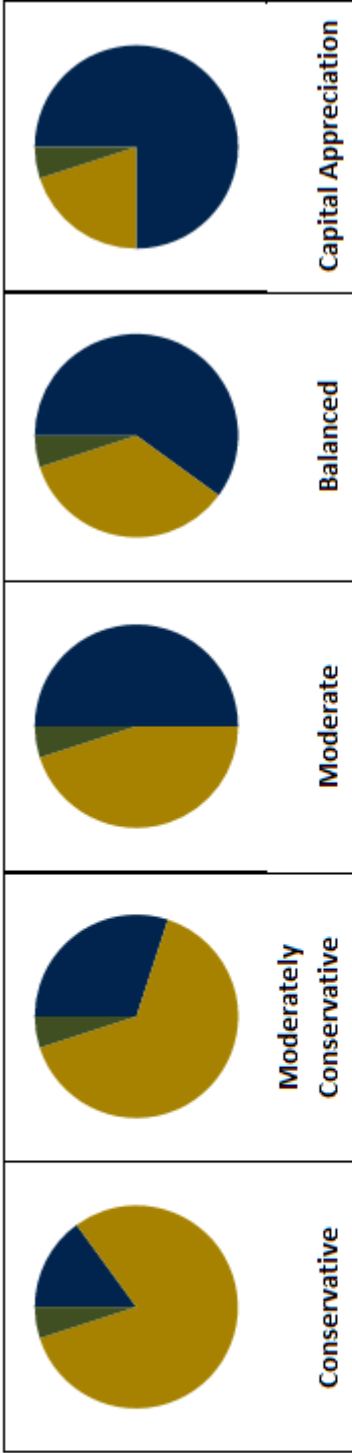
**MONTECITO FIRE DEPARTMENT
FIRE ASSIGNMENTS BILLING DETAIL
FY 2018-19**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Due	Date Received	Amount Received
Carr, CA-SHU-007808	07/26-08/19/18	U-20185327	10/10/18	CalOES	667,038.31		
County, CA-LNU-009502	07/01-07/09/18	U-20180640	08/22/18	CalOES	21,764.62	01/02/19	21,764.62
Cranston, CA-BDF-0011390	07/25-07/29/18	F-20185061	09/25/18	USFS	55,383.17		
Cranston, CA-BDF-0011390 (Reimb. only)	07/25-07/29/18	F-20186065	12/24/18	USFS	347.14		
Cruces, CA-SBC-009203	07/18-07/19/18	U-20185352	10/19/18	CalOES	13,662.42		
Delta, CA-SHF-001444	09/07-09/24/18	F-20185882	11/20/18	USFS	122,456.44		
Donnell, CA-STF-001702	08/04-08/23/18	F-20185220	11/14/18	USFS	45,378.27		
Ferguson, CA-SNF-000745	07/09-08/05/18	F-20185439	10/17/18	USFS	63,558.92		
Florence - NC					15,548.80		
Florence - VA					31,929.63		
Gorge, CA-SHU-008796	08/19-08/21/18	U-20185677	11/13/18	CalOES	42,934.98		
Holiday, CA-SBC-008657	07/06-07/11/18	U-20180932	09/17/18	CalOES	75,087.98		
Holiday, CA-SBC-008657	07/06-07/09/18	U-20180933	09/17/18	CalOES	6,005.33		
Klamathon, CA-SKU-004641	07/05-07/10/18	U-20180818	09/05/18	CalOES	56,408.49		
OES Pre-Position (7/6/18)	7/6/2018	O-20180207	09/17/18	CalOES	1,985.50		
OES Pre-Position (7/24/18)	07/24-07/26/18	O-20185004	09/18/18	CalOES	23,198.85		
OES Pre-Position (8/6/18)	08/06-08/07/18	O-20185008	09/21/18	CalOES	5,284.92		
Ogilvy, CA-LPF-002476	09/01-09/06/18	F-20156040	12/11/18	USFS	42,910.91		
Pawnee, CA-LNU-007002	07/01-07/05/18	U-20180350	08/06/18	CalOES	48,436.11	01/02/19	48,436.11
					\$ 1,339,320.79		
						\$	70,200.73

Agenda Item #3

PARS INVESTMENT OBJECTIVES

	Conservative	Moderately Conservative	Moderate	Balanced	Capital Appreciation
Equity	15.00%	30.00%	50.00%	60.00%	75.00%
Large Cap Core	7.50%	15.50%	26.50%	32.00%	39.50%
Mid Cap Core	1.50%	3.00%	5.00%	6.00%	7.50%
Small Cap Core	2.50%	4.50%	7.50%	9.00%	10.50%
Real Estate	0.50%	1.00%	1.75%	2.00%	2.00%
International	2.00%	4.00%	6.00%	7.00%	10.25%
Emerging Markets	1.00%	2.00%	3.25%	4.00%	5.25%
Fixed Income	80.00%	65.00%	45.00%	35.00%	20.00%
Short Term Bond	25.75%	14.00%	10.00%	6.75%	3.00%
Intermediate Term Bond	52.25%	49.25%	33.50%	27.00%	16.00%
High Yield	2.00%	1.75%	1.50%	1.25%	1.00%
Cash	5.00%	5.00%	5.00%	5.00%	5.00%
Expected Return	4.96%	5.61%	6.25%	6.53%	6.89%
Expected Standard Deviation	3.45%	4.70%	7.65%	9.34%	11.99%



The above information is for illustrative purposes only, and is not intended to provide investment recommendations as to which securities to buy or sell, or when to buy or sell securities. The Sample Portfolio is a hypothetical portfolio only and does not reflect actual investment decisions or recommendations, and does not represent actual trading or actual portfolio performance. An actual client's portfolio construction and performance may vary depending on the client's investment needs, objectives, restrictions, and market conditions. Asset allocation ranges and performance for each investment objective may also vary depending on the prevailing market conditions. Past performance is no indication of future results. Data as of June 2018.

Expected Returns are based on 30 year returns for various asset classes. Please see disclosure page for additional details on Expected Return and Standard Deviation.

DISCLOSURES

Each strategy represented as a Sample Portfolio is a hypothetical portfolio only and does not reflect actual investment decisions or recommendations. It is solely for illustrative purposes and is subject to change at any time. It is not intended to represent a specific investment. It does not reflect the liquidity constraints of actual investing or the impact that material economic and market factors may have on an investment adviser's decision-making. Investors cannot invest in the Sample Portfolio and actual investment results may differ materially. An account could incur losses as well as gains. The Sample Portfolio does not reflect the deduction of advisory fees, brokerage commissions, or any other actual client expenses, which would reduce investor returns. The Sample Portfolio does not reflect an individual security's potential risk and return and instead considers all securities within a specific asset class to have the same expected risk and return. Advisory fees are described in Form ADV, Part 2A and are available upon request.

A Sample Portfolio's expected return (comprised of capital appreciation and income/dividends) is calculated the following way:

1. The expected return of each asset class in a given Sample Portfolio is determined through a combination of historical rates of returns, valuation projections, and economic expectations. Expected rates of return are provided by Wilshire Associates Incorporated and HighMark proprietary research. Expected rates of return are developed and annually reviewed by HighMark's Asset Allocation Committee.
2. With thirty year forecasts for U.S. Treasuries, Wilshire's ten year forecast for U.S. Treasuries is used as the assumed return for the first ten years of the thirty year period. Over the following twenty years (years 11-thirty) U.S. Treasuries are assumed to return a historical long run (1926-2017) risk premium over inflation. The resulting combination of the assumed return on U.S. Government bonds over the two periods becomes HighMark's thirty year forecast. All other taxable fixed income asset classes are derived from the expected return on U.S. Treasuries plus a credit or term premium consistent with those of the ten year forecasts.
3. With thirty year forecasts for global equity, Wilshire's ten year forecast for global equity is used as the assumed return for the first ten years of the thirty year period. Over the following twenty years (years 11-30) global equities are assumed to return historical long run (1926-2017) risk premiums over cash. The return on cash over this period is derived from the ten and thirty year cash assumptions. The resulting combination of the assumed global equity returns over the two periods becomes HighMark's thirty year forecast.
4. Returns reflect the reinvestment of dividends, interests, and other distributions.
5. An expected return for the Sample Portfolio is then calculated by weighting the returns for each asset class according to the exposure as determined by HighMark's current strategic allocation.

Expected returns generated are before taxes and any fees. The standard deviation for an asset class represents its possible divergence of the actual return for an asset class from its expected return. It is statistical measures of the potential magnitude of volatility of an asset class from its expected return. The range of returns may be higher or lower than those predicted by standard deviation.

In certain sub asset classes where Wilshire does not provide a discrete 10 year return forecast, HighMark supplements Wilshire's 10 year expected returns with its proprietary methodology which is based on various market and economic factors some of which are described below. To obtain a full copy of the methodology please contact hcalessupport@unionbank.com.

- US Equities – Expected returns at sub asset class level are determined by starting with Wilshire Broad Market 10 year forecast and interpolating into sub asset class returns by referencing Russell Global index data.
- Municipal Bonds – HighMark determines expected returns by assuming there will be historical return discounts for municipal bonds relative to U.S. Treasuries.
- Alternative Investments - Expected total return forecasts for alternative investments begin with the forecast for the return on cash over the respective time-horizon and adjusting for estimating the Sharpe ratio (excess return / standard deviation) of each alternative strategy based on the observed long-term performance of a representative strategy specific hedge fund peer group index.
- Diversified Commodities – The total expected return for commodities is based on return estimates cash and spot price appreciation.

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MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
December 2017	10,968,939.11	-	119,075.97	2,322.86	11,085,692.22	1.09%
January 2018	11,085,692.22	-	315,728.83	6,892.92	11,394,528.13	2.85%
February 2018	11,394,528.13	-	(305,560.59)	4,762.14	11,084,205.40	-2.68%
March 2018	11,084,205.40	-	(75,134.38)	4,656.73	11,004,414.29	-0.68%
April 2018	11,004,414.29	-	1,268.33	4,684.16	11,000,998.46	0.01%
May 2018	11,000,998.46	-	114,259.72	4,682.55	11,110,575.63	1.04%
June 2018	11,110,575.63	-	17,815.68	4,727.43	11,123,663.88	0.16%
July 2018	11,123,663.88	-	200,839.35	4,728.00	11,319,775.23	1.81%
August 2018	11,319,775.23	-	160,157.83	4,793.21	11,475,139.85	1.41%
September 2018	11,475,139.85	-	(16,803.09)	4,844.64	11,453,492.12	-0.15%
October 2018	11,453,492.12	-	(566,517.98)	4,835.13	10,882,139.01	-4.95%
November 2018	10,882,139.01	-	151,422.06	4,640.03	11,028,921.04	1.39%
Total		-	116,551.73	56,569.80		

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
December 2017	1,226,124.42	600,000.00	9,794.41	226.39	1,835,692.44	0.80%
January 2018	1,835,692.44	-	14,820.18	891.06	1,849,621.56	0.81%
February 2018	1,849,621.56	-	(29,649.22)	728.74	1,819,243.60	-1.60%
March 2018	1,819,243.60	-	(646.95)	719.72	1,817,876.93	-0.04%
April 2018	1,817,876.93	-	(6,326.92)	770.53	1,810,779.48	-0.35%
May 2018	1,810,779.48	-	12,901.02	767.29	1,822,913.21	0.71%
June 2018	1,822,913.21	-	1,736.68	772.38	1,823,877.51	0.10%
July 2018	1,823,877.51	-	18,313.44	771.93	1,841,419.02	1.00%
August 2018	1,841,419.02	-	17,160.08	776.07	1,857,803.03	0.93%
September 2018	1,857,803.03	-	(5,205.89)	780.28	1,851,816.86	-0.28%
October 2018	1,851,816.86	-	(50,254.38)	777.54	1,800,784.94	-2.71%
November 2018	1,800,784.94	-	15,910.68	763.51	1,815,932.11	0.88%
Total		600,000.00	(1,446.87)	8,745.44		

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
10/1/2018 to 10/31/2018

Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108

Account Summary

Source	Beginning Balance as of 10/1/2018	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 10/31/2018
OPEB	\$11,453,492.12	\$0.00	-\$566,517.98	\$4,835.13	\$0.00	\$0.00	\$10,882,139.01
PENSION	\$1,851,816.86	\$0.00	-\$50,254.38	\$777.54	\$0.00	\$0.00	\$1,800,784.94
Totals	\$13,305,308.98	\$0.00	-\$616,772.36	\$5,612.67	\$0.00	\$0.00	\$12,682,923.95

Investment Selection

Source

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

Investment Objective

Source

OPEB Individual account based on Balanced HighMark PLUS. The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	-4.95%	-3.75%	0.89%	6.14%	5.42%	-	1/19/2010
PENSION	-2.71%	-2.08%	-0.28%	-	-	-	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
11/1/2018 to 11/30/2018

Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108

Account Summary

Source	Beginning Balance as of 11/1/2018	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 11/30/2018
OPEB	\$10,882,139.01	\$0.00	\$151,422.06	\$4,640.03	\$0.00	\$0.00	\$11,028,921.04
PENSION	\$1,800,784.94	\$0.00	\$15,910.68	\$763.51	\$0.00	\$0.00	\$1,815,932.11
Totals	\$12,682,923.95	\$0.00	\$167,332.74	\$5,403.54	\$0.00	\$0.00	\$12,844,853.15

Investment Selection

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

Investment Objective

Source	
OPEB	Individual account based on Balanced HighMark PLUS. The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.
PENSION	Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	1.39%	-3.77%	1.05%	6.60%	5.45%	-	1/19/2010
PENSION	0.88%	-2.13%	0.07%	-	-	-	6/29/2017

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