

## MONTECITO FIRE PROTECTION DISTRICT

### Agenda for the Board of Directors Meeting

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

January 28, 2019 at 2:00 p.m.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Board 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. TIME CERTAIN: 2:00 Receive presentation from Scott German of Fechter & Company regarding Annual Financial Report for Fiscal Year Ended June 30, 2018. (Strategic Plan Goal 9.1)
3. Receive presentation from PARS/Highmark representative, Tory Milazzo, regarding the Fire District's post-retirement plan trust investment options. (Strategic Plan Goal 9.1)
4. Candidate Interviews for Appointment of New Director.
  - a. Robert Gates
  - b. Judith Ishkanian
5. Appointment of New Director.
6. Administer Oath of Office for New Director.
7. Report from the Finance Committee (Strategic Plan Goal 9.1):
  - a. Consider recommendation to approve November and December 2018 financial statements.
8. Consider approval of Resolution 2019-01, Establishing Appropriations Limit under Article XIII B of the State Constitution of the State of California for FY 2018-19. (Strategic Plan Goal 9.1)
9. That the Board of Directors approve and authorize the Fire Chief to enter into a contract with Underwood Management Resources, Inc., the only bidder, in the amount of \$140/hour not to exceed \$140,000 for the management of four construction projects. The construction projects are as follows; roof and generator replacement at Fire Station 1, repair of District property at 1257 East Valley Road, and rebuilding District property at

1255 East Valley Road. (Strategic Plan Goal 6)

- a. Report presented by Facilities Ad-Hoc Committee.
10. Approve the first reading by title only of Ordinance No. 2019-01 of the Montecito Fire Protection District amending Section 5a of the Fire Protection Plan for the Montecito Fire Protection District. (Strategic Plan Goal 2.1)
  11. That the Board of Directors authorize the Fire Chief to enter into a 3- year contract with Eco Tree Works for the Defensible Space Chipping Project. (Strategic Plan Goal 2)
    - a. Staff report presented by Battalion Chief-Fire Marshal Aaron Briner.
  12. Approval of Minutes of the December 17, 2018 Special Meeting.
  13. Fire Chief's report.
  14. Board of Director's report.
  15. Suggestions from Directors for items other than regular agenda items to be included for the February 25, 2019 Regular Board meeting.
  16. CLOSED SESSION: PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code section 54957) Title: Fire Chief

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 25, 2019.



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Chip Hickman, Fire Chief

# Agenda Item #2



**MONTECITO  
FIRE PROTECTION DISTRICT  
MANAGEMENT REPORT  
FOR THE YEAR ENDED JUNE 30, 2018**

# MONTECITO FIRE PROTECTION DISTRICT

Management Report  
For the Year Ended June 30, 2018

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Board of Directors of the  
Montecito Fire Protection District  
Santa Barbara, California

In planning and performing our audit of the financial statements of the Montecito Fire Protection District for the year ended June 30, 2018, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We thank the District's staff for its cooperation on this audit.

Fechter & Company,  
Certified Public Accountants



Sacramento, California  
January 15, 2019

**MONTECITO FIRE PROTECTION DISTRICT**  
**Required Communications**  
**For the Year Ended June 30, 2018**

**The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated August 18, 2018, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

**Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

**Internal Control Related Matters**

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Even with a perfect segregation of duties frauds can be perpetuated and concealed. The District can perform some specific control procedures to help reduce the risk of fraud, however. Some of the controls would include:

- Having someone independent of the bank reconciliation function review the bank statements on a monthly basis.
- Examining financial statements on a monthly basis at the management and department levels.
- Examining a budget to actual report on a frequent basis.



**MONTECITO FIRE PROTECTION DISTRICT**  
**Required Communications**  
**For the Year Ended June 30, 2018**

- Comparing the financial statements on a detailed level to the prior year on a frequent basis.
- Having someone independent of the payroll process review payroll on a bi-weekly basis, checking for accuracy of pay rates, paid time off recorded, etc.
- Verifying that a second person is approving all disbursement activity and that an individual independent of the accounting function is signing checks and asking questions about invoices presented for payment.
- Frequently displaying “professional skepticism” when considering staff responses on District finances.

California Government Code Section 12422.5 requires the State Controller’s office to develop internal control guidelines applicable to each local agency by January 1, 2015. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller’s Office has produced a draft of control guidelines for local Agencies. As the District contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

The State Controller’s office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

*Control environment* is the set of standards, processes, and structures that provided the basis for carrying out internal control across the entity. The governing board and management establish the “tone at the top” regarding the importance of internal control, including expected standards of conduct which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A District’s *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the District’s applicable financial reporting framework. In addition, this would also involve areas of business and operational risk which could potentially affect the District’s finances on a go-forward basis.

The District’s risk assessment process is an extremely important activity the board and management should undertake. Every organization, public or private, faces business risks on a day to day basis. Identifying those risks and then acting on them in a timely manner may prevent future problems from becoming completely unmanageable.

**MONTECITO FIRE PROTECTION DISTRICT**  
**Required Communications**  
**For the Year Ended June 30, 2018**

Management should consistently attempt to identify risks that exist and then present those risks to the board for action. It is impossible for us to identify every potential risk that exists but either way; it is a responsibility of management and the board to proactively identify risks that could adversely affect the District's operations.

*Control Activities* are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

*Information and Communication* are the District's methods of identifying what information is relevant to present to management and the board to assist the District in making the correct decisions. It also is in reference to the District's internal processes of gathering and summarizing that information.

*Monitoring* involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top". Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact the District auditor, their attorney, or the county auditor-controller should anyone feel there is a chance of fraud or abuse.

### **Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- Actuarial study to estimate the annual required contribution of pension plan
- Actuarial study to estimate annual required contribution for post-employment benefits
- Actuarial study to determine the net pension liability

**MONTECITO FIRE PROTECTION DISTRICT**  
**Required Communications**  
**For the Year Ended June 30, 2018**

**Audit Adjustments**

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Posting of all GASB 34 entries on behalf of the District
- Posting of all GASB 68 entries on behalf of the District
- Posting of all GASB 75 entries on behalf of the District

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**Consultations with Other Independent Auditors**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Issues Discussed Prior to Retention of Independent Auditors**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing our audit.

**MONTECITO FIRE  
PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT  
WITH  
INDEPENDENT AUDITOR'S REPORT THEREON**

**JUNE 30, 2018**

**MONTECITO FIRE PROTECTION DISTRICT**

Annual Financial Report  
June 30, 2018

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
 of the Montecito Fire Protection District  
 Santa Barbara, California

We have audited the accompanying financial statements of the governmental activities and each major fund of the Montecito Fire Protection District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Montecito Fire Protection District as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors  
of the Montecito Fire Protection District  
Santa Barbara, California

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion & Analysis, post-employment benefits, budgetary comparison, and pension information on pages 3-9 and 31-34, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Implementation of New Accounting Standards*

As disclosed in Note 1 of the financial statements, the District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions*, during the year June 30, 2018. Our opinion is not modified with respect to this matter.

Fechter & Company,  
Certified Public Accountants



Sacramento, California  
January 15, 2019

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)**



## MONTECITO FIRE PROTECTION DISTRICT

### Management's Discussion and Analysis (Unaudited) June 30, 2018

The purpose of the Management's Discussion and Analysis (MD&A) is to provide an overview of the District's financial condition and to highlight important changes and activities with fiscal implications that occurred during the year ended June 30, 2018. Please read it in conjunction with the District's basic financial statements and required supplementary information, which follow this section.

#### **Discussion of Basic Financial Statements**

This discussion and analysis provides an introduction and a brief discussion of the District's basic financial statements, including the relationship of the statements to each other and the significant differences in the information they provide. Special purpose governments engaged in a single government program can combine the fund financial statements and the government-wide statements using a columnar format. This format reconciles individual line items of fund financial data to government-wide data in a separate column on the face of the financial statements rather than at the bottom of the statements or in an accompanying schedule.

#### **The District's financial statements include three components:**

1. Statement of Net Position and Governmental Funds Balance Sheet
2. Statement of Activities and Governmental Revenues, Expenditures, and Changes in Fund Balances
3. Notes to the Basic Financial Statements

The Statement of Net Position and Governmental Funds Balance Sheet provide the basis for evaluating the District's capital structure, liquidity, and financial flexibility. The Statement of Activities and Governmental Revenues, Expenditures, and Changes in Fund Balances presents information that shows how the District's fund balances and net position changed during the year. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

The Notes to the Basic Financial Statements provide a description of the accounting policies used to prepare the financial statements and present material disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements. In addition to the basic financial statements, this report also presents other required supplementary information.

## MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis  
(Unaudited)  
June 30, 2018

### Government-Wide Financial Analysis

In accordance with Governmental Accounting Standards Board Statement No. 34 (GASB 34), the following is an analysis of the District's net position and changes in net position.

**Table 1 – Montecito Fire Protection District Net Position**

	2018	2017	Dollar Change	Percent Change
<b>Assets:</b>				
Current and other assets	\$ 28,155,768	\$ 24,097,702	\$ 4,012,974	16.7%
Capital assets	9,428,582	9,859,472	(385,798)	(4.4)%
Total assets	<u>\$ 37,584,350</u>	<u>\$ 33,957,174</u>	<u>\$ 3,627,176</u>	10.7%
<b>Liabilities:</b>				
Current and other liabilities	\$ 3,670,568	\$ 1,489,238	\$ (2,181,330)	(146.5)%
Long-term liabilities	24,566,057	19,825,375	(4,740,682)	(23.9)%
Total liabilities	<u>28,236,625</u>	<u>21,314,613</u>	<u>(6,922,012)</u>	(32.5)%
<b>Net Position:</b>				
Invested in capital assets	9,428,582	9,859,472	(430,890)	(4.4)%
Unrestricted	(80,857)	2,783,089	(2,863,946)	(102.9)%
Total net position	<u>\$ 9,347,725</u>	<u>\$ 12,642,561</u>	<u>\$ (3,294,836)</u>	(26.1)%

Total assets increased \$3,627,176, or 10.7%, when compared to the prior year. The change in current and other assets is primarily a result of an increase in cash and investments of \$1,615,000 and an increase to the deferred outflows of resources of \$5,770,000, along with a decrease in the OPEB asset of \$3,840,000.

Total liabilities increased by \$6,922,012, or 32.5%. The change in liabilities is primarily a result of an increase to the deferred inflows of resources of \$2.25 million for pension and OPEB. Additionally, the net pension liability increased by \$3 million, and the net OPEB liability increased by \$1.6 million. The pension and OPEB liabilities are based on separate actuarial reports.

Net position over time is a useful indicator of a government's financial position. For Montecito Fire Protection District, assets exceed liabilities by \$9,347,725 at the close of the current fiscal year. The decrease of \$3,294,836, when compared to the prior year, is the amount by which fund expenditures exceed revenues in the current fiscal year (See Table 2 on page 5).

Unrestricted net position is a deficit in the amount of \$(80,857) reflecting a shortfall of resources available to meet the District's ongoing obligations to citizens and creditors. Unrestricted net position decreased \$3,294,836 or 21.6%, when compared to the prior year.

## MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis  
(Unaudited)  
June 30, 2018

**Table 2 – Montecito Fire Protection District Change in Net Position**

	2018	2017	Dollar Change	Percent Change
<b>Revenues:</b>				
Property taxes	\$ 17,588,326	\$ 16,476,489	\$ 1,111,837	6.7%
Investment income	77,392	45,860	31,532	68.8%
Rental income	19,961	52,260	(32,299)	(61.8)%
Intergovernmental	2,061,211	1,958,344	102,867	5.3%
Miscellaneous	559,543	106,926	452,617	423.3%
Total revenues	<u>20,306,433</u>	<u>18,639,879</u>	<u>1,666,554</u>	8.9%
<b>Expenses:</b>				
Salaries and benefits	15,595,607	14,382,709	1,212,902	8.4%
Services and supplies	1,788,851	1,721,582	67,270	(3.9)%
Other expenditures/interest	6,281	7,427	1,146	(15.4)%
GASB 68 adjustment	(165,856)	4,224,870	(4,390,726)	(103.9)%
GASB 75 adjustment	651,178	-	651,178	N/A
Depreciation	517,150	441,904	75,246	17.0%
Total expenses	<u>18,393,211</u>	<u>20,778,492</u>	<u>(2,385,281)</u>	(11.5)%
Change in net position	1,913,222	(2,138,613)	4,051,835	189.5%
Net Position – Beginning	<u>12,642,561</u>	<u>14,781,174</u>	<u>(2,138,613)</u>	N/A
Prior period adjustment	<u>(5,208,056)</u>	<u>-</u>	<u>(5,208,056)</u>	N/A
Net Position – Ending	<u>\$ 9,347,727</u>	<u>\$ 12,642,561</u>	<u>\$ (3,294,836)</u>	(26.1)%

The District's total revenues increased by \$1,666,554, or 8.9%, in the current fiscal year. The total increase is primarily attributed to the following factors:

- Property tax revenue increased by \$1,111,837, or 6.7%, primarily due to property value appreciation and increased construction within the District.
- Intergovernmental revenue increased by \$102,867, or 5.3%, due to more reimbursable fire assignments than in the prior year.
- The increase in miscellaneous revenue is primarily due to the receipt of donations following the Thomas Fire and Debris Flow incidents in our community.
- Rental income decreased because the rental properties had to be vacated after the Debris Flow – one property was destroyed, and the remaining two were damaged.

The District's total expenses decreased by \$2,385,281, or 11.5%, in the current fiscal year. The total decrease is due to a GASB 68 pension liability adjustment of \$4.4 million, which was partially offset by increases in payroll expenses of \$1.2 million due to emergency staffing needs during the Thomas Fire and Debris Flow, and a GASB 75 OPEB liability adjustment of \$650,000.

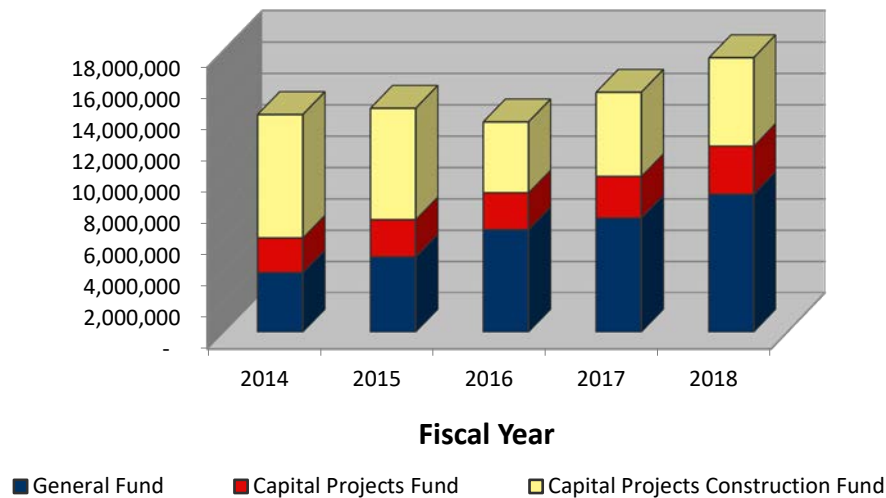
## MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis  
(Unaudited)  
June 30, 2018

### Analysis of Fund Balances of Individual Funds

The chart below displays the fiscal year end (2014 to 2018) fund balances for the District's General Fund, Capital Projects Fund, and Capital Projects Construction Fund.

**Fund Balances – 5 Year Trend**



Total fund balance has increased steadily from fiscal year 2014 to 2018, with the exception of a slight General Fund decrease in 2016. The General Fund balance includes \$5,673,000 in Board-approved reserves. The Pension Obligation Fund (not included above) was established in the fiscal year ended 2012. The fund accounts for the accumulation of resources that are committed for the payment of principal and interest on the District's pension obligation bonds. The fund balance was \$820 and \$208 at June 30, 2018 and June 30, 2017, respectively.

### **Analysis of Revenues, Expenditures, and Fund Balance for Combined Governmental Funds**

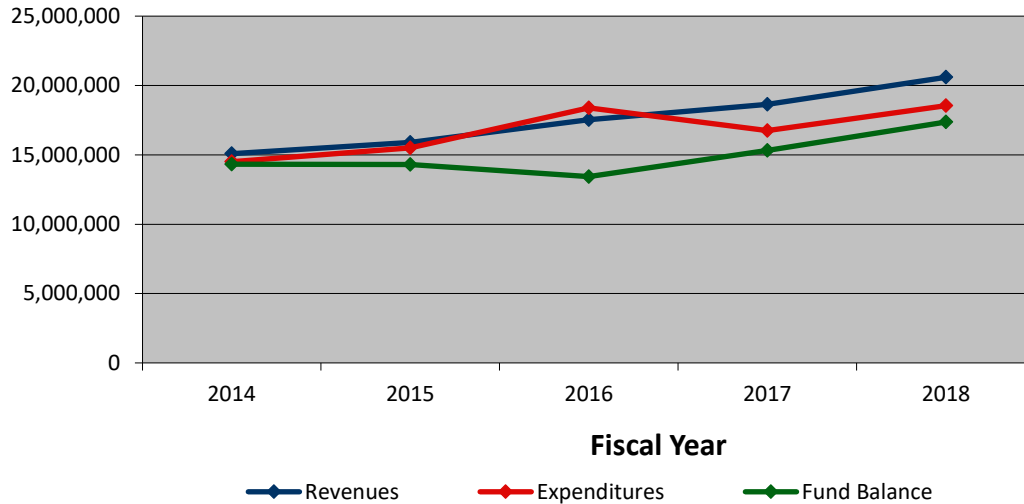
The following chart displays the District's revenues, expenditures, and ending "Memorandum Only" fund balance totals for the same five-year period. Since fiscal year ended 2014 through 2018, revenue has exceeded expenditures and fund balance has steadily increased, except in fiscal year 2016. The slight decrease in fund balance in the Capital Projects Construction Fund in 2016 is due to a transfer to the General Fund of over \$2.4 million. The funds were used to make an additional contribution to the District's PARS OPEB Trust.

Over the last five years, revenue has steadily increased from \$15.1 million in 2014 to \$20.6 million in 2018. Total combined expenditures have increased each fiscal year, with a peak in 2016 when the District made contributions of over \$3.2 million to the PARS OPEB Trust account.

## MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis  
(Unaudited)  
June 30, 2018

### Revenues, Expenditures & Fund Balance - 5 Year Trend



#### Analysis of Significant Variations Between Original and Final Budget and Actual Results for the General Fund

The Board of Directors adopted the District's 2017-18 fiscal year operating budget in September of 2017 on a modified accrual basis. As adopted for the General Fund, budgeted revenues totaled \$18,097,790, while projected expenditures totaled \$18,513,040. Operating transfers to the Capital Projects Fund and Pension Obligation Fund totaled \$615,000.

The District formally amended its originally adopted budget in June of 2018. As amended for the General Fund, revised budgeted revenues increased by \$2,335,000 to \$20,432,790 while projected expenditures decreased by \$180,000 to \$18,948,040, and operating transfers remained unchanged. The revised budget increased the fund balance by \$2,515,000 due to the increase in budgeted revenues and a decrease in budgeted expenditures.

Actual revenues for the year were \$2,541,718 higher and actual expenditures were \$410,827 lower than the final amended budget on a modified accrual basis. Refer to the required supplementary information on page 33 for the Budget Comparison Schedule.

## MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis  
(Unaudited)  
June 30, 2018

### Capital Assets and Debt Administration

#### Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2018, amounted to \$9,859,472 (net of accumulated depreciation). This investment in capital assets includes land, a land easement, construction in progress, structures, improvements, and equipment.

Capital assets for the governmental activities are presented below to illustrate changes from the prior year:

**Table 3 – Montecito Fire Protection District Capital Assets**

	2018	2017	Dollar Change	Percent Change
Land	\$ 2,577,530	\$ 2,577,530	\$ -	-
Land easement	-	122,308	(122,308)	(100)%
Construction in progress	523,273	522,265	1,008	0.2%
Structures & improvements	7,254,712	7,456,991	(202,279)	(2.7)%
Equipment	4,988,034	4,667,280	320,754	6.9%
Total cost	15,343,549	15,346,374	(2,825)	
Less: accumulated depreciation	(5,914,967)	(5,486,902)	(428,065)	(7.8)%
Total capital assets, net	\$ 9,428,582	\$ 9,859,472	\$ (430,890)	(4.4)%

Significant capital asset activity during fiscal year 2017-18 includes the following:

- The District transferred ownership of the land easement, valued at \$122,308, to the residential association for which the easement was purchased for road compliance purposes.
- During the Debris Flow, one of the rental properties belonging to the District was washed away, resulting in a decrease in Structures & improvements. The District plans to start the rebuilding plans for the housing unit in 2019.
- The District placed in service a Battalion Chief vehicle purchased for \$55,000, two Utility vehicles purchased for \$61,000 and \$72,000, and two vehicles that were donated valued at \$14,000 and \$84,500.
- The District placed in service operational equipment, including auto extrication tools, a voice logging recorder, two treadmills, and replaced a Remote Automated Weather Station that burned during the Thomas Fire, totaling approximately \$69,000.

**MONTECITO FIRE PROTECTION DISTRICT**

Management's Discussion and Analysis  
(Unaudited)  
June 30, 2018

**Long-Term Debt**

In May of 2011, the District authorized the issuance and sale of Taxable Pension Obligation Bonds (POB) with a principal amount of \$3,520,000. Proceeds of the sale were used to extinguish an existing "side fund" pension obligation with California Public Employees Retirement System (CalPERS). The bonds were issued at a 4.52% interest rate on the basis of a 360-day year over a seven-year period terminating on May 26, 2018. The District made bond principal payments totaling \$145,008 and interest payments totaling \$6,337 during the year ended June 30, 2018. There is no remaining balance on the bond.

**Contacting the District Management**

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the revenue received. If you have any questions regarding this report or need additional financial information, please contact the District at 595 San Ysidro Road, Santa Barbara, California 93108.

**MONTECITO FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET**  
**JUNE 30, 2018**

	General Fund	Pension Obligation Fund	Capital Project Fund	Capital Project Construction Fund	Total Memorandum Only	Adjustments	Statement of Net Position
<b>Assets:</b>							
Cash and investments	\$ 8,421,393	\$ 723	\$ 2,639,593	\$ 5,612,173	\$ 16,673,882	\$ -	\$ 16,673,882
Accounts receivable	364,405	-	-	-	364,405	-	364,405
Interest receivable	30,786	97	8,223	20,417	59,523	-	59,523
Deposits	-	-	427,351	-	427,351	-	427,351
Deferred bond issuance charge, net	-	-	-	-	-	45,092	45,092
Land	-	-	-	-	-	2,577,530	2,577,530
Construction in progress	-	-	-	-	-	523,273	523,273
Other capital assets, net	-	-	-	-	-	6,327,779	6,327,779
Total Assets	\$ 8,816,584	\$ 820	\$ 3,075,167	\$ 5,632,590	\$ 17,525,161	\$ 9,473,674	\$ 26,998,835

**DEFERRED OUTFLOWS OF RESOURCES (NOTE 11)**  
**DEFERRED OUTFLOWS OF RESOURCES - OPEB (NOTE 9)**

<b>Liabilities:</b>							
Accounts payable	\$ 136,273	\$ -	\$ -	\$ -	\$ 136,273	\$ -	\$ 136,273
Salaries and benefits payable	22,398	-	-	-	22,398	-	22,398
Long-term liabilities:							
Net Pension liability	-	-	-	-	-	21,524,106	21,524,106
Net OPEB liability	-	-	-	-	-	1,601,486	1,601,486
Compensated absences	-	-	-	-	-	1,440,463	1,440,463
Total Liabilities	158,671	-	-	-	158,671	24,566,055	24,724,726

**Fund Balances/Net Position:**

<b>Fund Balances:</b>							
Nonspendable	-	-	427,351	-	427,351	(427,351)	-
Assigned	6,070,500	-	-	-	6,070,500	(6,070,500)	-
Unassigned	2,587,413	820	2,647,816	5,632,590	10,868,639	(10,868,639)	-
Total Fund Balances	8,657,913	820	3,075,167	5,632,590	17,366,490	(17,366,490)	-
Total Liabilities, Fund Balances	\$ 8,816,584	\$ 820	\$ 3,075,167	\$ 5,632,590	\$ 17,525,161		

**DEFERRED INFLOWS OF RESOURCES (NOTE 11)**  
**DEFERRED INFLOWS OF RESOURCES - OPEB**

<b>Net Position:</b>							
Invested in capital assets						3,092,843	3,092,843
Unrestricted						419,054	419,054
Total Net Position						\$ 9,347,727	\$ 9,347,727



**MONTECITO FIRE PROTECTION DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	General Fund	Pension Obligation Fund	Capital Project Fund	Capital Construction Fund	Total Memorandum Only	Adjustments	Statement of Activities
<b>Revenues:</b>							
Property taxes	\$ 17,588,326	\$ -	\$ -	\$ -	\$ 17,588,326	\$ -	\$ 17,588,326
Investment income	33,823	771	12,546	30,252	77,392	-	77,392
Rental income	19,961	-	-	-	19,961	-	19,961
Intergovernmental	2,061,211	-	-	-	2,061,211	-	2,061,211
Miscellaneous	368,615	-	230,700	245,000	844,315	(284,772)	559,543
Total Revenues	<u>20,071,936</u>	<u>771</u>	<u>243,246</u>	<u>275,252</u>	<u>20,591,205</u>	<u>(284,772)</u>	<u>20,306,433</u>
<b>Expenditures:</b>							
Salaries and benefits	16,233,616	-	-	-	16,233,616	(152,687)	16,080,929
Services and supplies	1,784,981	3,870	-	-	1,788,851	-	1,788,851
Debt service:							
Principal	-	145,008	-	-	145,008	(145,008)	-
Interest	-	6,281	-	-	6,281	-	6,281
Depreciation	-	-	-	-	-	517,150	517,150
Capital outlay	83,616	-	286,411	1,007	371,034	(371,034)	-
Total Expenditures/Expenses	<u>18,102,213</u>	<u>155,159</u>	<u>286,411</u>	<u>1,007</u>	<u>18,544,790</u>	<u>(151,579)</u>	<u>18,393,211</u>
Excess (deficiency) of revenues over (under) expenditures	1,969,723	(154,388)	(43,165)	274,245	2,046,415	(133,193)	1,913,222
<b>Other Financing Sources (Uses):</b>							
Transfers in	-	155,000	460,000	-	615,000	(615,000)	-
Transfers out	(615,000)	-	-	-	(615,000)	615,000	-
Total other financing sources (uses)	<u>(615,000)</u>	<u>155,000</u>	<u>460,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,354,723	612	416,835	274,245	2,046,415	(2,046,415)	-
Change in net position						1,913,222	1,913,222
<b>Fund Balances/Net Position - Beginning</b>	<u>7,303,190</u>	<u>208</u>	<u>2,658,332</u>	<u>5,358,345</u>	<u>15,320,075</u>	<u>(2,677,514)</u>	<u>12,642,561</u>
<b>Prior Period Adjustment (Note 14)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,208,056)</u>	<u>(5,208,056)</u>
<b>Fund Balances/Net Position - Ending</b>	<u>\$ 8,657,913</u>	<u>\$ 820</u>	<u>\$ 3,075,167</u>	<u>\$ 5,632,590</u>	<u>\$ 17,366,490</u>	<u>\$ (5,972,348)</u>	<u>\$ 9,347,727</u>

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Reporting Entity**

The Montecito Fire Protection District (the District) is an independent division of local government, authorized by California Health and Safety Code Sections 13800-13970. The District is governed by a five-member Board of Directors elected to serve four-year terms. These financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. There are no component units included in this report that meet the criteria of a blended or discretely presented component unit as set forth by the Governmental Accounting Standards Board (GASB), which is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

#### **Government-Wide – Basis of Presentation, Measurement Focus, and Basis of Accounting**

GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB 34), was issued to improve governmental financial reporting for citizens, district representatives, and creditors involved in the lending process. GASB 34 requires that a government entity present in its basic external financial statements both government-wide financial statements and fund financial statements, excluding fiduciary funds. Governments engaged in a single government program may combine their fund financial statement with their government-wide statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column.

GAAP requires that the government-wide financial statements be reported using the economic resources measurement focus and the accrual basis of accounting. In comparison, governmental funds employ the current financial resources measurement focus and the modified accrual basis of accounting. The economic resources measurement focus aims to report all inflows, outflows, and balances affecting or reflecting an entity's net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when incurred for activities related to exchange and exchange-like activities. In addition, long-lived assets (such as buildings and equipment) are capitalized and depreciated over their estimated economic lives.

#### **Funds – Basis of Presentation, Measurement Focus, and Basis of Accounting**

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The District uses the governmental fund category.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

#### **Funds – Basis of Presentation, Measurement Focus, and Basis of Accounting - continued**

**Governmental Funds** are used to account for the District’s general government activities. Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal year. Other receipts and taxes are determined to be both measurable and available when cash is received by the District and are recognized as revenue at that time.

Secured property taxes are levied in September of each year based upon the assessed valuation as of the previous January 1 (lien date). They are payable in two equal installments due on November 1 and February 1, and are considered delinquent with penalties after December 10 and April 10, respectively.

Unsecured property taxes are due on the January 1 lien date and become delinquent with penalties after August 31. All property taxes are billed and collected by the County of Santa Barbara (the County) and remitted to the District.

The District maintains the following governmental fund types:

The ***General Fund*** is the District’s operating fund. It accounts for all the financial resources and the legally authorized activities of the District except those required to be accounted for in another fund.

The ***Pension Obligation Fund*** accounts for the accumulation of resources that are committed for the payment of principal and interest on the District’s pension obligation bonds (Note 5).

The ***Capital Projects Fund*** accounts for the acquisition of capital assets not being financed by the General Fund.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

#### **Funds – Basis of Presentation, Measurement Focus, and Basis of Accounting - continued**

The *Capital Projects Construction Fund* accounts for the construction of major capital projects not being financed by the General Fund, such as the acquisition of land for the development of a new fire station.

#### **Investments**

The District maintains substantially all its cash in the Santa Barbara County Treasurer's cash management investment pool (the pool).

State statutes and the County's investment policy authorize the County Treasurer to invest in U.S. Treasury and U.S. Government agency securities; state and/or local agency bonds, notes, warrants, or certificates of indebtedness; bankers' acceptances; commercial paper; corporate bonds and notes; negotiable certificates of deposit; repurchase agreements; reverse repurchase agreements; securities lending; bank deposits; money market mutual funds; State of California Local Agency Investment Fund (LAIF); and the investment pools managed by a Joint Powers Authority. Interest earned on pooled investments is apportioned quarterly into participating funds based upon each fund's average daily deposit balance. Any investment gains or losses are proportionately shared by all funds in the pool.

Investments held by the County Treasurer are stated at fair value. The fair value of pooled investments is determined quarterly and is based on current market prices received from the securities custodian. The fair value of participants' position in the pool is the same as the value of the pool shares. The method used to determine the value of participants' equity withdrawn is based on the book value of the participants' percentage participation at the date of such withdrawal.

The pool's disclosures related to cash and investments, including those disclosures regarding custodial credit risk, are included in the County's Comprehensive Annual Financial Report. A copy may be obtained online from the Auditor-Controller section of the County's website.

#### **Receivables**

Receivables are recorded in the District's Statement of Net Position and Governmental Funds Balance Sheet net of any allowance for uncollectible. All receivables are deemed to be collectible at June 30, 2018, and, as such, the District has no allowance for uncollectible accounts for these receivables.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

#### Capital Assets

Capital assets are recorded in the District's Statement of Net Position and Governmental Funds Balance Sheet in the Statement of Net Position column at cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. The costs of normal maintenance that do not add to the value of the asset or materially extend assets' lives are expensed as incurred. The District's capitalization threshold is \$5,000. Capital assets are depreciated at cost using the straight-line method over the following estimated useful lives:

- |  |          |
|--|----------|
| • Small equipment, medium equipment, and computers | 5 years  |
| • Vehicles, trucks, and large equipment            | 10 years |
| • Fire trucks, buildings, and land improvements    | 20 years |
| • Buildings  | 50 years |

#### Compensated Absences

The District's policy permits employees to accumulate earned but unused holiday and vacation leave benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. All vacation pay and holiday pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements prior to year-end and paid by the District subsequent to year-end.

#### Deferred Compensation Plan

The District offers a deferred compensation plan to its employees. The District has adopted provisions of GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* (GASB 32), which establishes financial accounting and reporting standards based on current amendments to the provisions of Internal Revenue Code (IRC) Section 457. Under IRC 457, plan assets are not owned by the governmental entity, and as a result, governmental entities are required to remove plan assets and plan liabilities from their financial statements.

The District has no administrative involvement, does not perform the investing function, and has no fiduciary accountability for the plan. Thus, in accordance with GASB 32, the plan assets and any related liability to plan participants have been excluded from the District's financial statements.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

#### **Change in Accounting Principles - Other Post-Employment Benefits**

During the year ended June 30, 2018, the District adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (GASB 75)*. This Statement requires the Agency recognize in its financial statements the total Postemployment Benefits Other Than Pensions (OPEB) liability for the health benefits provided to retirees, less the amounts held in an irrevocable trust account. Due to the implementation of this Statement, total liabilities increased by \$2,052,103 and total net position decreased by \$5,208,056 as of July 1, 2017 which is reflected in these statements as a prior period adjustment.

Annual OPEB cost for most employers will be based on actuarially determined amounts that, if paid on an ongoing basis, generally would provide sufficient resources to pay benefits as they come due. The District has implemented the requirements of GASB 75 on a prospective basis.

GASB 75 also establishes disclosure requirements for information about the plans in which an employer participates, the funding policy followed, the actuarial valuation process and assumptions, and, for certain employers, the extent to which the plan has been funded over time.

#### **Fund Equity**

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- *Nonspendable fund balance* – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- *Restricted fund balance* - This fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

#### **Fund Equity - continued**

- *Assigned fund balance* – amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making or by a body or an official designated for that purpose. This is also the classification for residual funds in the District’s debt service, special revenue, and capital projects funds.
- *Unassigned fund balance* – the residual classification for the District’s General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The District’s Board establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted fund balance resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, the District considers committed amounts to be used first, then assigned amounts, and then unassigned amounts.

#### **Memorandum Only – Total Columns**

Total columns in the Statement of Net Position and Governmental Funds Balance Sheet and the Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balances are captioned as “Memorandum Only,” as they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects the financial position or results of operations of the District in conformity with GAAP. Such data is not comparable to a consolidation, as interfund eliminations have not been made in the aggregation of this data.

#### **Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.



**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2018

**NOTE 2: CASH AND INVESTMENTS****Investment in the Santa Barbara County Investment Pool**

The District is a voluntary participant in the Santa Barbara County Treasurer's investment pool that is regulated by California Government Code under the oversight of the Treasurer of the State of California. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer. As of June 30, 2018, the District had cash on deposit with the County Treasurer in the amount of \$16,673,882.

**Investments Authorized by District Policy**

The District has not formally adopted a deposit and investment policy that limits the government's allowable deposits or investment and addresses the specific types of risk to which the government is exposed.

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. At fiscal year end, the weighted average days to maturity of the investments contained in the County investment pool was approximately 705 days.

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating firm. The Santa Barbara County Treasurer's investment pool is not rated.

**Custodial Credit Risk**

Custodial credit risk does not apply to a local government's indirect investment in deposits and securities through the use of government investment pools (such as the Santa Barbara County Treasurer's investment pool).

## MONTECITO FIRE PROTECTION DISTRICT

### Notes to the Financial Statements June 30, 2018

#### NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2018, is as follows:

	July 1, 2017	Additions	Deletions	June 30, 2018
Capital assets, not being depreciated:				
Land	\$ 2,577,530	\$ -	\$ -	\$ 2,577,530
Land easements	122,308	-	(122,308)	-
Construction in progress	522,265	1,008	-	523,273
Total capital assets, not being depreciated	<u>3,222,103</u>	<u>1,008</u>	<u>(122,308)</u>	<u>3,100,803</u>
Capital assets, being depreciated:				
Structures and improvements	7,456,991	6,007	(208,286)	7,254,712
Equipment	4,667,280	364,017	(43,263)	4,988,034
Total capital assets, being depreciated	<u>12,124,271</u>	<u>370,024</u>	<u>(251,549)</u>	<u>12,242,746</u>
Less accumulated depreciation for:				
Structures and improvements	(2,752,325)	(155,735)	45,822	(2,862,238)
Equipment	(2,734,577)	(361,415)	43,263	(3,052,729)
Total accumulated depreciation	<u>(5,486,902)</u>	<u>(517,150)</u>	<u>89,085</u>	<u>(5,914,967)</u>
Total capital assets, being depreciated, net	<u>6,637,369</u>	<u>(147,126)</u>	<u>(162,464)</u>	<u>6,327,779</u>
Total capital assets, net	<u>\$ 9,859,472</u>	<u>\$ (146,118)</u>	<u>\$ (284,772)</u>	<u>\$ 9,428,582</u>

Depreciation expense amounted to \$517,150 for the fiscal year ended June 30, 2018.

#### NOTE 4: LONG-TERM LIABILITIES

Changes to the District's long-term liabilities for the year ended June 30, 2018, are as follows:

	July 1, 2017	Additions	Deletions	June 30, 2018	Due in One Year
Compensated absences	\$ 1,363,322	\$ 77,141	\$ -	\$ 1,440,463	\$ -
Net pension liability	18,462,053	3,062,053	-	21,524,106	-
Pension obligation bonds	145,008	-	(145,008)	-	-
	<u>\$ 19,970,383</u>	<u>\$ 3,139,194</u>	<u>\$ (145,008)</u>	<u>\$ 22,964,569</u>	<u>\$ -</u>

The liability for employee compensated absences is liquidated by the General Fund.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### NOTE 5: PENSION OBLIGATION BONDS

In May of 2011, the District authorized the issuance and sale of Taxable Pension Obligation Bonds (POB) with a principal amount of \$3,520,000. Proceeds of the sale were used to extinguish an existing "side fund" pension obligation with California Public Employees Retirement System (CalPERS). The bonds were issued at a 4.52% interest rate on the basis of a 360-day year over a seven-year period terminating on May 26, 2018. The District made bond principal payments totaling \$145,008 and interest payments totaling \$6,337 during the year ended June 30, 2018. The note was extinguished in its entirety by year-end.

### NOTE 6: INTERFUND TRANSFERS

Interfund transfers in the District's fund financial statements made during the year ended June 30, 2018, are as follows:

Funds	Inter-Fund	
	Transfers In	Transfers Out
Major Funds:		
General	\$ -	\$ 615,000
Pension Obligation	155,000	-
Capital Projects	460,000	-
Total	\$ 615,000	\$ 615,000

During the fiscal year ended June 30, 2018, the District made the following transfers:

A transfer of \$155,000 from the General Fund to the Pension Obligation Fund to finance the principal and interest payments for the District's Pension Obligation Bonds.

A transfer of \$460,000 from the General Fund to the capital outlay funds to finance fixed asset purchases.

### NOTE 7: RISK MANAGEMENT

The District is a participant in a public entity risk pool with the Fire Agencies Insurance Risk Authority (FAIRA). FAIRA is organized pursuant to the provisions of the California Government Code Section 6500 et seq. for the purpose of providing an effective risk management program to local governments by reducing the amount and frequency of losses, pooling self-insured losses, and jointly purchasing excess insurance and administrative services in connection with a joint protection program.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### **NOTE 7: RISK MANAGEMENT - continued**

The District pays an annual premium to the pool for its excess general liability insurance coverage. The agreement for information of FAIRA provides that the pool will be self-sustaining through member premiums.

FAIRA provides the District with insurance-like benefits for general liability and excess liability coverage, automobile claims, management liability coverage, and property coverage for buildings, contents, and crime. During the fiscal year, the District contributed an annual premium of \$26,537 with limits ranging from \$1,000,000 to \$2,000,000 for each liability, and excess liability coverage of \$10,000,000. The insurance coverage in excess of the \$1,000,000, up to \$10,000,000, is provided by the Argonaut Insurance Company.

### **NOTE 8: RETIREMENT PLAN**

#### **Plan Description**

The District contributes to the Public Agency portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and city ordinance. Copies of CalPERS' annual financial report may be obtained from its Executive Office at 400 P Street, Sacramento, CA 95814.

All full-time and less than full-time District employees that meet the CalPERS membership eligibility requirements can participate in CalPERS. Retirement benefits vest after five years of service with the District. Vested District safety members who retire at, or after, age 50 are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to years of credited service multiplied by their highest twelve-month period of earnings multiplied by a percentage factor ranging from 2.4% to 3.0%, depending upon age at retirement. Vested District miscellaneous members who retire at, or after, age 50 are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to years of credited service multiplied by their highest twelve-month period earnings multiplied by a percentage factor ranging from 2.0% to 3.0%, depending upon age at retirement. CalPERS also provides death and disability benefits.

On January 1, 2013, the Public Employee Pension Reform Act of 2013 (PEPRA) became effective, which made numerous changes to public pension provisions for agencies contracting with CalPERS. A new tier level was created for new public agency employees, which includes a different retirement benefit formula as well as different employer and member contribution rates as compared to current public agency employees.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### NOTE 8: RETIREMENT PLAN - continued

#### Plan Description - continued

CalPERS issues a separate comprehensive annual financial report, copies of which may be obtained from the CalPERS webpage at [www.calpers.ca.gov](http://www.calpers.ca.gov).

#### Funding Policy

The employee contribution level for District miscellaneous members and District safety members is 8% and 9%, respectively, of annual salary. The District makes contributions for the entire amounts required of the employees on their behalf. The District is required to contribute an actuarially determined employer rate. The contribution requirements of plan members are based upon the benefit level adopted by the District's Board. The employer contribution rate is established annually and may be amended by CalPERS.

The employer contribution rates of annual covered payroll are as follows:

Tier	Safety	Non-Safety
Tier 1	19.520%	14.922%
PEPRA	12.730%	6.283%

In addition, the District also makes unfunded liability payments annually to help make up for the shortfall in the pension plan. This is also actuarially determined. The following represents the unfunded liability payments made during the 2018 fiscal year:

Tier	Safety	Non-Safety
Tier 1	\$ 768,475	\$ 96,055
PEPRA	766	854

#### Funding Policy

At June 30, 2018, the District reported a liability of \$21,524,106 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2018, the District recognized pension expense of \$1,261,145 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

## MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements  
June 30, 2018

### NOTE 8: RETIREMENT PLAN – continued

#### Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions; total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees:

- Discount Rate/Rate of Return – 7.5%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service
- COLA Increases – up to 2.75%
- Post-Retirement Mortality – Derived using CalPERS’ Membership Data for all Funds

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2016.

The long-term expected rate of return on pension plan investments (7.5%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	51.0%	5.71%
Global Fixed Income	20.0%	2.43%
Inflation Sensitive	6.0%	3.36%
Private Equity	10.0%	6.95%
Real Estate	12.0%	5.13%
Liquidity	1.0%	(1.05)%

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund’s fiduciary net position was projected to be available

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2018

**NOTE 8: RETIREMENT PLAN - continued**

**Actuarial Assumptions - (continued)**

to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	1% Decrease 6.5%	Discount Rate 7.5%	1% Increase 8.5%
District's proportionate share of the net pension plan liability	\$ 33,781,899	\$ 21,524,106	\$ 11,490,123

Detailed information about the pension fund's fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report, which may be obtained by contacting CalPERS.

**NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB)**

**Plan Description and Funding Policy**

The District provides retiree healthcare benefits for employees who retire with CalPERS pension benefits immediately upon termination of employment from the District. The District contracts with CalPERS for this insured-benefit plan, an agent multiple-employer post-employment healthcare plan, established under the State of California's Public Employees' Medical and Hospital Care Act (PEMHCA). The plan's medical benefits and premium rates are established by CalPERS and the insurance providers. The District pays for medical, dental, and vision premiums for the lifetime of the retiree and their eligible dependents. The District pays 100% of the retiree medical premiums, up to a maximum of \$1,950 per month for 2018, and 100% of the premiums for retiree dental and vision coverage. CalPERS issues a separate comprehensive annual financial report, copies of which may be obtained from the CalPERS webpage [www.calpers.ca.gov](http://www.calpers.ca.gov).

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2018

**NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) – continued****Plan Description and Funding Policy - (continued)**

The District participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (PARS Trust), a single employer irrevocable trust established to fund other postemployment benefits. The PARS Trust is approved by the Internal Revenue Code Section 115 and invests funds in equity, bond, and money market mutual funds. The Fire Chief or designee is the District's Plan Administrator. Copies of PARS Trust annual financial report may be obtained from PARS at 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660.

The contributions to the OPEB plan are based on pay-as-you-go financing requirements, with an additional amount contributed to the PARS Trust to prefund benefits from time to time at the sole discretion of the Board. Retiree health benefits may be paid out of the PARS Trust, set up for this purpose, to the extent funded. The purpose of this funding policy is to manage the District's OPEB obligations while at the same time maintaining as much flexibility as possible to adjust for changing budgetary considerations.

**Employees Covered by Benefit Terms**

At the OPEB liability measurement date of June 30, 2017, the following employees were covered by the benefit terms:

- Retired employees – 42
- Active employees – 46

**Total OPEB liability**

The District's total OPEB liability was measured as of June 30, 2017 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Salary increases	3.00%
Medical cost trend	5-9% increases
Discount rate	6%



**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2018

**NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued**

	2018
Total OPEB liability- 6/30/2017	\$ 2,052,103
Service Cost	644,394
Interest	712,627
Administrative cost	51,017
Benefit payments	(682,741)
Investment earnings	(1,175,914)
Net change in total OPEB liability	(450,617)
Total OPEB liability - ending	<u>\$ 1,601,486</u>

**Sensitivity of the District's Net OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease <u>5.5%</u>	Discount Rate <u>6.5%</u>	1% Increase <u>7.5%</u>
District's net OPEB plan liability	\$ 2,912,399	\$ 1,601,486	\$ 506,039

**Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease <u>                    </u>	Current Trend Rate <u>                    </u>	1% Increase <u>                    </u>
District's net OPEB plan liability	\$ 36,375	\$ 1,601,486	\$ 2,917,504

**OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2018 the District recognized OPEB expense of \$651,178. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions.

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2018

**NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued**

**OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – continued**

At June 30, 2018, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net differences between projected and actual earnings	\$ -	\$ 419,054
Contributions subsequent to measurement date	715,152	-
	<u>\$ 715,152</u>	<u>\$ 419,054</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2019	\$ 104,763
2020	104,763
2021	104,763
2022	104,765
Total	<u>\$ 419,054</u>

**NOTE 10: WORKFORCE HOUSING**

The District had a Housing Committee that researched methods which allow employees to live closer to the District in order to facilitate responses to emergencies. The District approved a plan in the fiscal year ended June 30, 2006 to purchase Workforce Housing and completed the purchase of a parcel consisting of three residences of varying sizes at East Valley Road. The District has contracted with a property management company to manage the operational activity of the residences. The Housing Committee developed a policy to govern all matters related to the Workforce Housing Program that was adopted by the Board.

In January of 2018, one property was destroyed and two were severely damaged rendering them uninhabitable. The District is working to repair these properties to meet the Committee's housing goal.

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2018

**NOTE 11: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

Pursuant to GASB Statement No. 63, the District recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the District that is applicable to a future reporting period. The District has one item that is reportable on the Government-Wide Statement of Net Position as Deferred Outflows of Resources which is related to pensions that are the CalPERS premiums for the 2018 fiscal year which will be recognized in a subsequent reporting period. The total for this is \$772,837. These were the employer contributions for the 2018 fiscal year.

The District is also reporting deferred outflows of resources relating to differences between projected and actual investment earnings, change in employer proportions and differences between the employer's contributions and their proportionate share of contributions. The total of these amounts at year-end were \$9,097,526 and they will be amortized over a 3.8 year period.

The District also recognized deferral inflows of resources in the government-wide financial statements. These are related to differences between expected and actual experience, changes of assumptions, and differences between employer's contributions and the District's proportionate share of contributions. This amount totaled \$3,090,930 and will be amortized over a 3.8 year period.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2019	\$ 3,326,928
2020	2,078,633
2021	1,077,145
2022	(476,109)
Total	\$ 6,006,597

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2018

**NOTE 12: EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUNDS BALANCE SHEETS AND STATEMENT OF NET POSITION**

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and, therefore; are not reported in the funds.	\$ 9,473,674
Certain long-term assets, such as deferred outflows of resources, create long-term assets.	10,585,515
Long-term liabilities, including compensated absences and loans payable are not due and payable in the current period and, therefore; are not reported in the funds.	(1,440,463)
Other long-term liabilities, such as the net pension liability and deferred inflows of resources, are not due and payable in the current period and, therefore; are not reported in the funds.	<u>(26,637,489)</u>
Combined Adjustment	<u>\$ (8,018,763)</u>

Amounts reported for governmental activities in the Statement of Net Position are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The difference is the amount by which depreciation exceeded capital outlays in the current period.	\$ (146,116)
Repayments of long-term debt are recorded as an expense in the fund financial statements and are adjusted against debt in the statement of net position as an offset to the liability.	145,008
Changes in the compensated absences, net pension liability, and OPEB liabilities are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	<u>(132,085)</u>
Combined Adjustment	<u>\$ (133,193)</u>

**MONTECITO FIRE PROTECTION DISTRICT**

Notes to the Financial Statements  
June 30, 2018

**NOTE 13: COMMITMENTS AND CONTINGENCIES****Litigation**

The District is subject to litigation related to employee matters that are incidental to the ordinary course of the District's operations. There is presently no outstanding litigation.

**Grant Revenues**

The District recognizes as revenues grant monies earned for costs incurred in certain Federal and State programs the District participates in. The program may be subject to financial and compliance audits by the reimbursing agency. The amount, if any, of the expenditures which may be disallowed by the granting agency cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

**NOTE 14: PRIOR PERIOD ADJUSTMENT**

The District recorded a prior period adjustment in the amount of \$5,208,056 to reflect the effect on the beginning of the accounting period balances from the implementation of GASB Statement 75.

**NOTE 15: SUBSEQUENT EVENTS**

Subsequent events have been reviewed through January 15, 2019, the date the financial statements were available to be issued. Management has determined that no events have occurred that should be disclosed.

**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

**MONTECITO FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (Unaudited)  
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property taxes	\$17,292,910	\$ 17,292,910	\$ 17,588,326	\$ 295,416
Investment income	14,700	14,700	33,823	19,123
Rental income	52,260	52,260	19,961	(32,299)
Intergovernmental	730,420	2,597,420	2,061,211	(536,209)
Miscellaneous	7,500	475,500	368,615	(106,885)
Total revenues	<u>18,097,790</u>	<u>20,432,790</u>	<u>20,071,936</u>	<u>(360,854)</u>
<b>Expenditures</b>				
Salaries and benefits	16,276,290	16,396,290	16,233,616	162,674
Services and supplies	1,822,550	1,822,550	1,784,981	37,569
Capital outlay	414,200	114,200	83,616	30,584
Total expenditures	<u>18,513,040</u>	<u>18,333,040</u>	<u>18,102,213</u>	<u>230,827</u>
Excess of revenues over expenditures				
Other Financing Uses:				
Transfers out (net)	<u>(615,000)</u>	<u>(615,000)</u>	<u>(615,000)</u>	<u>-</u>
Total other financing uses	<u>(615,000)</u>	<u>(615,000)</u>	<u>(615,000)</u>	<u>-</u>
Net changes in fund balances	<u>\$ (1,030,250)</u>	<u>\$ 1,484,750</u>	<u>1,354,723</u>	
Fund balances - Beginning			<u>7,303,190</u>	
Fund balances - Ending			<u>\$ 8,657,913</u>	

**MONTECITO FIRE PROTECTION DISTRICT**

Note to the Budgetary Comparison Schedule  
Required Supplementary Information  
(Unaudited)  
June 30, 2018

**NOTE 1: BUDGETARY AND LEGAL COMPLIANCE**

In accordance with California Health and Safety Code Section 13895, on or before October 1, the District must submit a board approved budget to the County Auditor. Annual budgets are adopted for the District's General, Capital Projects, and Capital Projects Construction Funds. Budgets are prepared on the modified accrual basis of accounting consistent with GAAP. Annually, the Board of Directors conducts a public hearing for the discussion of proposed budgets. At the conclusion of the hearing, the Board adopts the final budgets. All appropriations lapse at fiscal year-end and are subject to re-appropriation as part of the following year's budget. The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is maintained at the object level. Any changes in the annual budget must be changed by a vote of the Board. The Board amended the originally adopted General Fund budget in June of 2018.



**MONTECITO FIRE PROTECTION DISTRICT**

Required Supplementary Information  
 Other Post-Employment Benefits (OPEB) Plan – Schedule of Funding Progress  
 For the Fiscal Year Ended June 30, 2018

	<u>2018</u>
Total OPEB liability- 6/30/2017	\$ 2,052,103
Service Cost	644,394
Interest	712,627
Administrative cost	51,017
Benefit payments	<u>(682,741)</u>
Investment earnings	<u>(1,175,914)</u>
Net change in total OPEB liability	<u>(450,617)</u>
Total OPEB liability - ending	\$ 1,601,486
Covered-employee payroll	\$ 6,836,000
Total OPEB liability as a percentage of covered payroll	23.43%
Plan fiduciary net position as a percentage of the total OPEB liability	86.63%
Measurement date	6/30/2017

**MONTECITO FIRE PROTECTION DISTRICT**Required Supplementary Information – Pensions  
For the Year Ended June 30, 2018

## Montecito Fire Protection District – Schedule of the District’s proportionate share of the Net Pension Liability:

## Last 10 Fiscal Years\*:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
District’s proportion of the net pension liability	Varies by plan	.310636%	.37478%	.328%
District’s proportionate share of the net pension liability	\$ 13,163,696	\$ 11,522,916	\$ 18,462,053	\$ 21,524,106
District’s covered employee payroll	6,597,160	6,998,926	6,784,400	6,983,314
District’s proportionate share of the net pension liability as a percentage of its covered-employee payroll	199.53%	164.64%	272.13%	308.22%
Plan Fiduciary net position as a percentage of the total pension liability	81.59%	83.99%	76.68%	75.48%

\*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

## CALPERS - Schedule of District contributions

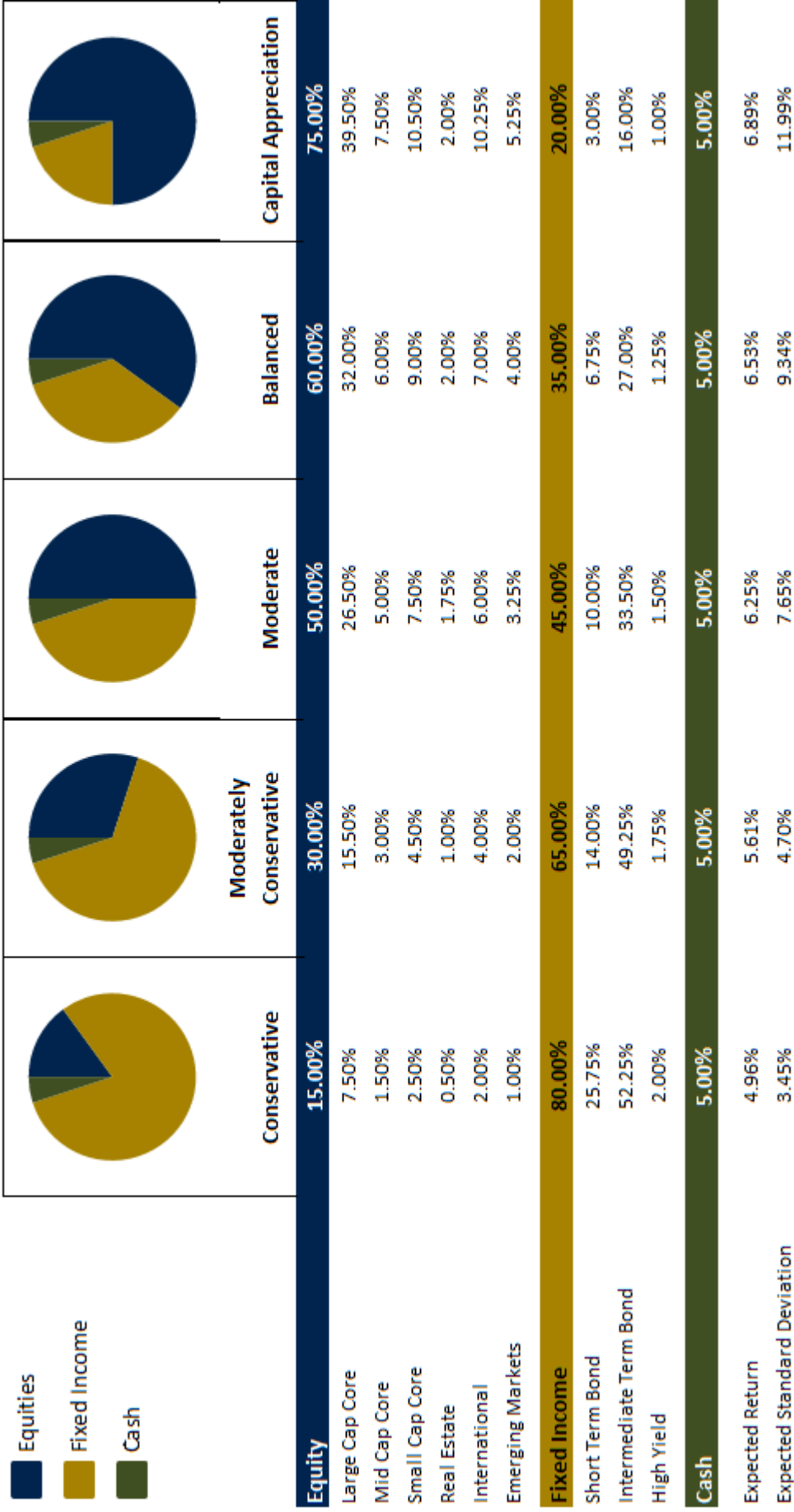
## Last 10 Fiscal Years\*:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Actuarially determined contribution	\$ 1,192,280	\$ 1,192,280	\$ 934,063	\$ 772,837
Total actual contributions	(1,192,280)	(1,192,280)	(934,063)	(772,837)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District’s covered-employee payroll	\$ 6,597,160	\$ 6,998,926	\$ 6,784,400	\$ 6,983,314
Contributions as a percentage of covered employee payroll	18.07%	17.04%	13.768%	11.067%

# Agenda Item #3



# PARS INVESTMENT OBJECTIVES



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 [hcsalesupport@unionbank.com](mailto:hcsalesupport@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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## PARS DIVERSIFIED PORTFOLIOS BALANCED

Q3 2018

### WHY THE PARS DIVERSIFIED BALANCED PORTFOLIO?

#### Comprehensive Investment Solution

HighMark® Capital Management, Inc.'s (HighMark) diversified investment portfolios are designed to balance return expectations with risk tolerance. Key features include: sophisticated asset allocation and optimization techniques, four layers of diversification (asset class, style, manager, and security), access to rigorously screened, top tier money managers, flexible investment options, and experienced investment management.

#### Rigorous Manager Due Diligence

Our manager review committee utilizes a rigorous screening process that searches for investment managers and styles that have not only produced above-average returns within acceptable risk parameters, but have the resources and commitment to continue to deliver these results. We have set high standards for our investment managers and funds. This is a highly specialized, time consuming approach dedicated to one goal: competitive and consistent performance.

#### Flexible Investment Options

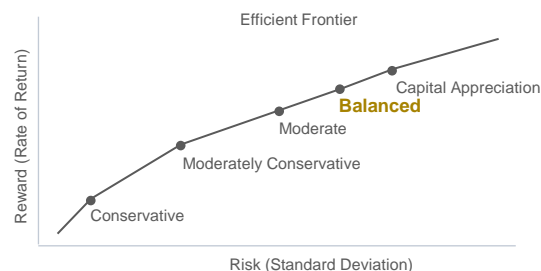
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation approach.

#### Risk Management

The portfolio is constructed to control risk through four layers of diversification – asset classes (cash, fixed income, equity), investment styles (large cap, small cap, international, value, growth), managers and securities. Disciplined mutual fund selection and monitoring process helps to drive return potential while reducing portfolio risk.

### INVESTMENT OBJECTIVE

To provide 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.



### ASSET ALLOCATION — BALANCED PORTFOLIO

	Strategic Range	Policy	Tactical
Equity	50 – 70%	60%	61%
Fixed Income	30 – 50%	35%	36%
Cash	0 – 20%	5%	3%

### ANNUALIZED TOTAL RETURNS (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

#### HighMark Plus Composite (Active)

Current Quarter*	3.14%
Blended Benchmark*,**	3.22%
Year To Date*	3.82%
Blended Benchmark*	4.17%
1 Year	7.44%
Blended Benchmark	7.83%
3 Year	9.53%
Blended Benchmark	9.75%
5 Year	7.14%
Blended Benchmark	7.62%
10 Year	7.72%
Blended Benchmark	7.85%

#### Index Plus Composite (Passive)

Current Quarter*	2.99%
Blended Benchmark*,**	3.22%
Year To Date*	3.27%
Blended Benchmark*	4.17%
1 Year	6.75%
Blended Benchmark	7.83%
3 Year	9.18%
Blended Benchmark	9.75%
5 Year	7.03%
Blended Benchmark	7.62%
10 Year	7.37%
Blended Benchmark	7.85%

\* Returns less than 1-year are not annualized. \*\*Breakdown for Blended Benchmark: 32% S&P500, 6% Russell Mid Cap, 9% Russell 2000, 4% MSCI EM (net), 7% MSCI EAFE (net), 27% BBG Barclays US Agg, 6.75% ICE BofAML 1-3 Yr US Corp/Gov't, 1.25% ICE BofAML US High Yield Master II, 2% Wilshire REIT, and 5% FTSE 1 Mth T-Bill. Prior to October 2012, the blended benchmarks were 51% S&P 500; 3% Russell 2000, 6% MSCI EAFE (net), 5% ICE BofAML 1-3 Year Corp./Gov't, 30% BBG Barclays US Agg, 5% FTSE 1 Mth T-Bill. Prior to April 2007, the blended benchmarks were 60% S&P 500, 5% ICE BofAML 1-3Yr Corp/Gov't, 30% BBG Barclays US Agg, and 5% FTSE 1 Mth T-Bill.

### ANNUAL RETURNS

#### HighMark Plus Composite (Active)

2008	-25.72%
2009	21.36%
2010	14.11%
2011	-0.46%
2012	13.25%
2013	16.61%
2014	4.70%
2015	0.04%
2016	6.81%
2017	15.46%

#### Index Plus Composite (Passive)

2008	-23.22%
2009	17.62%
2010	12.76%
2011	1.60%
2012	11.93%
2013	15.63%
2014	6.08%
2015	-0.81%
2016	8.25%
2017	13.39%

### PORTFOLIO FACTS

#### HighMark Plus (Active)

Composite Inception Date	10/2006
No of Holdings in Portfolio	18

#### Index Plus (Passive)

Composite Inception Date	10/2007
No of Holdings in Portfolio	12

January 28, 2019

## HOLDINGS

### HighMark Plus (Active)

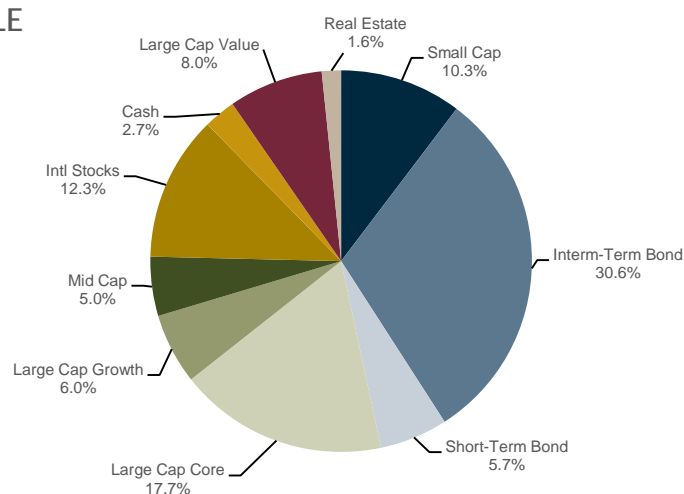
Columbia Contrarian Core I3  
 Vanguard Growth & Income Adm  
 Dodge & Cox Stock Fund  
 Harbor Capital Appreciation - Retirement  
 T. Rowe Price Growth Stock - I  
 iShares Russell Mid-Cap ETF  
 Vanguard Real Estate ETF  
 Undiscovered Managers Behavioral Value  
 T. Rowe Price New Horizons - I  
 Nationwide Bailard International Equities  
 Dodge & Cox International Stock  
 MFS International Growth – R6  
 Hartford Schroders Emerging Markets Eq  
 Vanguard Short-Term Invest-Grade Adm  
 PIMCO Total Return Fund - Inst  
 PGIM Total Return Bond – R6  
 DoubleLine Core Fixed Income - I  
 First American Government Obligations Z

### Index Plus (Passive)

iShares Core S&P 500 ETF  
 iShares S&P 500 Value  
 iShares S&P 500 Growth  
 iShares Russell Mid-Cap ETF  
 Vanguard Real Estate ETF  
 iShares Russell 2000 Value  
 iShares Russell 2000 Growth  
 iShares MSCI EAFE ETF  
 Vanguard FTSE Emerging Markets ETF  
 Vanguard Short-Term Invest-Grade Adm  
 iShares Core U.S. Aggregate  
 First American Government Obligations Z

*Holdings are subject to change at the discretion of the investment manager.*

## STYLE



## HIGHMARK CAPITAL MANAGEMENT

350 California Street  
 Suite 1600  
 San Francisco, CA 94104  
 800-582-4734

### ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has nearly 100 years (including predecessor organizations) of institutional money management experience with \$7.9 billion in assets under management and \$7.6 billion in assets under advisement\*. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

### ABOUT THE PORTFOLIO MANAGEMENT TEAM

#### Andrew Brown, CFA®

Senior Portfolio Manager  
 Investment Experience: since 1994  
 HighMark Tenure: since 1997  
 Education: MBA, University of Southern California; BA, University of Southern California

#### Salvatore "Tory" Milazzo III, CFA®

Senior Portfolio Manager  
 Investment Experience: since 2004  
 HighMark Tenure: since 2014  
 Education: BA, Colgate University

#### J. Keith Stribling, CFA®

Senior Portfolio Manager  
 Investment Experience: since 1985  
 HighMark Tenure: since 1995  
 Education: BA, Stetson University

#### Christiane Tsuda

Senior Portfolio Manager  
 Investment Experience: since 1987  
 HighMark Tenure: since 2010  
 Education: BA, International Christian University, Tokyo

#### Anne Wimmer, CFA®

Senior Portfolio Manager  
 Investment Experience: since 1987  
 HighMark Tenure: since 2007  
 Education: BA, University of California, Santa Barbara

#### Randy Yurchak, CFA®

Senior Portfolio Manager  
 Investment Experience: since 2002  
 HighMark Tenure: since 2017  
 Education: MBA, Arizona State University; BS, University of Washington

#### Asset Allocation Committee

Number of Members: 16  
 Average Years of Experience: 27  
 Average Tenure (Years): 14

#### Manager Review Group

Number of Members: 7  
 Average Years of Experience: 18  
 Average Tenure (Years): 6

\*Assets under management ("AUM") include assets for which HighMark provides continuous and regular supervisory and management services. Assets under advisement ("AUA") include assets for which HighMark provides certain investment advisory services (including, but not limited to, investment research and strategies) for client assets of its parent company, MUFG Union Bank, N.A.

January 28, 2019

The performance records shown represent size-weighted composites of tax exempt accounts that meet the following criteria: Composites are managed by HighMark's HighMark Capital Advisors (HCA) with full investment authority according to the PARS Balanced active and passive objectives and do not have equity concentration of 25% or more in one common stock security.

The composite name has been changed from PARS Balanced/Moderately Aggressive to PARS Balanced on 5/1/2013. The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. As of September 30, 2018, the blended rate is 0.58%. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 36 basis points paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio returns. Assuming an investment for five years, a 5% annual total return, and an annual sub-advisory fee rate of 0.36% deducted from the assets at market at the end of each year, a 10 million initial value would grow to \$12.54 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. Client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. In Q1 2010, the PARS Composite definition was changed from \$750,000 minimum to no minimum. Performance results are calculated and presented in U.S. dollars and do not reflect the deduction of investment advisory fees, custody fees, or taxes but do reflect the deduction of trading expenses. Returns are calculated based on trade-date accounting.

Blended benchmarks represent HighMark's strategic allocations between equity, fixed income, and cash and are rebalanced monthly. Benchmark returns do not reflect the deduction of advisory fees or other expenses of investing but assumes the reinvestment of dividends and other earnings. An investor cannot invest directly in an index. The unmanaged S&P 500 Index is representative of the performance of large companies in the U.S. stock market. The MSCI EAFE Index is a free float-adjusted market capitalization index designed to measure developed market equity performance, excluding the U.S. and Canada. The MSCI Emerging Markets Free Index is a free float-adjusted market capitalization index that is designed to measure equity market performance in the global emerging markets. The Russell Midcap Index measures the performance of the mid-cap segment of the U.S. equity universe. The Russell 2000 Index measures the performance of the small-cap segment of the U.S. equity universe. The US High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg Barclays Capital (BC) U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The Merrill Lynch (ML) 1-3 Year U.S. Corporate & Government Index tracks the bond performance of The ML U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

HighMark Capital Management, Inc. (HighMark), an SEC-registered investment adviser, is a wholly owned subsidiary of MUFG Union Bank, N.A. (MUB). HighMark manages institutional separate account portfolios for a wide variety of for-profit and nonprofit organizations, public agencies, and public and private retirement plans. MUB, a subsidiary of MUFG Americas Holdings Corporation, provides certain services to HighMark and is compensated for these services. Past performance does not guarantee future results. Individual account management and construction will vary depending on each client's investment needs and objectives. **Investments employing HighMark strategies are NOT insured by the FDIC or by any other Federal Government Agency, are NOT Bank deposits, are NOT guaranteed by the Bank or any Bank affiliate, and MAY lose value, including possible loss of principal.**



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

**OPEB Account**

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>
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%
<b>Total</b>		<b>-</b>	<b>116,551.73</b>	<b>56,569.80</b>		

Total Contributions to the Plan = 8,376,000

Total OPEB Liability as of 6/30/2017 = 11,973,770

PARS OPEB balance as of 6/30/17 = 10,372,284

Net OPEB Liability at of 6/30/17 = **1,601,486**

**Pension Account**

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>
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%
<b>Total</b>		<b>600,000.00</b>	<b>(1,446.87)</b>	<b>8,745.44</b>		

Total Contributions to the Plan = 1,800,000

**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS Post-Employment Benefits Trust**Account Report for the Period  
10/1/2018 to 10/31/2018Stephen 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
<b>Totals</b>	<b>\$13,305,308.98</b>	<b>\$0.00</b>	<b>-\$616,772.36</b>	<b>\$5,612.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,682,923.95</b>

**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
<b>Totals</b>	<b>\$12,682,923.95</b>	<b>\$0.00</b>	<b>\$167,332.74</b>	<b>\$5,403.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,844,853.15</b>

**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

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

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees



# Agenda Item #7



**Variance Report**  
**Finance Committee - January 22, 2019**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
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	The Wildland Specialists are engaging in big projects in January and the Neighborhood Chipping Projects will start in February.
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
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
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
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
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
<b>Equity</b>				
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
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
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
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
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
<b>Equity</b>				
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
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
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
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Equity</b>				
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
<b>Revenues</b>				
<b>Taxes</b>				
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	--
<b>Taxes</b>	<b>15,857,011.00</b>	<b>9,508,777.13</b>	<b>-6,348,233.87</b>	<b>59.97 %</b>
<b>Fines, Forfeitures, and Penalties</b>				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	-4,266.11	-4,266.11	--
<b>Fines, Forfeitures, and Penalties</b>	<b>0.00</b>	<b>-4,266.11</b>	<b>-4,266.11</b>	<b>--</b>
<b>Use of Money and Property</b>				
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	--
<b>Use of Money and Property</b>	<b>20,000.00</b>	<b>71,245.89</b>	<b>51,245.89</b>	<b>356.23 %</b>
<b>Intergovernmental Revenue-State</b>				
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 %
<b>Intergovernmental Revenue-State</b>	<b>427,610.00</b>	<b>477,720.97</b>	<b>50,110.97</b>	<b>111.72 %</b>
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	140,000.00	18,028.00	-121,972.00	12.88 %

# 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
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 %

# 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
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

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
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
<b>Revenues</b>				
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 %
<b>Revenues</b>	10,000.00	33,362.96	23,362.96	333.63 %
<b>Expenditures</b>				
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 %
<b>Expenditures</b>	1,222,000.00	0.00	1,222,000.00	0.00 %
<b>Other Financing Sources &amp; Uses</b>				
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
<b>Revenues</b>				
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 %
<b>Revenues</b>	15,000.00	70,926.01	55,926.01	472.84 %
<b>Expenditures</b>				
<b>Capital Assets</b>				
8100 -- Land	200,000.00	0.00	200,000.00	0.00 %
<b>Capital Assets</b>	200,000.00	0.00	200,000.00	0.00 %
<b>Expenditures</b>	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 %
<b>Net Financial Impact</b>	-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				
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				
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				
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				
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				
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				
AUT - FMV1218	12/31/2018		FMV ADJUSTMENTS	1,577.43
			Total Unrealized Gain/Loss Invstmnts	1,577.43

# 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

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## 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

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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
12/14/2018	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



# 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
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					
12/31/2018	CLM - 0516991	Various	Reimbursement for food: Door-to-Door campaign	0.00	238.87

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Selection Criteria: Fund = 3650, 3652, 3653

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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
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 RAW'S 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

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## 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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## Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
<b>Line Item Account 7324 -- Audit and Accounting Fees</b>					
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
<b>Line Item Account 7348 -- Instruments &amp; Equip. &lt; \$5000</b>					
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
<b>Line Item Account 7363 -- Equipment Maintenance</b>					
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

# Cost Transactions

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## 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 VENTURA COUNTY	Parts for E391	0.00	125.42

# 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
12/21/2018	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



# 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 - 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

# 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
12/31/2018	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

# 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
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
12/18/2018	CLM - 0516573	US BANK CORPORATE PAYMENT SYSTEM		0.00	885.45

# 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 - 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

January 28, 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
11/28/2018	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
<b>Revenues</b>			
<b>Taxes</b>			
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
<b>Taxes</b>	<b>8,852,090.23</b>	<b>9,356,350.16</b>	<b>9,508,777.13</b>
<b>Fines, Forfeitures, and Penalties</b>			
3057 -- PT-506 Int, 480 CLOS/CIC Pen	0.00	0.00	-4,266.11
<b>Fines, Forfeitures, and Penalties</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,266.11</b>
<b>Use of Money and Property</b>			
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
<b>Use of Money and Property</b>	<b>3,857.81</b>	<b>21,768.36</b>	<b>71,245.89</b>
<b>Intergovernmental Revenue-State</b>			
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
<b>Intergovernmental Revenue-State</b>	<b>86,294.81</b>	<b>36,322.11</b>	<b>477,720.97</b>

# 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
<b>Intergovernmental Revenue-Federal</b>			
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
<b>Intergovernmental Revenue-Federal</b>	<b>107,382.88</b>	<b>136,583.20</b>	<b>1,782,100.00</b>
<b>Charges for Services</b>			
5105 -- Reimb for District Services	68,231.82	95,428.95	71,881.46
<b>Charges for Services</b>	<b>68,231.82</b>	<b>95,428.95</b>	<b>71,881.46</b>
<b>Miscellaneous Revenue</b>			
5895 -- Other-Donations	0.00	0.00	300.00
5909 -- Other Miscellaneous Revenue	516.74	9,319.96	5,758.52
<b>Miscellaneous Revenue</b>	<b>516.74</b>	<b>9,319.96</b>	<b>6,058.52</b>
<b>Revenues</b>	<b>9,118,374.29</b>	<b>9,655,772.74</b>	<b>11,913,517.86</b>
<b>Expenditures</b>			
<b>Salaries and Employee Benefits</b>			
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
<b>Salaries and Employee Benefits</b>	<b>7,067,906.31</b>	<b>9,835,528.57</b>	<b>8,221,861.73</b>



# 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
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
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
<b>Total Salaries and Employee Benefits</b>	<b>2,078,553.87</b>	<b>2,028,988.85</b>	<b>541,201.12</b>	<b>1,144,519.71</b>	<b>1,426,355.89</b>	<b>1,002,242.29</b>
<b>Services and Supplies</b>						
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
<b>Total Services and Supplies</b>	<b>76,488.37</b>	<b>126,168.40</b>	<b>128,764.28</b>	<b>117,853.83</b>	<b>113,580.82</b>	<b>84,209.78</b>
<b>Capital Assets</b>						
8300 -- Equipment	0.00	0.00	46,142.08	0.00	0.00	15,310.00
<b>Total Capital Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>46,142.08</b>	<b>0.00</b>	<b>0.00</b>	<b>15,310.00</b>
<b>Total Expenditures</b>	<b>2,155,042.24</b>	<b>2,155,157.25</b>	<b>716,107.48</b>	<b>1,262,373.54</b>	<b>1,539,936.71</b>	<b>1,101,762.07</b>
<b>Other Financing Sources &amp; Uses</b>						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Uses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Financing Sources &amp; Uses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Montecito Fire Protection Dist</b>	<b>2,155,042.24</b>	<b>2,155,157.25</b>	<b>716,107.48</b>	<b>1,262,373.54</b>	<b>1,539,936.71</b>	<b>1,101,762.07</b>
<b>Total Report</b>	<b>2,155,042.24</b>	<b>2,155,157.25</b>	<b>716,107.48</b>	<b>1,262,373.54</b>	<b>1,539,936.71</b>	<b>1,101,762.07</b>

**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
					<b>\$ 1,339,320.79</b>		
						<b>\$</b>	<b>70,200.73</b>



# Agenda Item #8








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## STAFF REPORT

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**Prepared for:** Montecito Fire Protection District Board of Directors  
**Prepared by:** Chief Hickman  
**Date:** January 28, 2019  
**Topic:** Establishing Appropriations Limit for FY 2018-19

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### Summary

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This report summarizes the factors used to calculate the appropriations limit for fiscal year 2018-19.

### Discussion

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California voters, in November of 1979 passed Proposition 4, which added Article XIII B to the State Constitution. This article establishes limits on the appropriation of proceeds of taxes. In June of 1990, the voters passed Proposition 111, which updates the State's and local agencies' appropriations limit calculation to allow for new funding, while still providing an overall limit on state and local funding.

Prior to the passage of Proposition 111, the limit was based on the 1978-79 proceeds of taxes adjusted annually for population and cost of living changes. Proposition 111 established new cost of living factors and new population factors for use by local governments.

**Cost of Living:** Local governments may annually choose, by a recorded vote of the governing body, either:

- The change in California per capita personal income (3.67% for FY 2018-19) as provided by the Department of Finance, or
- The percentage change in the jurisdiction's assessed valuation attributable to non-residential new construction (66.38% for FY 2018-19). For the 2018 tax year, the change in non-residential new construction amounted to \$87.3 million (from projects at Music Academy of the West, Valley Improvement Project and Rosewood Miramar Hotel), which is divided by the change in gross assessed value of \$131.5 million to calculate the annual percentage change.

**Population:** Since Montecito Fire's jurisdiction is located in the unincorporated area of the County, use either:

- The change for the County (0.86% in FY 2018-19), or
- The change for the unincorporated area of the County (1.38% in FY 2018-19).

## Conclusion

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Staff is submitting to the Board of Directors a report and resolution for FY 2018-19 for the Montecito Fire Protection District that selects:

- The change in the District Non-Residential New Construction factor of 1.6638, and
- The change in the unincorporated area for the Population factor of 1.0138.
- This results in an increase in the appropriation limit by a factor of 1.68676 to \$20,103,230.

The Board has the option to:

- a. Accept the report of the Proposition 4/111 Appropriations Limit as shown in Exhibits I and II for FY 2018-19 and Resolution 2019-01.
- b. Amend, modify or reject the above option.

## Attachments

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**Exhibit I:** Appropriations Limit Compliance Calculation for FY 2018-19

**Exhibit II:** Appropriations Limit Summary updating factors and calculations for FY 2018-19

**Exhibit III:** Department of Finance Letter for FY 2018-19

**Resolution 2019-01:** Establishing Appropriations Limit for FY 2018-19

**Montecito Fire Protection District  
Appropriations Limit Calculation for FY 2018-19**

EXHIBIT I

<b>TAX REVENUE</b>	<u>Estimated</u>	
Property Tax - Current Secured	14,723,000	
Property Tax - Unitary	144,700	
Property Tax - Corr/Escapes Secured	73,238	
Property Tax - Current Unsecured	705,255	
Property Tax - Corr/Escapes Unsec	-	
Property Tax - Prior Secured	21,033	
Property Tax - Prior Unsecured	5,850	
Property Tax - Current Supplemental	183,935	
Property Tax - Prior Supplemental	-	
Property Tax - Escapes Interest	-	
Homeowners Property Tax Relief	<u>82,610</u>	
Total Tax Revenue		\$ 15,939,621
 Interest Income		 <u>20,000</u>
 <b>Total Revenues Subject to the Limit</b>		 <b>\$ 15,959,621</b>
 <b>EXEMPTIONS TO THE APPROPRIATIONS LIMIT</b>		
 FLSA Wages	 1,070,396	
FICA/Medicare Taxes	155,823	
Qualified capital outlay projects	<u>150,000</u>	
Total Exemptions		<u>1,376,219</u>
 <b>Total Estimated Tax Proceeds Subject to the Limit</b>		 <b>\$ 14,583,402</b>
 2018-19 Calculated Appropriation Limit		 <u>20,103,230</u>
 Calculated Appropriations (Over)/Under Limit		 5,519,828
 Excluded Appropriations per Voter Approved Prop 4 Override Election*		 <u>(5,519,828)</u>
 <b>Appropriations (Over)/Under Limit</b>		 <b>\$ -</b>

\*Measure V2018 passed July 2018



**Montecito Fire Protection District  
Appropriations Limit Worksheet**

EXHIBIT II

<b>Fiscal Year</b>	<b>Per Capita Factor</b>	<b>PI or NRNC</b>	<b>Population Factor</b>	<b>County or Unincorp</b>	<b>Calculation Factor</b>	<b>Appropriation Limit</b>
2018-19	1.6638	NRNC	1.0138	UNINC	1.68676	\$ 20,103,230
2017-18	1.0692	NRNC	1.0082	UNINC	1.07797	11,918,248
2016-17	1.0537	PI	1.0102	UNINC	1.06445	11,056,223
2015-16	1.0382	PI	1.0111	CTY	1.04972	10,386,816
2014-15	1.0003	NRNC	1.0110	UNINC	1.01130	9,894,807
2013-14	1.0512	PI	1.0107	UNINC	1.06245	9,784,213
2012-13	1.0398	NRNC	1.0063	UNINC	1.04635	9,209,123
2011-12	1.2561	NRNC	1.0181	UNINC	1.27884	8,801,182
2010-11	1.2155	NRNC	1.0111	CTY	1.22899	6,882,185
2009-10	1.0079	NRNC	1.0166	UNINC	1.02463	5,599,861
2008-09	1.0429	PI	1.0131	UNINC	1.05656	5,465,246
2007-08	1.0442	PI	1.0221	UNINC	1.06728	5,172,669
2006-07	1.0396	PI	1.0287	UNINC	1.06944	4,846,605
2005-06	1.0526	PI	1.0114	CTY	1.06460	4,531,924
2004-05	1.0328	PI	1.0114	CTY	1.04457	4,256,928
2003-04	1.0365	NRNC	1.0093	CTY	1.04614	4,075,277
2002-03	1.0233	NRNC	1.0121	CTY	1.03568	3,895,539
2001-02	1.0782	PI	1.0148	CTY	1.09416	3,761,328
2000-01	1.0491	PI	1.0187	UNINC	1.06872	3,437,648
1999-2000	1.0453	PI	1.0166	UNINC	1.06265	3,216,608
1998-99	1.0498	NRNC	1.0244	UNINC	1.07542	3,026,963
1997-98	1.0467	PI	1.0190	UNINC	1.06659	2,814,693
1996-97	1.0467	PI	1.0164	CTY	1.06387	2,638,971
1995-96	1.0472	PI	1.0197	UNINC	1.06783	2,480,548
1994-95	1.0071	PI	1.0136	CTY	1.02080	2,322,981
1993-94	1.0272	PI	1.0167	UNINC	1.04435	2,275,655
1992-93	1.0082	NRNC	1.0152	CTY	1.02352	2,179,007
1991-92	1.0414	PI	1.0239	CTY	1.06629	2,128,925





DEPARTMENT OF  
**FINANCE**  
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. ■ GOVERNOR  
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

May 2018

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2018, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2018-19. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2018-19 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

**Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2018.**

**Please Note:** The prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

MICHAEL COHEN  
Director  
By:

AMY M. COSTA  
Chief Deputy Director

Attachment

May 2018

## Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2018-19 appropriation limit is:

## Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2018-19	3.67

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2018-19 appropriation limit.

**2018-19:**

Per Capita Cost of Living Change = 3.67 percent  
 Population Change = 0.78 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.67 + 100}{100} = 1.0367$

Population converted to a ratio:  $\frac{0.78 + 100}{100} = 1.0078$

Calculation of factor for FY 2018-19:  $1.0367 \times 1.0078 = 1.0448$



Fiscal Year 2018-19

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2017 to January 1, 2018 and Total Population, January 1, 2018**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2017-2018	1-1-17	1-1-18	1-1-2018
Santa Barbara				
Buellton	3.79	5,098	5,291	5,291
Carpinteria	0.05	13,697	13,704	13,704
Goleta	1.03	31,622	31,949	31,949
Guadalupe	3.58	7,341	7,604	7,604
Lompoc	-0.11	41,106	41,059	43,599
Santa Barbara	0.60	94,224	94,787	94,807
Santa Maria	0.46	107,978	108,470	108,470
Solvang	2.09	5,653	5,771	5,771
<b>Unincorporated</b>	<b>1.38</b>	137,325	139,214	142,262
County Total	0.86	444,044	447,849	453,457

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



**RESOLUTION 2019-01**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
ESTABLISHING APPROPRIATION LIMITS UNDER ARTICLE XIII B  
OF THE STATE CONSTITUTION OF THE STATE OF CALIFORNIA**

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and

WHEREAS, it is the intent of the Board of Directors to establish a limit for 2018-19 based on the measure approved by the voters July 24, 2018; and

WHEREAS, at least fifteen (15) days prior to this date, documentation of the appropriation limit was available for public inspection in the office of the District; and

WHEREAS, the District must annually select price and population factors that may be used by the District in setting their appropriation limit and therefore elects for FY 2018-19 to use the change in assessed value due to non-residential new construction of 1.6638 for the Per Capita factor and the change in the county unincorporated area population of 1.0138 for the Population factor; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Montecito Fire Protection District that the Board elects for FY 2018-19 to use the change in non-residential new construction of 1.6638 and the change in the county unincorporated area population of 1.0138. The factors increase the appropriation limit by a factor of 1.68676 and sets the appropriation limit for fiscal year 2018-19 at \$20,103,230 before application of a voter approved appropriations limit override.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 28<sup>th</sup> day of January, 2019, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Sylvia Easton, President

ATTEST:

\_\_\_\_\_  
Michael Lee, Secretary



# Agenda Item #9





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## STAFF REPORT

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**Prepared for:** Montecito Fire Protection District Board of Directors  
**Prepared by:** Chip Hickman, Fire Chief  
**Date:** January 28, 2019  
**Topic:** Bid Award; Construction Manager

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### Summary

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The District solicited competitive bids for a construction management firm to manage four construction projects: roof and generator replacement at Fire Station 1, repair of our property at 1257 East Valley Road, and rebuilding of our property at 1255 East Valley Road. in accordance with the Public Contract Code Section 20813.

### Discussion

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Invitations to bid were solicited for this project. Project description, scope of work, and submission information was posted on the District website, direct mailed to interested parties, and published in the Santa Barbara News Press. A public bid opening was conducted at Fire Station 1 on December 12, 2018. One bid was received and evaluated. The bidder, Underwood Management Resources, Inc. meets all of the requirements articulated in the bid. Their bid was \$140/hour not to exceed \$140,000.

### Conclusion

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Staff recommends that the Board authorize the Fire Chief to enter into a contract with Underwood Management Resources, Inc., the only bidder, in the amount of \$140/hour not to exceed \$140,000 for the management of the four construction projects described above.

### Strategic Plan Reference

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Strategic Plan Goal #6: Strengthen our Infrastructure

# UNDERWOOD

MANAGEMENT RESOURCES, INC.

December 10, 2018

Scott Chapman, Battalion Chief  
Montecito Fire Department  
595 San Ysidro Road  
Santa Barbara, CA 93108

**RE: Fire Station 1 – Construction Management Bid**

Dear Scott –

I appreciate the opportunity to bid this project and look forward to working with you, should I be the successful bidder. I have attached various documents providing the information you requested in the Request for Competitive Sealed Bids but first I would like to give you some background information on me and my company. Additional information can be found at [www.underwoodmgmt.com](http://www.underwoodmgmt.com).

I have been working in the building industry full time since 1988 and specifically in project management since 1996. I started Underwood Management Resources, Inc. (UMR) in February of 2007 after eleven years of project management experience in residential development that included large-scale planned unit developments, mixed-use projects, multi-family housing projects, and apartment projects. Since starting UMR, I have been involved in a wide range of projects for a diverse group of clients. This includes commercial projects and residential projects, large projects and small projects, new construction and improvements to existing structures, insurance settlements, and expert review for construction litigation. I have done this work for property owners, property managers, developers, contractors, and attorneys. I have attached a summary of my project experience for your review.

The attached Project History gives a fairly complete picture of my experience with all types of construction, including: over 550 new single-family homes, townhomes, and apartments; mixed use projects including residential units, commercial space, and parking structures; over 100,000 square feet of commercial tenant improvements; residential remodels; hotel construction; water damage and related environmental mitigation projects; insurance claims; and pre-construction consultation. These relate directly to your Projects 3 and 4 and also, as part of the larger project scope of work, include scopes of work similar to Projects 1 and 2 for specific trades. However, while I have experience with all of the work you plan to do, I do not pretend to be an expert in all aspects of this work. Each situation is unique so I coordinate the project team (client, architect, engineers, specialty consultants, contractors, etc) to come up with the best solutions to fit with the goals of the specific client.

I have no employees so I personally provide all management services for the clients of UMR. I am honest, straightforward, and a thorough communicator. I am detail-oriented and tenacious about closing loops. I am also relational and prefer to motivate through accountability and encouragement, working together as a team. I feel the more each consultant or contractor is invested in the project and the project team, the more accountable each will be to budgets, timelines, work quality, and coordination of work with others, which in the end, benefits the client.

2405 State Street  
Santa Barbara, CA 93105  
PH: 805-964-5624 CELL: 805-451-6250

January 28, 2019



In response to the submission procedures stated in the Request for Competitive Sealed Bids, my responses are as follows:

- Item 5. Warranty: As the Construction Manager, I do not provide any warranties. However, I will ensure the applicable contractor(s) and supplier(s) provide all applicable manufacturer's warranties as part of their close-out documents.
- Item 6. Specifications: The specifications should be called out by the applicable design consultant. I will oversee the creation of initial specifications and any future changes. At the end of the project, I will coordinate submittal of the specification paperwork for the actual products that were used by the appropriate contractor(s).
- Item 7. Prevailing Wage: While I do not believe construction management consulting requires DIR registration, I will do whatever is required for DIR and provide any necessary paperwork to meet the prevailing wage requirements. I will coordinate the bid process, contract awards, and invoicing through the course of the project, to ensure that all contractors are properly registered and qualified with the Department of Industrial Relations (DIR) and any DIR requirements (ie – Certified Payroll if necessary).
- Item 8. Cost/Schedule: The cost schedule provided includes only costs for Construction Management. If desired, and if I am the successful bidder, I can work with you to get enough information to put together a prelim budget (rough estimate) and schedule. Otherwise, I will provide and regularly update a project budget which will be based on the actual design and specs and costs from the rest of the project team.
- Item 10. Insurance: Attached is an insurance certificate for Professional Liability insurance. As a Construction Manager, I do not carry General Liability insurance. The coverage is for \$1,000,000. If I am awarded this project, and if needed for the award, I will increase the aggregate to \$2,000,000. Worker's Compensation insurance is not required for my company as I have no employees.

Attached are the following documents for your review:

- Proposal and scope of work
- Project History
- Curriculum Vitae
- References – I have provided Letters of Reference for a range of projects that can be cross-referenced with the Project History document. More references can be provided upon request. Phone numbers are included or may be requested for some of the more private clients.
  - Tim Loomer – Providence Schools
  - Kiril Ratia – Sand Point
  - Derek Hanson – KITP Residences at UCSB
  - Matt LaBrie – LYNX Property Management (available by phone at 805-966-2854, 107)
  - Jeff Panosian – 302 Meigs Road (Lazy Acres)
- Proof of Insurance Certificate

I am available to answer any questions you have so please feel free to call me on my cell phone (805-451-6250). I appreciate the opportunity to provide this proposal and hope we have the opportunity to work together on this project.

Sincerely,



Dan Underwood

# Proposal for Construction Management

## Fire Station 1 – Montecito Fire Department

### **CONTRACT PRICING**

Construction Management is a fluid consulting service that can require more or less time, depending upon the needs of the Client and the specifics of the project. Because these needs, even if definable at the onset, can change at any time during the project due to unexpected circumstances, Underwood Management Resources, Inc (UMR) prefers to structure pricing on an hourly basis. This allows the Client to better target their monthly construction management costs, based on real-time variables, and make changes as needed without concern for fair adjustments to the contract.

**Hourly compensation = \$140 per hour (charged in six-minute increments)**

### **ESTIMATED PRICING**

**Total estimated cost range = \$85,000 - \$140,000**

Estimated cost range is based on the general scope of work below and is a rough estimate only. This cost estimate can be impacted by a number of variables, for example: Client expectations and preferences, County approvals, schedule impacts, unforeseen project challenges, diligence and professionalism of project team members (in other words, how much I need to oversee), labor and material shortages, and changes to the plans and specs.

### **GENERAL SCOPE OF WORK**

**Design Consultant Awards** – In coordination with the Client, invite/select design consultants, meet with design consultants, coordinate bid questions and clarifications, obtain pricing, and award design consultant contracts.

**Design Approvals** – Regular meetings with Client and architect to establish Client priorities, design criteria, and general specifications, specifically for Projects 2, 3, and 4. Coordination and follow up through design review approval. Develop preliminary budget and schedule for projects.

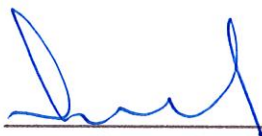
**Construction Drawings / Permits** – Regular meetings with the Client and architect, value engineering analysis, coordination with all County departments, coordination with all utility companies, follow up with design consultants for completion of the plans, follow up plan submittal through approvals and permits.

**Contractor Bidding** – In coordination with the Client, invite/select contractors, meet with contractors, coordinate contractor questions and clarifications, obtain pricing, and award contractor contracts.

**Construction** – Meet with the Client, Architect, and Contractor weekly to coordinate work for all projects, track progress, discuss and resolve challenges that arise, identify and bring action items to resolution, and general building coordination to proactively stay on top of project issues. Finalize project budget and schedule and then track and update regularly. Contractor administration for RFIs, ASKs, draw review, prevailing wage submittals, releases, and insurance certificates. Weekly site visits.

**Project Close Out** – Ensure final approvals are received and delivered to the Client. Coordination all closing documents from GC to the Client (ie – permit set of plans, as-builts, final releases, warranties, product specifications, HO manuals, etc). Final budget.

**Miscellaneous** – Unlike many construction managers, I prefer to be an active part of the team rather than only dealing with the big picture. I prefer to be copied on all correspondence between the Client, architect, and general contractor and any important correspondence between design consultants and the architect or general contractor. This takes more time to keep up with the correspondence but allows me to see things more quickly and identify problems earlier so they can be addressed proactively rather than reactively. I also find that it is beneficial to the Client if I can be part of the solution early on since I typically have the broadest perspective and best understand the interests of the Client. However, some projects require more attention and others less so I strive to work with each client in the way that best accomplishes their goals and priorities.



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Dan Underwood  
Underwood Management Resources, Inc.

# DAN UNDERWOOD

## Project History

<u>PROJECT / DESCRIPTION</u>	<u>LOCATION</u>	<u>STATUS</u>	<u>APPROX CONST COST</u>
<b>245 S Spalding</b> <i>Agent for the owner (pre-construction)</i> Client: 245 Spalding Partners Architect: Studio William Hefner - Planning and coordination for remodel of 5-story apartment building - Planning and coordination for structural repair to failed 5-story concrete column	Beverly Hills	Complete	\$6,000,000
<b>Providence Schools</b> <i>Agent for the owner</i> Client: Providence Christian School Architect: Andrulaitis + Mlxon - Coordinate construction modifications for the merge of two schools and three campuses	Santa Barbara	Complete	\$175,000
<b>Sand Point</b> <i>Agent for the owner</i> Client: Private home owner Architect: DMHA and Henry Lenny - 6,000 sf complete, down to the studs, remodel of the interior and exterior	Carpinteria	In process	\$5,200,000
<b>2405 State Street</b> <i>Project Management</i> Architect: Pacific Architects - 2,300 sf custom single family home	Santa Barbara	Complete	\$700,000
<b>KITP Residences</b> <i>Project Management</i> Client: The Towbes Group Architect: Murray Duncan, Murray Duncan Architects Inaki Villarín, PK:Architecture - 61 bedroom long-stay residence for UCSB Theoretical Physics program - 75,000 sf of living and common spaces with a 12,000 sf subterranean basement	Santa Barbara	Complete	\$45,000,000
<b>Fiesta Five</b> <i>Project Management</i> Client: Metropolitan Theatres Corp. Architect: Peikert RRM Design Group - Remodel lobby, bathrooms, and flooring in theaters - Install new sewer line under building	Santa Barbara	Complete	\$150,000
<b>771 La Buena Tierra</b> <i>Agent for the owner (pre-construction)</i> Client: Private home owner - Remodal and addition	Santa Barbara	Complete	\$1,250,000

<u>PROJECT / DESCRIPTION</u>	<u>LOCATION</u>	<u>STATUS</u>	<u>APPROX CONST COST</u>
<b>24 E Cota Street</b> <i>Project Management (preconstruction)</i> Client: LYNX Property Management Architect: Wayne LaBrie - Exterior tenant improvements	Santa Barbara	Complete	\$75,000
<b>3892 State Street</b> <i>Project Management</i> Client: LYNX Property Management Architect: Josephine Wu - Tenant improvement project	Santa Barbara	Complete	\$150,000
<b>1819 Cliff Drive</b> <i>Agent for owner</i> Client: Dr. Jeffrey Panosian - Evaluation and enforcement of exterior maintenance issues	Santa Barbara	Complete	\$150,000
<b>115 W. Canon Perdido</b> <i>Agent for owner</i> Client: 115 CP Partners (Somera Capital) Design: Design build - HVAC system replacement, electrical, and window efficiency cost benefit analysis	Santa Barbara, CA	Complete	\$250,000
<b>West Campus Point</b> <i>Project Management (creation of complicated schedule)</i> Client: Stonemark Construction Management - HOA Condo refurbishment and water damage repairs throughout project	Santa Barbara, CA	Complete	Unknown
<b>Private Residence</b> <i>Agent for owner (preconstruction)</i> Client: Private home owner Architect: Bill Wolf, Pacific Architects - Insurance company settlement for complete fire loss	Santa Barbara, CA	Complete	\$1,400,000
<b>302 Meigs Road</b> <i>Project Management / Agent for the Owner</i> Client: Dr. Jeffrey Panosian - Grocery store exterior improvements, mechanical equipment replacement, roof replacement, water damage mitigation and repairs	Santa Barbara, CA	Complete	\$1,500,000
<b>1300 Mission Canyon Road</b> <i>Agent for owner (preconstruction)</i> Client: Private home owner - Rebuild partial fire loss		Complete	\$600,000
<b>617 Garden Street</b> <i>Expert review for defendant</i> Client: Great American Insurance Co - Podium/commercial/apartment building claim	Santa Barbara, CA	Complete	N/A

<u>PROJECT / DESCRIPTION</u>	<u>LOCATION</u>	<u>STATUS</u>	<u>APPROX CONST COST</u>
<b>751 Chapala</b> <i>Agent for owner</i> Client: BDC Homes Design: Taylor & Syfan Consulting Engineers - Podium/condos water damage mitigation and repairs	Santa Barbara, CA	Complete	\$100,000
<b>4173 State Street</b> <i>Project management</i> Client: LYNX Property Management Architect: Wayne LaBrie - Tenant improvement project	Santa Barbara, CA	Complete	\$50,000
<b>121 Gray - 2nd Floor</b> <i>Project management</i> Client: LYNX Property Management Architect: Nick Barkemeyer, Subic & Associates - Tenant improvement project	Santa Barbara, CA	Complete	\$150,000
<b>Private Residence</b> <i>Agent for owner / Project management</i> Client: Private home owner - Water damage mitigation and repairs	Montecito, CA	Complete	\$140,000
<b>Lilac One</b> <i>Project management (coordinate contractor management team)</i> Client: Leonard Unander Associates Architect: Domiane Forte, Appleton & Associates, Inc - Custom single family home	Montecito, CA	Complete	\$14,000,000
<b>121 Gray - 3rd Floor</b> <i>Project management</i> Client: LYNX Property Management - Tenant improvement project	Santa Barbara, CA	Complete	\$31,000
<b>203 Chapala</b> <i>Project management</i> Client: LYNX Property Management - Tenant improvement project	Santa Barbara, CA	Complete	\$115,000
<b>117 Carrillo</b> <i>Project management</i> Client: LYNX Property Management Architect: Wayne LaBrie - Accessible bathroom conversion	Santa Barbara, CA	Complete	\$16,000
<b>211 E Carrillo</b> <i>Project management</i> Client: LYNX Property Management - Tenant improvement project	Santa Barbara, CA	Complete	\$28,000

<u>PROJECT / DESCRIPTION</u>	<u>LOCATION</u>	<u>STATUS</u>	<u>APPROX CONST COST</u>
<b>810 Coyote Road</b> <i>Agent for owner (preconstruction)</i> Client: Private home owner - Insurance company settlement for complete fire loss		Complete	\$800,000
<b>2955 East Valley Road</b> <i>Project management (creation of detailed schedule)</i> Client: Leonard Unander Associates - Custom single family home		Complete	\$10,000,000
<b>Bartlett, Pringle &amp; Wolf</b> <i>Project management</i> Clients: Bartlett, Pringle & Wolf and Architect: Natalie Cope, CSA architects - 15,000 sf tenant improvement project	Santa Barbara, CA	Complete	\$550,000
<b>Private Residence</b> <i>Project management for Owner/Builder</i> Client: Private home owner Architect: Denis Orr - Custom single family home	Montecito, CA	Complete	\$1,900,000
<b>Garden Street Apartments</b> <i>Project management</i> Client: Trabucco General Inc Architect: Jan Hochhauser, Hochhauser Blatter Architects - 52 apartments - 15,000 sf of office space - 2-story parking structure with 1 subterranean level	Santa Barbara, CA	Complete	\$20,000,000
<b>Private Residence</b> <i>Project management as Owner/Builder</i> Architect: Bill Wolf, Pacific Architects - Custom single family home	Santa Barbara, CA	Complete	\$600,000
<b>Orcutt Estates</b> <i>Project management</i> Client: Trabucco General Inc Architect: Bassenian Lagoni Architects - 6 single family homes	Orcutt, CA	Complete	\$3,000,000
<b>Vintage Walk</b> <i>Project management</i> Client: Trabucco General Inc Architect: Detlev Peikert, Peikert Group Architects - Site development - 17 town homes and apartments - 9,180 sf of commercial space in 10 units - On-grade poured-in-place parking structure	Buellton, CA	Complete	\$5,500,000

<u>PROJECT / DESCRIPTION</u>	<u>LOCATION</u>	<u>STATUS</u>	<u>APPROX CONST COST</u>
<b>Monte Sereno</b> <i>Project management</i> Client: Trabucco General Inc Architect: Bassenian Lagoni Architects - Site development for 31 single-family homes on 170 acres - 6 single family homes	Arroyo Grande, CA	Complete	\$10,000,000
<b>Paseo Chapala</b> <i>Project management</i> Client: Trabucco General Inc Architect: Detlev Peikert, Peikert Group Architects - Site development - 29 town homes and condos - 2295 sf commercial space - 7075 sf retail space - On-grade poured-in-place parking structure	Santa Barbara, CA	Complete	\$16,000,000
<b>Private Residences</b> <i>Project management for Owner/Builder</i> Clients: Private home owners Architect: Pacific Architects - 3 single family custom homes for 2 owners	Santa Barbara, CA	Complete	\$1,800,000
<b>Country Hills</b> <i>Project management</i> Architect: Bassenian Lagoni Architects - Site development - 76 single family homes	Paso Robles, CA	Complete	\$19,000,000
<b>State &amp; Hope</b> <i>Project management</i> Architect: Detlev Peikert, Peikert Group Architects - Site development - 6 town homes - 4477 sf commercial building - On-grade pre-cast parking structure	Santa Barbara, CA	Complete	\$3,500,000
<b>Ballard Canyon</b> <i>Project management</i> Architect: Bassenian Lagoni Architects - Site development - 42 single family homes	Buellton, CA	Complete	\$9,000,000



<u>PROJECT / DESCRIPTION</u>	<u>LOCATION</u>	<u>STATUS</u>	<u>APPROX CONST COST</u>
<b>Storke Ranch</b> <i>Project management</i> Architect: Bassenian Lagoni Architects - Site development - 89 single family homes - 98 detached condos - 52 town homes - 36 apartments - 2 recreation/pool facilities	Goleta, CA	Complete	\$35,000,000
<b>Breck21</b> <i>Project management</i> - 6 semi-custom homes	Breckenridge, CO	Complete	\$3,000,000
<b>White Wolf</b> <i>Project management</i> - Site development - 30 town homes	Breckenridge, CO	Complete	\$5,000,000

\* Projects are listed from most recent start date at the top to oldest at the bottom

# DAN UNDERWOOD

## CURRICULUM VITAE

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### EDUCATION:

Bachelor of Science, Business/Economics  
Westmont College, Santa Barbara, California  
Date of Graduation: May, 1988

### WORK HISTORY:

#### **UNDERWOOD MANAGEMENT RESOURCES, INC (UMR)**

February, 2007 to the present

##### **President**

Provide consulting services, with a team-oriented approach, to owners and builders in an advisory and/or performance capacity for a broad range of projects, including high-end single family custom homes, condominiums, townhomes, multi-use buildings, apartments and commercial tenant improvements. These services range from general consulting, to owner's representative, to construction management and project management and may include the comprehensive management of a project from design through the completion of construction or a portion thereof. Specifically, this includes the selection recommendations and coordination of a design and construction team, management of a general contractor and/or subcontractors, budget creation and tracking, detailed documentation, schedule creation and tracking, and critical path oversight.

#### **TRABUCCO GENERAL INCORPORATED (TGI)**

November, 1997 to January, 2007

##### **Director of Construction Management**

Managed the residential division for TGI, a construction management company and general contractor associated with Bermant Development Company (BDC), constructing over 500 single-family homes, multi-family homes and apartments, including approximately 36,000 square feet of commercial/retail space and over 100,000 square feet of parking structure construction in mixed-use projects. Managed all construction projects and provided oversight and support to all supervisory personnel in the construction, customer service and purchasing departments. In addition to creating, refining and implementing the structure and strategies for each department, personal support was specifically provided to these departments with assistance and direction in resolving problematic issues (ie - contract language negotiations, design challenges and changes, quality control, disputes, construction challenges, scheduling delays, ownership expectations and homeowner issues). Managed and coordinated 3<sup>rd</sup> party quality control and peer review providers in order to minimize present and future risk related to design and construction. Interfaced directly with all legal counsel in the creation and implementation of all risk mitigation strategies, in contractual dispute resolution and in any construction or customer service related issues. Provided in-depth budget analysis and tracking for each project.

#### **CONCORDIA HOMES OF COLORADO, LLC**

July, 1996 to October, 1997

##### **Project Manager**

Managed two residential projects, consisting of 30 duplex units and 6 single family homes, as part of a team put together by a California builder to establish a branch office in Breckenridge Colorado.

# PROVIDENCE

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December 9, 2018

Dear representative of Montecito Fire Department,

I have the pleasure of writing a letter commanding Dan Underwood to you. Dan indicated he is in conversation with you about use of his services to oversee some modifications to one of your fire stations.

This past summer Providence engaged Dan to coordinate some modifications to two of our campuses. Dan did a wonderful job of managing the renovations. In the initial phases of the project Dan listened to our needs and added his own thoughts and experiences. We walked the site multiple times with a variety of people to determine the best plan. What we settled on was much richer for the involvement of multiple people and Dan was a key ingredient.

Once the scope of work and a timeline were determined and permits submitted, Dan got quotes from multiple local contractors. We worked together to select the bids that were both the most competitive and would meet our short timeline for the renovations. Dan worked with the contractors to ensure the projects were completed, our needs were met, and all was finished within expectations. To be honest, I never thought we would be done by the start of the school year - but we were!

All the way through the project Dan stayed in close communication with both the school and the contractors. As we finished, he made sure we were satisfied with the outcome. He stayed with the myriad of final details all the way through the end.

I enjoyed working with Dan. He was quick to follow-up with our needs and stayed in close communication throughout the project. I strongly recommend him to you.

Please feel free to contact me should you have any questions.

Sincerely,

Tim Loomer, Ed. D  
Interim Head of School - Providence  
tloomer@providencesb.org

PROVIDENCE SBCS, INC.

SAN ROQUE CAMPUS: 3225 CALLE PIÑON, SANTA BARBARA, CA 93105 • 805-962-3091 • [WWW.PROVIDENCESB.ORG](http://WWW.PROVIDENCESB.ORG)

January 28, 2019

12/11/18

To Whom It May Concern:

I am writing to recommend the work of Dan Underwood of Underwood Management Resources, Inc. based on our recent experience building a custom home in Carpentaria, California. Dan served as the construction manager on the project and was tasked with serving as the liaison between our family, the general contractor and the project consultants.

Building a custom home for our family was a big undertaking, involving tearing down an existing structure and rebuilding a multistory structure on waterfront property. From the beginning, Dan helped us decipher the engineering reports, architectural drawings and vendor contracts, explaining how the technical aspects would shape the vision of our future home. Further, Dan is extremely knowledgeable about the construction industry in Southern California. As a waterfront property, our project came with some unique challenges involving waterproofing and weather resilience. Dan had useful suggestions for materials that would stand up to our challenging climate and recommended a waterproofing expert to consult with our architect and contractor.

In addition to Dan's technical skill, Dan was a dependable and reliable advisor. He was abreast of the nuances of the project and was responsive to our questions. He is pleasant and easy to talk to, which is important given some of the stress inherent in construction projects.

Part of Dan's responsibilities was to manage the budget for the project. Although the project went considerably over budget, Dan kept our contractor accountable, timely delivered reports, and helped us figure out where to cut and where to spend. Dan proved to be our most trusted advisor through the inevitable headaches that come with a construction project.

In sum, I recommend Dan for your future project if are looking for an experienced professional to guide you through the complicated process of custom construction.

Sincerely,

Cortney Warren-Fishkin



# THE TOWBES GROUP, INC.

ASSET MANAGEMENT  
CONSTRUCTION

Derek Hansen  
21 East Victoria Suite 201  
Santa Barbara, Ca. 93101  
805-962-2121  
[Dhansen@towbes.com](mailto:Dhansen@towbes.com)

Letter of recommendation for Dan Underwood

To whom it may concern,

Often times in a work day, we spend far too much time focusing of the negative rather than the positives. I am glad to say this in one time I am focusing on the positives.

As the Vice President of Development Construction for the Towbes Group, I interact with consultants of various skills, professionalism and personality. I have had the distinct pleasure of working with Dan Underwood as part of our Kavili Institute of Theoretical Physics Visiting Scholar Residences for the past 18 months.

I could take a moment and point out his strong professional and technical skills... plan development, scheduling, budgeting, client relations, but that is only a part of what makes Dan exceptional to work with. It is the practical knowledge and his ability to work within a team environment that is the key to his success. Which of course, translates into project success.

His numerous project skills are, quite frankly, expected at his level of experience and project responsibility. The ability to "play well in the sandbox" is what makes Dan special. In considerations on hiring for a position, consider your past successes and failures. It seems far too many times, hiring failures have nothing to do with a person's skill set.

I am confident when I say our project was the better because Dan was a part of it.

Sincerely,

A handwritten signature in black ink that reads "Derek Hansen". The signature is written in a cursive, flowing style.

Derek Hansen

Jeffrey B. Panosian, M.D.  
4188 Mariposa Drive  
Santa Barbara, California 93110

30 December 2013

To whom it may concern:

I am writing this letter to commend Mr. Dan Underwood for the superlative and outstanding work that he has done in overseeing the exterior refurbishment of Lazy Acres Market in Santa Barbara.


The Lazy Acres Market property has been owned by my sister, Claire Panosian, and me since 1979. We are both physicians. I personally drafted the Lazy Acres Market leases in 1995 since which time our tenant has invested over \$5,000,000.00 in our property. It became necessary in the last few years for us, as the lessor of this property, to expend an additional amount in excess of \$1,500,000.00 in order to bring the landscaping and exterior of the building up to standard.

David Chase Construction, Inc. was retained in January of 2012 to oversee a portion of the exterior refurbishment of the market and site, and Mr. Dan Underwood was assigned responsibility for overseeing work done by David Chase Construction. Because of Mr. Underwood's capability, diligence, communication skills, and straightforwardness, the scope of work supervised by David Chase Construction expanded from merely a portion of the exterior refurbishment to encompass virtually the entire job. In this capacity, Mr. Underwood oversaw the selection of contractors, the bidding process, the scheduling of work, communication with the lessee and its representatives, oversight of work as it was being done, and the inspection of all work once it was completed. He gave almost daily updates to me on the full range of building condition issues, the progress of contracted work, the coordination among various contractors, and the communication with the lessee's onsite representatives.

The work was only recently completed in December 2013. Mr. Underwood's oversight enabled us to keep costs to a minimum while insuring the highest possible quality of work. It is entirely possible that another project manager could have spent 20% - 30% more for the same result.

It would be very difficult to overstate the extent to which Mr. Underwood enabled this project to proceed smoothly. His ability to work with all persons involved in this project was evident in the non-adversarial nature of his relationships, all the while insisting on work of the highest quality at reasonable cost. His ability to describe complex construction issues enabled telephonic communication to suffice for the majority of my oversight. He did not chafe while working for a very perfectionistic physician.

I give Dan Underwood my highest recommendation as a project manager and construction manager, and I would be pleased to address any further inquiries by telephone concerning my experience working with him.

Very truly yours,  
  
Jeffrey B. Panosian, M.D.

January 28, 2019



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/4/2018

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> Wood Gutmann & Bogart 15901 Red Hill Ave., Suite 100 Tustin CA 92780	<b>CONTACT NAME:</b> Katie Frye <b>PHONE (A/C, No, Ext):</b> 714-505-7000 <b>FAX (A/C, No):</b> 714-573-1770 <b>E-MAIL ADDRESS:</b> kfrye@wgbib.com														
<b>INSURED</b> UNDER-3 Underwood Mgmt Resources, Inc. 4183 State St Santa Barbara CA 93111	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Hiscox, Insurance Company</td> <td style="text-align: center;">10200</td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Hiscox, Insurance Company	10200	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER D :															
INSURER E :															
INSURER F :															

**COVERAGES**      **CERTIFICATE NUMBER: 1752980141**      **REVISION NUMBER:**

**THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED      RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Errors & Omissions			ANE163589518	10/18/2018	10/18/2019	Aggregate \$1,000,000 Each Claim \$1,000,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**  
 Proof Of Insurance Only

<b>CERTIFICATE HOLDER</b>  Proof Of Insurance Only	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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# Agenda

## Item #10



**ORDINANCE NO. 2019-01****AN ORDINANCE OF THE GOVERNING BOARD OF THE MONTECITO FIRE PROTECTION DISTRICT AMENDING SECTION 5a OF THE FIRE PROTECTION PLAN FOR THE MONTECITO FIRE PROTECTION DISTRICT.**

WHEREAS, the Montecito Fire Protection District (“District”) operates under the provisions of California's Fire Protection District Law of 1987, wherein the State Legislature declared that the local provision of fire protection services, rescue services, emergency medical services, hazardous material emergency response services and other services relating to the protection of lives and property is critical to the public peace, health and safety of the State of California and that local control over the types, levels and availability of these services is a long-standing tradition in California; and

WHEREAS, the State Legislature has also declared that its intent is to provide broad statutory authority for local fire protection districts, encouraging local officials to adopt powers and procedures set forth in the Fire Protection District Law of 1987 to meet their own circumstances and responsibilities; and

WHEREAS, Health and Safety Code Section 13861 provides the District with certain powers, including the power to establish and enforce rules and regulations; and

WHEREAS, on November 28, 2016, the Governing Board of the District adopted Ordinance No. 2016-01, adopting by reference and amending the 2016 California Fire Code, Residential Code, and Building Code (collectively the “Code”); and

WHEREAS, on February 27, 2017, the Governing Board of the District adopted Ordinance No. 2017-01, adopting the current version of the District Fire Protection Plan establishing regulations governing conditions dangerous to life and property from fire, and supplementing the District’s adoption of and amendments to the Code in Ordinance No. 2016-01; and

WHEREAS, on October 29, 2018, the Governing Board of the District adopted Ordinance No. 2018-01, amending Section 6 of Ordinance No. 2016-01 in order to modify the thresholds for triggering fire sprinkler installation in existing residential dwellings; and

WHEREAS, in order to ensure consistency between Ordinance No. 2018-01 and the District Fire Protection Plan, the District hereby desires to amend

Section 5a of the District Fire Protection Plan governing the installation requirements for residential fire sprinkler systems.

NOW THEREFORE, the Governing Board of the MONTECITO FIRE PROTECTION DISTRICT ordains as follows:

Section 1. Amendment of Section 5a of District Fire Protection Plan.

There is hereby adopted by the Board of Directors (“Board”) of the Montecito Fire Protection District (“District”) the amended Section 5a of the Montecito Fire Protection Plan (the “Plan”) attached hereto as Exhibit A and incorporated in full herein by this reference (the “Amendment”), which Amendment shall replace and supersede the previous version of Plan Section 5a. All other provisions of District Ordinance No. 2017-01 shall remain in full force and effect.

The purpose of the Amendment is to establish regulations governing conditions dangerous to life and property from fire. Further, the Amendment is intended to supplement the District’s adoption of the current version of the California Fire Code, including amendments to the California Fire Code, Building Code and Residential Code (collectively “Code”). In the event of any conflict between the requirements of the Amendment and the requirements of the Code, the more restrictive requirement shall govern.

Section 2. Enforcement and Penalties.

(a) Any person who violates any of the provisions of this Ordinance or fails to comply therewith, or who violates or fails to comply with any order made hereunder shall severally for each and every such violation and non-compliance, respectively, be guilty of an infraction punishable by a fine of not more than \$250. The imposition of one penalty for any violation shall not excuse the violation or permit it to continue; and all such persons shall be required to correct or remedy such violations or defects within a reasonable time; and when

not otherwise specified, each ten days that prohibited conditions are maintained shall constitute a separate offense.

(b) The application of the above penalties shall not be held to prevent the enforced removal of prohibited conditions. If a violation is determined to exist or to be impending, the Fire Chief is authorized to take such measures as are deemed necessary or expedient to secure compliance. In carrying out such measures, the Fire Chief and his agents may request, and shall receive, the assistance and cooperation of the County Building Official or other appropriate officials of the County of Santa Barbara.

(c) When the Fire Chief determines that any person has engaged in, is engaged in, or is about to engage in any act(s) or practice(s) which constitute or will constitute a violation of any provision of this Ordinance or the Amendment hereby adopted, the District Attorney or District Counsel may make application to the Superior Court of Santa Barbara County for an order restraining or enjoining such act(s) or practice(s), a permanent or temporary injunction, restraining order or other corrective order may be granted.

(d) In the event that any person, firm or corporation, whether as a principal, agent, employee or other type of representative shall fail to abate or correct a violation of any provision of this Ordinance or the Amendment hereby adopted after notice and opportunity to correct or end same, the District Attorney or District Counsel may apply to the Superior Court of the County for an order authorizing the District to undertake actions necessary to abate the violation and to require the violator to pay for the cost of such undertaking.

(e) Any person, whether as principal, agent, employee or other type of representative who maintains any premises in violation of any provision of this Ordinance or the Amendment hereby adopted shall be liable for and obligated to reimburse the District for all costs incurred by the District in obtaining compliance, or which are attributable to or associated with any enforcement

action, whether such action is administrative, injunctive or legal; and for all damages suffered by the District, its agents, officers and employees as a result of such violation or efforts to enforce compliance.

(f) Any violation of any provision of this Ordinance or the Amendment may, in the discretion of the District Attorney for the County of Santa Barbara, be prosecuted as a misdemeanor.

### Section 3. Liability.

It is the intent of the Board to establish minimum standards for the protection of the public health, safety and welfare. This Ordinance shall not be construed to establish standards of performance, strength, or durability other than those specified. Neither this Ordinance nor any services rendered in connection with or pursuant to its terms by District officers, agents or employees, are intended as nor shall be construed to be the basis for any express or implied warranties or guarantees to any person concerning any structure or portion thereof or appurtenance thereto constructed, repaired, replaced or removed pursuant to this Ordinance or the Amendment hereby adopted.

### Section 4. Findings.

The Board, following due consideration, hereby finds and determines that the adoption of the Amendment is reasonably necessary due to local climatic, geological, and topographical conditions existing in the District. The District hereby finds and declares that:

The area within which the District is located regularly experiences strong, hot, dusty, and down canyon winds referred to locally as "Santa Anas" or "Sundowners."

Such wind conditions increase fire danger by significantly contributing to the spread and intensity of fires, and significantly increase the difficulty of effective fire suppression within the District.

If a fire involving a single structure cannot be immediately extinguished, such wind conditions can rapidly spread flames to adjacent structures, significantly endangering lives and/or millions of dollars in property value.

Such winds can spread existing flames from a structure or natural fuel to structures and natural fuel significant distances away, even jumping over fire breaks and freeways, resulting in significant property damage and/or loss of life.

Much of the jurisdiction of the District is within heavy brush and chaparral.

It is generally known to take about 25 years to build up extremely dangerous combustible brush conditions, and the District contains areas where combustible flora has built up for 50 to 100 years.

The District is in an area prone to extensive drought conditions, significantly increasing the already natural combustibility of the chaparral, brush and ornamental shrubbery in the District.

Such fuels can rapidly transform a small manageable fire into an uncontrollable conflagration, compromising the lives and safety of District personnel and residents.

The reduction of such fuels provides a direct correlation to the safety of the lives and property within the District, and will substantially reduce the risk of injury or death to District personnel.

The District is geographically situated such that extreme solar exposure (south, southwest, and west facing slopes) continually results in critically low live fuel moisture levels, further rendering most brush, chaparral and ornamental shrubbery highly combustible.

Due to these conditions even non-structural fires can pose a massive threat to the lives and structures located in the District.

The District is located in close proximity to several active earthquake faults.

During and after an earthquake, there is a high potential for fires and other emergencies threatening the lives of District residents, generally requiring the commitment of all available resources.

Geographic and topographic conditions delay response times for fire apparatus (these conditions include remote structures; narrow, winding roads which hamper the access of modern fire suppression apparatus; and extremely sloping roads which tend to slow fire apparatus response).

Water can be in short supply in the District, and fires in areas with structures with noncombustible roofing typically consume far lesser quantities of water than those not complying with the Ordinance, allowing greater fire



suppression coverage, and preventing unnecessary loss of life and/or property within the District.

U.S. Highway 101 traverses the District, and is a transportation route for hazardous materials and some traffic accidents on Highway 101 require the presence of all available fire apparatus, leaving the District with fewer resources to combat structural fires elsewhere in the District.

The Union Pacific Railroad line also traverses the District, and a train accident or derailment could immediately deplete the District's resources, limiting the District's ability to furnish fire protection for the balance of the District.

The Montecito Fire Protection District is in the mutual aid plan and is committed to supply personnel and equipment for serious fires outside the District and which can reduce the personnel and equipment available for response to possible emergencies within the District.

Further, in many instances because of the extra hazardous conditions, a defensible space protection zone around buildings and structures of only one hundred feet is not sufficient to provide for tenable wildland firefighting operations around such buildings and structures. These conditions are common upon lands within the District that are located within the Montecito Resource Management Zone as designated by the County of Santa Barbara. Such areas are generally rural areas with slopes exceeding 40% and are covered with old age class chaparral and dense vegetation, creating conditions that are dangerous to fire fighters. The Fire District has designated these areas as Very

High Fire Hazard Severity Zones on the Montecito Fire Protection District's Fire Hazard Severity Zones Map.

Portions of the District, however, that are designated on the Montecito Fire Protection District's Fire Hazard Severity Zone Map as High Fire Hazard Severity Zone rather than Very High Fire Hazard Severity Zone as previously designated by the California Director of Forestry and Fire Protection are in residential areas located south of East Valley Road (Highway 192). This area is comprised of more gentle terrain, with less dense brush, and ornamental landscape vegetation around the residences and estates. Road access in this area is moderate. Due to these conditions as compared to the conditions in the Very High Fire Hazard Severity Zone, the District designated this area as High Fire Hazard Severity Zone.

The Governing Board expressly finds and declares that the findings contained herein provide the basis for the amendment, deletions, and additions to the Code contained in this Ordinance.

Section 6. Severability.

If any article, section, subsection, sentence, clause, phrase or word of this Ordinance is for any reason held to be unconstitutional or invalid, such holding shall not affect the validity of the remaining portions of this Ordinance. The Board hereby declares that it would have passed this Ordinance and each article, section, subsection, sentence, clause, phrase or word thereof irrespective of the fact that any one or more articles, sections, subsections, sentences, clauses, phrases or words may be unconstitutional or invalid.

Section 7. Effective Date and Publication.

(a) Effective Date. This Ordinance was introduced for first reading on January 28, 2019, and passed on February 25, 2019, and shall take effect 30 days after final passage.

(b) Publication. In accordance with Section 25124 of the Government Code, this Ordinance shall be published once, with the names of the members of the Board voting for and against it in a newspaper of general circulation in the District within fifteen (15) days after its adoption.

PASSED, APPROVED AND ADOPTED by the Governing Board of the MONTECITO FIRE PROTECTION DISTRICT on this 25th day of February, 2018, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
\_\_\_\_\_, President  
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

\_\_\_\_\_  
\_\_\_\_\_, Secretary

STATE OF CALIFORNIA                    )  
   )     ss.  
 COUNTY OF SANTA BARBARA         )

I, \_\_\_\_\_, Secretary of the Governing Board of the Montecito Fire Protection District, DO HEREBY CERTIFY that the above and foregoing is a full, true and correct copy of Ordinance No. 2019-01 of said District, adopted at a regular meeting of the Governing Board, held on the 25th day of February, 2019, at which meeting a quorum of the Governing Board was present and acting throughout, and that the same has not been amended or repealed.

DATED: This 25th day of February, 2019.

\_\_\_\_\_  
 \_\_\_\_\_, Secretary  
 MONTECITO FIRE PROTECTION DISTRICT

**EXHIBIT A**

**AMENDED SECTION 5a**  
**MONTECITO FIRE PROTECTION PLAN**



# MONTECITO FIRE PROTECTION DISTRICT

595 San Ysidro Rd \* Santa Barbara, California 93108 \* (805) 969-7762 \* FAX (805) 969-3598

## MONTECITO FIRE PROTECTION DISTRICT FIRE PROTECTION PLAN

### Section 5a

#### Residential Automatic Fire Sprinkler System Installations

#### I Automatic Fire Sprinkler System Standards

1. Definition and Standard: An automatic fire sprinkler system is an integrated system of underground and overhead piping designed and installed in accordance with fire protection engineering standards (reference standards) as may from time to time be adopted by the District. The system shall include one or more automatic water supplies. These reference standards may include:
  - a. Standards 13, 13D, 13R, and 24 as developed and published by the National Fire Protection Association;
  - b. California Fire Code and California Residential Code Standards as developed and published by the International Code Council, Inc. and the California Building Standards Commission;
  - c. Sections 5a and 5b of the District's Fire Protection Plan as may be amended from time to time.

#### II When Residential Fire Sprinkler Systems are Required

1. Locations Required: Notwithstanding any other requirement of the Code of the County of Santa Barbara, and except as otherwise provided in this Section, automatic fire sprinkler systems shall be installed in and maintained in all occupancies and locations set forth as follows:
  - a. It is the policy of the Fire District to require an approved residential fire sprinkler system in all new one and two family dwellings and townhouses as stipulated in the Code.
  - b. Any new building for which application for building permits are filed or are required to be filed with the County of Santa Barbara regardless of square footage.



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- c. Existing Residential Buildings or Structures: Additions or alterations to existing residential buildings or structures for which applications for building permits are filed or are required to be filed with the County of Santa Barbara shall require installation of an automatic fire sprinkler system throughout the entire residential building or structure if:
- i. The residential building or structure consists of a total floor area of 5,000 square feet or more, and the aggregate area of the additions or alterations is greater than 1,000 square feet; *or*
  - ii. The residential building or structure consists of a total floor area of less than 5,000 square feet, and the aggregate area of the additions or alterations is greater than 50 percent of the existing square footage of the building or structure.
- \*\* The square footage of separate buildings such as detached garages, cottages, and auxiliary structures that are located within 30 feet of the main residential building or structure shall be included in the calculation of the total floor area of the residential building or structure for the purposes of this Section II.1.c.
- d. Buildings: Separate buildings such as garages, cottages, pool house, cabana's, auxiliary structures, etc. shall require approved residential sprinkler systems under this standard.
- e. All buildings and structures for which applications for building permits for additions and or structural alterations are filed with the County of Santa Barbara County which are not served by water supplies meeting District standards or are served by stored water systems.
- f. Residential structures over 10,000 square feet of living area shall require sprinkler installations per NFPA 13R.

### **III Residential Fire Sprinkler Guidelines for Plans Submittal**

1. The property owner shall submit three (3) sets of plans, data sheets, and calculations for the proposed sprinkler system to the Fire District for review and approval prior to installation. Plans shall include the information:
  - a. Property owner
  - b. Address of property
  - c. Assessor's Parcel Number (APN)



# MONTECITO FIRE PROTECTION DISTRICT

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- d. Plot map indicating all structures, water meter location and size, underground pipe size, point of connection, length and type of pipe to be installed.
  - e. Proposed installation company: Include contact information along with State Contractors License number.
  - f. Full height cross section showing beamed ceilings, vaulted ceilings, attic areas, and sub-floor basements.
  - g. Riser Detail: Indicating double check valve assembly, pressure gauge, drain valve, flow switch, pressure relief valve, hammer arrester, domestic water control valve.
  - h. Detailed Hydraulic Calculations: One copy
  - i. Sprinkler head spacing
  - j. Show all non-sprinklered areas
  - k. Indicate manufacture, style, sprinkler model orifice size a “K” factor for each sprinkler used.
  - l. Pipe information: type and size
  - m. Hanger detail
  - n. Inspectors test valve
  - o. Identify each room and space of the buildings
  - p. Location of heat sources: Fireplaces, ovens and cook tops, heating devices, FAU.
  - q. Water flow information: Static pressure, residual pressure, flow.
2. The following shall appear on each sheet of required shop drawings: “I certify that this sprinkler system is in full compliance with the design criteria of the Montecito Fire Protection Plan”. This note shall appear along with the sprinkler contractor’s dated signature and seal.
  3. Approved shop drawings shall be maintained on the job site during all phases of system installation. Any field changes shall be noted on the drawings. The edited drawings shall be submitted to the Fire District prior to final Fire District approval.
  4. Copies of Manufacturer’s data for all installed system components shall be provided upon Fire District request prior to final system acceptance. All system components shall be installed following manufacturer’s guidelines unless specific relief is granted by the Fire Chief.
  5. Listed and Labeled: Only UL listed and labeled devices and materials shall be installed and used in accordance with the listing limitations and manufactures guidelines. Only new sprinkler heads and components shall be installed in the systems.





# MONTECITO FIRE PROTECTION DISTRICT

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## IV Water Supply

1. Water Supply: All connections to domestic water supply shall be made in accordance with applicable codes and standards of the County and any local water purveyor.
2. Water Supply Main: All residential sprinkler systems shall have a single supply main from the meter serving both domestic demand and the sprinkler system. A dedicated main solely for sprinkler system may be required on a case by case basis.
3. Domestic Water Supply Shut Off: Domestic water supply shut off valve on the supply line shall be installed on the domestic side of the sprinkler system riser (system plumbing including flow switch and valves). This is to assure the sprinkler system remains in service when domestic supply is shut off.
4. Riser Location: Separate system risers may be installed remote from the domestic water source however must be easily located outside of the building.
5. Conceal Riser: All system risers shall be installed on the outside of the building unless otherwise approved by the Fire Official to conceal the riser in walls, basements, etc...
6. Water Supply: Domestic water supply must be connected to the fire sprinkler system at rough inspection.
7. Alarms: All sprinkler systems shall have a minimum six-inch exterior bell mounted and linked to the system flow switch and shall be monitored by an approved alarm service.
8. Back Flow Prevention: For back flow prevention, an approved double check valve assembly shall be installed at system riser.
9. Sprinkler System Shut Off: Shut off valves shall be installed on each side of the double check valve and shall be chained and locked in the open position prior to final system acceptance.
10. Water Hammer Arrester: An approved water hammer arrester shall be installed on the sprinkler system riser when water supply is provided by from the local water purveyor. This component shall be located on the supply side of the system flow switch.



# MONTECITO FIRE PROTECTION DISTRICT

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11. Pressure Relief Valve: An approved poppet type pressure relief valve shall be installed between the required backflow prevention device and the system flow switch. Design pressure shall not be greater than 160 psi. A pressure regulator shall be installed where incoming pressures are in excess of 160 psi.
12. Domestic Water Demand: System hydraulic design shall provide for an allowance of five gallons per minute (GPM) for domestic demand.
13. Inspector's Test Valve: Property owner shall install non-threaded one-half inch ball valve at the remote area of the system to serve as the inspector's test valve. This same type of valve shall be located at the riser to serve as a system drain. Any threads on these outlets are to be removed.
14. Flow Testing the System: Flow rate is measured for a thirty second period and shall conform to the manufacturer's listing criteria for the installed sprinkler heads plus an additional 5 GPM for domestic supply. Contractors shall provide all equipment necessary for conducting this test.
15. Automatic Booster Pump: When domestic water supply pressure is insufficient to produce enough water flow and pressure to accommodate a fire sprinkler system, a booster pump can be integrated into the system to augment domestic and fire flow demand.

## V Sprinkler Riser System Components

1. All risers shall be easily located, preferably on the outside of the building in plain sight. Risers may be installed in an access panel on an outside wall with permanent labeling on the door. Alternate locations to this standard must have prior approval by the Fire Official.
2. The system riser shall branch off the domestic supply line on the supply side of the main shut off valve. This is to assure the sprinkler system remains operable when the domestic supply is shut off.
3. All risers shall be built with copper piping and all shut off controls shall be ball valve design.
4. Check Valve: For back flow prevention, an approved double check valve assembly shall be installed on the system riser.
5. Sprinkler System Control Valves: There shall be two shut off ball valves located on each side of the double check valve. These valves shall be locked in the open position upon final inspection.



# MONTECITO FIRE PROTECTION DISTRICT

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6. Gauge: A UL listed 300psi gauge shall be installed.
7. Pressure Relief Valve: An approved poppet type pressure relief valve shall be installed on the riser and located between the back flow device and the system flow switch. Device shall be set with a with a design pressure of 160 psi.  
Note: This valve will not be required when sprinkler system is supplied from a gravity fed stored water system.
8. Hammer Arrester: An approved hammer arrester shall be installed on the riser when water supply to the system is provided from the local water purveyor.
9. Drain Valve: An unthreaded 1/2 inch ball valve shall be installed on the system and positioned such that flow will be to the outside away from the building.
10. Flow Switch: A system flow switch shall be installed and have the capability of a 90 second delay. It shall be equipped with two connections; one for a local exterior 6 inch bell and one for alarm system monitoring. All flow switches shall be set for a 30 second delay.
11. Signage: All sprinkler system shutoff valves shall have an all weather sign affixed identifying the buildings they serve.
12. Alarms: Each sprinkler riser shall have a minimum 6 inch alarm bell affixed to an exterior wall of the structure positioned such that it can be heard by closest neighbor when activated.

## **VI Residential Sprinkler System Design**

1. Piping: The following list of approved piping is acceptable to use in residential fire sprinkler systems installations: Type "M" copper, Type "L" copper, steel pipe, and Chlorinated Polyvinyl Chloride (CPVC) plastic.  
  
(ii) Note: Type "K" copper pipe is unacceptable to use
2. Hanging Methods: All piping shall be provided with approved hangers and supported per manufactures requirements. Refer to Standard VII of this section for further information on hanging pipe.
3. Sprinklers: Only new residential sprinklers shall be installed unless otherwise indicated in the Code. Sprinklers shall only be installed according to their listing. When construction parameters exist that prevent listed sprinklers from being installed, sprinklers may be installed out of their listing when a three head calculation is provided and tested on site.



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4. Sprinklers in Beams: Listed beam sprinklers shall be installed a maximum 16 feet apart with beam depths up to 14 inches. Sprinklers shall be installed in beam pockets when beams exceed 14 inches in depth.
5. Attics: A single intermediate temperature upright sprinkler head shall be located within six inches of the roof ridge beam in each discrete attic area or at 30 foot maximum intervals along any main piping.
6. Exterior Porches: All roof lines, canopies, porches, patios, and overhangs that exceed 4 feet in length shall have intermediate sprinkler heads spaced per listing requirements.
7. Forced Air Units (FAU): A single intermediate temperature sprinkler shall be installed over each individual FAU. When there is more than one FAU in a single location, sprinkler heads shall be spaced as per Ordinary Hazard.
8. Water Heater Closets: All water heater closets regardless of size require fire sprinklers.
9. Closets: Closets that exceed three feet in depth or any that have light fixtures installed are required to have sprinklers.
10. Garages and Open Carports: Garages and open carports shall be protected with intermediate temperature commercial sprinklers spaced a maximum 100 square feet apart.
11. Bathrooms and Saunas: All bathrooms, regardless of size, shall be protected with sprinklers. Sauna rooms shall be protected with 286 degree sprinklers.
12. Crawl Spaces and Attics: Crawl spaces with concrete floors and any attic spaces intended for storage shall have sprinklers spaced accordingly with cage protectors.
13. Mechanical Rooms: Intermediate temperature sprinkler heads are required and spaced for ordinary hazard with cage protectors.
14. Elevator Shafts: One intermediate sprinkler head shall be installed near the bottom of the shaft.
15. Heat /Return Air Registers: Sprinklers shall be located no closer than two feet from any register.



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16. Ceiling Fans and Large Light Fixtures: Sprinklers shall be installed on both sides on a surface mounted fan or light fixture to prevent blocking the spray pattern.
17. Heads shall be located a minimum eighteen inches away from any HVAC diffuser grille.
18. Pendant head diffusers may be located a maximum of eight inches below the finished ceiling level. A three head design will be required for any system installed in barreled, coffered, exposed beam or cathedral type ceilings.
19. Sprinkler spray patterns shall not be obstructed and all head clearances shall be provided as required by NFPA 13D
20. Property owner shall install non-threaded 1/2 inch ball valve at the remote test connection as an inspector's test valve and at the riser as a system drain valve. Any threads on these outlets are to be removed.

## **VII Sprinkler Pipe Installation Requirements**

### *1. Copper Pipe*

- a.* All materials delivered to the job site shall be protected from the physical elements and damage. Any damaged, gouged, cut, scratched heads, pipe or fittings shall be removed and replaced.
- b.* No corrosive or self cleaning fluxes shall be used. Joints shall be wiped clean of excess flux and solder.
- c.* All piping running through studs or masonry shall be protected by elastomeric or plastic sleeves at three foot maximum intervals.
- d.* Nails are unacceptable as a means of securing hangers and supports. Piping shall be supported at the following maximum intervals:
  - Within six inches of all sprinkler drops
  - Within eighteen inches of all joints
  - Within four foot intervals on CPVC piping
  - Within six foot intervals on copper tubing
- e.* Hangers: Refer to local plumbing codes for acceptable hanger types. Hangers shall be installed every twelve feet and within one foot of any sprinkler.



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- f. Copper pipe may be exposed in attics, porches, canopies, garages and open carports.
- g. Spray Foam Insulation: When spray foam insulation is applied around sprinkler heads, a minimum of six inches shall be maintained between the spray foam insulation and all sides of the sprinkler head.
- h. Approved copper pipe must be utilized and protected when application calls for piping running through the sub-roof assembly just below roof decking.
- i. Approved Pipe: Type “M” copper, Type “L” copper.

## 2. CPVC Pipe

- a. Installers shall have attended a practical application training class by a CPVC pipe manufacture and have in possession a pocket card verifying proper certification to install this pipe.
- b. Hangers shall be approved for CPVC Pipe and installed every six feet along the length of the pipe and within six inches from sprinkler heads.
- c. CPVC pipe shall not be installed in exposed areas such as porches, canopies, garages, open carports, etc...
- d. Roofs/Vaulted Ceilings: CPVC piping shall not be installed in roofs where there is no attic space. Copper pipe shall be used in these applications and joined together with CPVC piping in the attic space.
- e. Spray Foam Insulation: CPVC pipe must be protected as per manufactures recommendations where it could come in contact with spray foam insulation. Under no circumstances is CPVC pipe allowed to be encased by this product without protection. When spray foam insulation is applied around sprinkler heads, a minimum of six inches shall be maintained between the spray foam insulation and all sides of the sprinkler head.
- f. Incompatible Materials: Materials that have been identified as incompatible with CPVC shall not be allowed to contact the pipe. Examples of such materials are Romex electrical wiring, flexible wire/cable, metallic ducting, and communication lines. Check CPVC manufacture product data sheets for a complete list of incompatible materials.



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- g. **Test Plugs:** For CPVC piping, no sprinkler heads shall be installed in any system until the Fire Official has completed both flow test and rough inspections. At this stage of inspection, test plugs must be installed.

## VIII Inspection Requirements

1. **Rough Inspection:** Full visual inspection of all system components, piping, connections, etc...System must pass inspection before being covered.
2. **Test Plugs:** For CPVC piping, no sprinkler heads shall be installed in any system until the Fire Official has completed both flow test and rough inspections. At this stage of inspection, test plugs must be installed.
3. **Flow/Bucket Test:** Flow testing of system is required. Flow shall be measured for a thirty second flow period and shall conform to the manufacturer's listing criteria for the installed sprinkler heads from the furthest most remote area of the system. Contractors shall provide all equipment necessary for conducting test.
4. **Hydrostatic Test:** Each system shall be hydrostatically tested at no less than 200 psi for copper and steel systems and at 150 psi for all CPVC systems. System shall hold a desired pressure for a minimum period of two hours.
5. **Final Inspection:** At final inspection, fire sprinkler covers/escutcheons shall be installed. Sprinkler head box shall be mounted in plain sight in garage or mechanical room. Included in the box shall be three spare sprinkler heads per type installed in the system and a wrench sized for each type of head. Alarm system shall be connected and "on line" to local alarm monitoring service at the time of inspection. System shall be flowed and tested for operability and assurance that proper communication links are in place prior to final approval for occupancy clearance.
6. **Maintenance Schedule:** The sprinkler contractor shall provide the property owner with maintenance information as described in NFPA 13D. Property owner shall maintain the system consistent with these requirements



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## MONTECITO FIRE PROTECTION DISTRICT FIRE PROTECTION PLAN

### Section 5a

#### Residential Automatic Fire Sprinkler System Installations

##### I Automatic Fire Sprinkler System Standards

1. Definition and Standard: An automatic fire sprinkler system is an integrated system of underground and overhead piping designed and installed in accordance with fire protection engineering standards (reference standards) as may from time to time be adopted by the District. The system shall include one or more automatic water supplies. These reference standards may include:
  - a. Standards 13, 13D, 13R, and 24 as developed and published by the National Fire Protection Association;
  - b. California Fire Code and California Residential Code Standards as developed and published by the International Code Council, Inc. and the California Building Standards Commission;
  - c. Sections 5a and 5b of the District's Fire Protection Plan as may be amended from time to time.

##### II When Residential Fire Sprinkler Systems are Required

1. Locations Required: Notwithstanding any other requirement of the Code of the County of Santa Barbara, and except as otherwise provided in this Section, automatic fire sprinkler systems shall be installed in and maintained in all occupancies and locations set forth as follows:
  - a. It is the policy of the Fire District to require an approved residential fire sprinkler system in all new one and two family dwellings and townhouses as stipulated in the Code.
  - b. Any new building for which application for building permits are filed or are required to be filed with the County of Santa Barbara regardless of square footage.





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- c. Existing Residential Buildings or Structures: Additions or ~~modifications-alterations~~ to existing residential buildings or structures for which applications for building permits are filed or are required to be filed with the County of Santa Barbara shall require installation of an automatic fire sprinkler system throughout the entire residential building or structure if:
- (A)i. ~~The residential building or structure consists of a total floor area of 5,000 square feet or more, and the aggregate area of the additions or modifications-alterations increase or replace portions of the gross floor area to 3500 square feet or more and the aggregate structural alteration / addition is greater than 1,000 square feet in gross floor area cumulative; or~~
- (B)ii. ~~The residential building or structure consists of a total floor area of less than 5,000 square feet, and the cumulative aggregate area of all of the work areas included in the additions or modifications-alterations exceeds is greater than 50 percent of the gross area existing square footage of the building or structure.~~
- (i) ~~For the purpose of measuring cumulative square footage, the Fire District shall include all additions or modifications occurring on or after October 16, 1991.~~
- (ii) ~~\*\* The sSquare footage of separate buildings such as detached garages, cottages, and auxiliary structures, that are located within 30 feet of the main residential building or structure shall be included in the overall accumulative total of gross square footage of the main residence calculation of the total floor area of the residential building or structure for the purposes of this Section II.1.c.~~
- e.d. Buildings: Separate buildings such as garages, cottages, pool house, cabana's, auxiliary structures, etc. ~~...~~ shall require approved residential sprinkler systems under this standard.
- e.e. All buildings and structures for which applications for building permits for additions and or structural alterations are filed with the County of Santa Barbara County which are not served by water supplies meeting District standards or are served by stored water systems.
- e.f. Residential structures over 10,000 square feet of living area shall require sprinkler installations per NFPA 13R.



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## III

### **Residential Fire Sprinkler Guidelines for Plans Submittal**

1. The property owner shall submit three (3) sets of plans, data sheets, and calculations for the proposed sprinkler system to the Fire District for review and approval prior to installation. Plans shall include the information:
  - a. Property owner
  - b. Address of property
  - c. Assessor's Parcel Number (APN)
  - d. Plot map indicating all structures, water meter location and size, underground pipe size, point of connection, length and type of pipe to be installed.
  - e. Proposed installation company: Include contact information along with State Contractors License number.
  - f. Full height cross section showing beamed ceilings, vaulted ceilings, attic areas, and sub-floor basements.
  - g. Riser Detail: Indicating double check valve assembly, pressure gauge, drain valve, flow switch, pressure relief valve, hammer arrester, domestic water control valve.
  - h. Detailed Hydraulic Calculations: One copy
  - i. Sprinkler head spacing
  - j. Show all non-sprinklered areas
  - k. Indicate manufacture, style, sprinkler model orifice size a "K" factor for each sprinkler used.
  - l. Pipe information: type and size
  - m. Hanger detail
  - n. Inspectors test valve
  - o. Identify each room and space of the buildings
  - p. Location of heat sources: Fireplaces, ovens and cook tops, heating devices, FAU.
  - q. Water flow information: Static pressure, residual pressure, flow.
  
2. The following shall appear on each sheet of required shop drawings: "I certify that this sprinkler system is in full compliance with the design criteria of the Montecito Fire Protection Plan". This note shall appear along with the sprinkler contractor's dated signature and seal.
  
3. Approved shop drawings shall be maintained on the job site during all phases of system installation. Any field changes shall be noted on the drawings. The edited drawings shall be submitted to the Fire District prior to final Fire District approval.
  
4. Copies of Manufacturer's data for all installed system components shall be provided upon Fire District request prior to final system acceptance. All



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system components shall be installed following manufacturer's guidelines unless specific relief is granted by the Fire Chief.

5. **Listed and Labeled:** Only UL listed and labeled devices and materials shall be installed and used in accordance with the listing limitations and manufactures guidelines. Only new sprinkler heads and components shall be installed in the systems.

## IV Water Supply

1. Water Supply: All connections to domestic water supply shall be made in accordance with applicable codes and standards of the County and any local water purveyor.
2. Water Supply Main: All residential sprinkler systems shall have a single supply main from the meter serving both domestic demand and the sprinkler system. A dedicated main solely for sprinkler system may be required on a case by case basis.
3. Domestic Water Supply Shut Off: Domestic water supply shut off valve on the supply line shall be installed on the domestic side of the sprinkler system riser (system plumbing including flow switch and valves). This is to assure the sprinkler system remains in service when domestic supply is shut off.
4. Riser Location: Separate system risers may be installed remote from the domestic water source however must be easily located outside of the building.
5. Conceal Riser: All system risers shall be installed on the outside of the building unless otherwise approved by the Fire Official to conceal the riser in walls, basements, etc...
6. Water Supply: Domestic water supply must be connected to the fire sprinkler system at rough inspection.
7. Alarms: All sprinkler systems shall have a minimum six-inch exterior bell mounted and linked to the system flow switch and shall be monitored by an approved alarm service.



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8. Back Flow Prevention: For back flow prevention, an approved double check valve assembly shall be installed at system riser.
9. Sprinkler System Shut Off: Shut off valves shall be installed on each side of the double check valve and shall be chained and locked in the open position prior to final system acceptance.
10. Water Hammer Arrester: An approved water hammer arrester shall be installed on the sprinkler system riser when water supply is provided by from the local water purveyor. This component shall be located on the supply side of the system flow switch.
11. Pressure Relief Valve: An approved poppet type pressure relief valve shall be installed between the required backflow prevention device and the system flow switch. Design pressure shall not be greater than 160 psi. A pressure regulator shall be installed where incoming pressures are in excess of 160 psi.
12. Domestic Water Demand: System hydraulic design shall provide for an allowance of five gallons per minute (GPM) for domestic demand.
13. Inspector's Test Valve: Property owner shall install non-threaded one-half inch ball valve at the remote area of the system to serve as the inspector's test valve. This same type of valve shall be located at the riser to serve as a system drain. Any threads on these outlets are to be removed.
14. Flow Testing the System: Flow rate is measured for a thirty second period and shall conform to the manufacturer's listing criteria for the installed sprinkler heads plus an additional 5 GPM for domestic supply. Contractors shall provide all equipment necessary for conducting this test.
15. Automatic Booster Pump: When domestic water supply pressure is insufficient to produce enough water flow and pressure to accommodate a fire sprinkler system, a booster pump can be integrated into the system to augment domestic and fire flow demand.

## **V Sprinkler Riser System Components**

1. All risers shall be easily located, preferably on the outside of the building in plain sight. Risers may be installed in an access panel on an outside wall with permanent labeling on the door. Alternate locations to this standard must have prior approval by the Fire Official.



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2. The system riser shall branch off the domestic supply line on the supply side of the main shut off valve. This is to assure the sprinkler system remains operable when the domestic supply is shut off.
3. All risers shall be built with copper piping and all shut off controls shall be ball valve design.
4. Check Valve: For back flow prevention, an approved double check valve assembly shall be installed on the system riser.
5. Sprinkler System Control Valves: There shall be two shut off ball valves located on each side of the double check valve. These valves shall be locked in the open position upon final inspection.
6. Gauge: A UL listed 300psi gauge shall be installed.
7. Pressure Relief Valve: An approved poppet type pressure relief valve shall be installed on the riser and located between the back flow device and the system flow switch. Device shall be set with a with a design pressure of 160 psi.  
Note: This valve will not be required when sprinkler system is supplied from a gravity fed stored water system.
8. Hammer Arrester: An approved hammer arrester shall be installed on the riser when water supply to the system is provided from the local water purveyor.
9. Drain Valve: An unthreaded 1/2 inch ball valve shall be installed on the system and positioned such that flow will be to the outside away from the building.
10. Flow Switch: A system flow switch shall be installed and have the capability of a 90 second delay. It shall be equipped with two connections; one for a local exterior 6 inch bell and one for alarm system monitoring. All flow switches shall be set for a 30 second delay.
11. Signage: All sprinkler system shutoff valves shall have an all weather sign affixed identifying the buildings they serve.
12. Alarms: Each sprinkler riser shall have a minimum 6 inch alarm bell affixed to an exterior wall of the structure positioned such that it can be heard by closest neighbor when activated.

## VI Residential Sprinkler System Design



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1. Piping: The following list of approved piping is acceptable to use in residential fire sprinkler systems installations: Type “M” copper, Type “L” copper, steel pipe, and Chlorinated Polyvinyl Chloride (CPVC) plastic.
  - (ii) Note: Type “K” copper pipe is unacceptable to use
2. Hanging Methods: All piping shall be provided with approved hangers and supported per manufactures requirements. Refer to Standard VII of this section for further information on hanging pipe.
3. Sprinklers: Only new residential sprinklers shall be installed unless otherwise indicated in the Code. Sprinklers shall only be installed according to their listing. When construction parameters exist that prevent listed sprinklers from being installed, sprinklers may be installed out of their listing when a three head calculation is provided and tested on site.
4. Sprinklers in Beams: Listed beam sprinklers shall be installed a maximum 16 feet apart with beam depths up to 14 inches. Sprinklers shall be installed in beam pockets when beams exceed 14 inches in depth.
5. Attics: A single intermediate temperature upright sprinkler head shall be located within six inches of the roof ridge beam in each discrete attic area or at 30 foot maximum intervals along any main piping.
6. Exterior Porches: All roof lines, canopies, porches, patios, and overhangs that exceed 4 feet in length shall have intermediate sprinkler heads spaced per listing requirements.
7. Forced Air Units (FAU): A single intermediate temperature sprinkler shall be installed over each individual FAU. When there is more than one FAU in a single location, sprinkler heads shall be spaced as per Ordinary Hazard.
8. Water Heater Closets: All water heater closets regardless of size require fire sprinklers.
9. Closets: Closets that exceed three feet in depth or any that have light fixtures installed are required to have sprinklers.
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11. Bathrooms and Saunas: All bathrooms, regardless of size, shall be protected with sprinklers. Sauna rooms shall be protected with 286 degree sprinklers.



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12. Crawl Spaces and Attics: Crawl spaces with concrete floors and any attic spaces intended for storage shall have sprinklers spaced accordingly with cage protectors.
13. Mechanical Rooms: Intermediate temperature sprinkler heads are required and spaced for ordinary hazard with cage protectors.
14. Elevator Shafts: One intermediate sprinkler head shall be installed near the bottom of the shaft.
15. Heat /Return Air Registers: Sprinklers shall be located no closer than two feet from any register.
16. Ceiling Fans and Large Light Fixtures: Sprinklers shall be installed on both sides on a surface mounted fan or light fixture to prevent blocking the spray pattern.
17. Heads shall be located a minimum eighteen inches away from any HVAC diffuser grille.
18. Pendant head diffusers may be located a maximum of eight inches below the finished ceiling level. A three head design will be required for any system installed in barreled, coffered, exposed beam or cathedral type ceilings.
19. Sprinkler spray patterns shall not be obstructed and all head clearances shall be provided as required by NFPA 13D
20. Property owner shall install non-threaded 1/2 inch ball valve at the remote test connection as an inspector's test valve and at the riser as a system drain valve. Any threads on these outlets are to be removed.

## **VII Sprinkler Pipe Installation Requirements**

1. Copper Pipe
  - a. All materials delivered to the job site shall be protected from the physical elements and damage. Any damaged, gouged, cut, scratched heads, pipe or fittings shall be removed and replaced.
  - b. No corrosive or self cleaning fluxes shall be used. Joints shall be wiped clean of excess flux and solder.



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- c. All piping running through studs or masonry shall be protected by elastomeric or plastic sleeves at three foot maximum intervals.
- d. Nails are unacceptable as a means of securing hangers and supports. Piping shall be supported at the following maximum intervals:
  - Within six inches of all sprinkler drops
  - Within eighteen inches of all joints
  - Within four foot intervals on CPVC piping
  - Within six foot intervals on copper tubing
- e. Hangers: Refer to local plumbing codes for acceptable hanger types. Hangers shall be installed every twelve feet and within one foot of any sprinkler.
- f. Copper pipe may be exposed in attics, porches, canopies, garages and open carports.
- g. Spray Foam Insulation: When spray foam insulation is applied around sprinkler heads, a minimum of six inches shall be maintained between the spray foam insulation and all sides of the sprinkler head.
- h. Approved copper pipe must be utilized and protected when application calls for piping running through the sub-roof assembly just below roof decking.
- i. Approved Pipe: Type "M" copper, Type "L" copper.

## 2. CPVC Pipe

- a. Installers shall have attended a practical application training class by a CPVC pipe manufacture and have in possession a pocket card verifying proper certification to install this pipe.
- b. Hangers shall be approved for CPVC Pipe and installed every six feet along the length of the pipe and within six inches from sprinkler heads.
- c. CPVC pipe shall not be installed in exposed areas such as porches, canopies, garages, open carports, etc...
- d. Roofs/Vaulted Ceilings: CPVC piping shall not be installed in roofs where there is no attic space. Copper pipe shall be used in these applications and joined together with CPVC piping in the attic space.





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- e. Spray Foam Insulation: CPVC pipe must be protected as per manufactures recommendations where it could come in contact with spray foam insulation. Under no circumstances is CPVC pipe allowed to be encased by this product without protection. When spray foam insulation is applied around sprinkler heads, a minimum of six inches shall be maintained between the spray foam insulation and all sides of the sprinkler head.
- f. Incompatible Materials: Materials that have been identified as incompatible with CPVC shall not be allowed to contact the pipe. Examples of such materials are Romex electrical wiring, flexible wire/cable, metallic ducting, and communication lines. Check CPVC manufacture product data sheets for a complete list of incompatible materials.
- g. Test Plugs: For CPVC piping, no sprinkler heads shall be installed in any system until the Fire Official has completed both flow test and rough inspections. At this stage of inspection, test plugs must be installed.

## VIII Inspection Requirements

1. Rough Inspection: Full visual inspection of all system components, piping, connections, etc...System must pass inspection before being covered.
2. Test Plugs: For CPVC piping, no sprinkler heads shall be installed in any system until the Fire Official has completed both flow test and rough inspections. At this stage of inspection, test plugs must be installed.
3. Flow/Bucket Test: Flow testing of system is required. Flow shall be measured for a thirty second flow period and shall conform to the manufacturer's listing criteria for the installed sprinkler heads from the furthest most remote area of the system. Contractors shall provide all equipment necessary for conducting test.
4. Hydrostatic Test: Each system shall be hydrostatically tested at no less than 200 psi for copper and steel systems and at 150 psi for all CPVC systems. System shall hold a desired pressure for a minimum period of two hours.
5. Final Inspection: At final inspection, fire sprinkler covers/escutcheons shall be installed. Sprinkler head box shall be mounted in plain sight in garage or mechanical room. Included in the box shall be three spare sprinkler heads per type installed in the system and a wrench sized for each type of head. Alarm system shall be connected and "on line" to local alarm monitoring service at



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the time of inspection. System shall be flowed and tested for operability and assurance that proper communication links are in place prior to final approval for occupancy clearance.

6. Maintenance Schedule: The sprinkler contractor shall provide the property owner with maintenance information as described in NFPA 13D. Property owner shall maintain the system consistent with these requirements

# Agenda

## Item #11






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## STAFF REPORT

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**Prepared for:** Montecito Fire Protection District Board of Directors  
**Prepared by:** Aaron Briner, Fire Marshal  
**Date:** January 28, 2019  
**Topic:** Montecito Fire Department Request For Proposal- Defensible Space Chipping Project

### Summary

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An Invitation to Bid for the Montecito Defensible Space Chipping Project opened on November 30, 2018. We received one bid on December 27<sup>th</sup>, 2018. The bid was opened at a public opening on December 31<sup>st</sup>, 2018 at 1200. The bid came from Eco Tree Works. The daily rate for a truck, chipper and three workers is \$1,700 with \$300 per additional worker.

### Background

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The District's Defensible Space Chipping Program started in 2004. This program helps property owners create defensible space by providing free chipping and disposal of tree branches, logs and mixed vegetation that elevate wildfire risk around homes. From early February through the first week of July, chipping crews travel throughout the majority of residential neighborhoods within the High Fire Severity Zones of the district. Residents and property owners can clear trees and branches from around their homes and stack the material in slash piles near the road on their neighborhood's designated chipping week. Crews will chip the material and haul it away at no charge. The chipping program has been a huge success in past and encourages homeowners to continue to improve their defensible space which helps to make our community more resilient.

In 2014 the District opened the first invitation to bid with a 5 year commitment contract. There were two bids in 2014. The totals for a truck, chipper and three workers daily rates were:

Branch Out Tree Care- \$2,000 and \$400 per additional worker  
 Gosnell Tree and Landscape- \$2840 and \$220 per additional worker

### Discussion

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The Wildland Specialists spoke with five contractors notifying them of the opening of the bid and the process. Hard copies of the Request for Proposal were mailed to all five contractors. There were two Public Notices published in the Santa Barbara News Press, the notice was also posted on our website. Wildland Specialist Maeve Juarez reached out to two contractors who expressed interest but did not submit bids. Branch Out responded that they were too busy to

commit to the schedule. Tierra Verde Tree Care and SB Tree Care both asked to submit their bids after the closing date and one of the contractors did not apply.

Eco Tree Works is a contractor that the Department has used numerous times for different types of vegetation management projects within the district.

### **Conclusion**

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Our recommendation is to award the 3-year contract to Eco Tree Works in order to start the program on time. The 2018 Defensible Space Chipping Program was cancel due to the uncertainty of future winter storms and damage from the 1/9/2018 Debris Flow. There are already numerous brush piles stacked on streets in anticipation of the programs return.

### **Strategic Plan Reference**

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Strategic Plan Goal #2: Contain our Risk

Branch Out

Item #1 – 2 person crew + equipment .....\$500 per day  
Item #2 – Chipper/Chip Truck/removal .....\$300 per day  
Item #3 Daily rate for 1 extra person .....\$400 per day  
(up to 10 total)  
Total Items #1, 2,3 .....\$1200 per day  
Total for 3 extra people per day .....\$2000 per day

Gosnell Tree and Landscape

Item #1 – 2 person crew + equipment .....\$1660 per day  
Item #2 – Chipper/Chip Truck/removal .....\$520 per day  
Item #3 Daily rate for 1 extra person .....\$220 per day  
(up to 10 total)  
Total Items #1, 2,3 .....\$2400 per day  
Total for 3 extra people per day .....\$2840 per day





# Agenda

## Item #12



MINUTES OF THE SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE  
MONTECITO FIRE PROTECTION DISTRICT

Held at Fire District Headquarters, 595 San Ysidro Road December 17, 2018 at 2:00 p.m.

Director Powell called the meeting to order at 2:01 p.m.

**Present:** Director Powell, Director Easton, Director van Duinwyk, Director Lee, Director Venable. Chief Hickman and District Counsel Susan Basham were also present.

- 1. Public comment: Any person may address the Board 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.)**

There were no public comments at this meeting.

- 2. That the Board of Directors approve and authorize the Fire Chief to enter into a contract with Underwood Management Resources, Inc., the only bidder, in the amount of \$140/hour not to exceed \$140,000 for the management of four construction projects. The construction projects are as follows; roof and generator replacement at Fire Station 1, repair of District property at 1257 East Valley Road, and rebuilding District property at 1255 East Valley Road. (Strategic Plan Goal 6)**

- a. Staff report presented by Chief Hickman.**

Chief Hickman provided a staff report regarding the single responsive bid. After extensive Board discussion, the Board determined to take no action and form a facilities ad-hoc committee to work with Battalion Chief Chapman. Montecito resident, Judith Ishkanian suggested the separation of the generator and roof projects, leaving the management of the construction projects. Motion to table discussion made by Director van Duinwyk, seconded by Director Lee and motion carried. Director Venable abstained from the vote.

- 3. Election of Board Officers (President, Vice President, Secretary) for 2019.**

Director van Duinwyk nominated Director Easton as President, seconded by Director Powell and unanimously passed. Director Lee nominated Director van Duinwyk as Vice President, seconded by Director Easton and unanimously passed. Director Easton nominated Director Lee as Secretary, seconded by Director van Duinwyk and unanimously passed.

**4. Appointment of Board Labor Negotiators for 2019.**

Director Easton nominated Directors Powell and Lee as Labor Negotiators, seconded by Director van Duinwyk and unanimously passed.

**5. Appointment of Board Real Property Negotiators for 2019.**

Director Easton nominated Director Powell as a Real Property Negotiator, seconded by Director Lee and unanimously passed.

**6. Appointment of Committee members.**

**a. Finance Committee**

Director Powell nominated Directors van Duinwyk and Lee as Finance Committee members, seconded by Director Venable and unanimously passed.

**b. Strategic Planning Committee**

Director van Duinwyk nominated Directors Easton and Lee as Strategic Planning Committee members, seconded by Director Venable and unanimously passed.

**c. Personnel Committee**

Director Easton nominated Directors Powell and van Duinwyk as Personnel Committee members, seconded by Director Venable and unanimously passed.

**d. Facilities Ad-Hoc Committee**

Motion to form an Ad-Hoc Facilities Committee consisting of Directors Lee and Powell made by Director van Duinwyk, seconded by Director Easton and unanimously passed.

**7. Adopt Resolution 2018-19 determining time and place of regular board meetings.**

The motion to designate 2:00 p.m. on the fourth Monday of each month at the Montecito Fire Protection District Headquarters, as the time and place of its regular meeting made by Director van Duinwyk, seconded by Director Lee. The roll call vote was as follows:

Ayes: J. Venable, M. Lee, P. van Duinwyk, J. A. Powell, S. Easton

Nays: None

Abstain: None

Absent: None

**8. Adopt Resolution 2018-20 regarding inventory of District lands and air space.**

The motion to adopt Resolution 2018-20 regarding inventory of District lands and air space made by Director Venable, seconded by van Duinwyk. The roll call vote was as follows:

Ayes: J. Venable, M. Lee, P. van Duinwyk, J. A. Powell, S. Easton

Nays: None

Abstain: None

Absent: None

**9. Adopt Resolution 2018-21 increasing Director's Compensation.**

The motion to adopt Resolution 2018-21 increasing Director's compensation made by Director Lee, seconded by Director Easton. The roll call vote was as follows:

Ayes: J. Venable, M. Lee, P. van Duinwyk, J. A. Powell, S. Easton

Nays: None

Abstain: None

Absent: None

**10. Approval of Minutes of the November 26, 2018 Regular Meeting.**

Motion to approve the minutes of the November 26, 2018 Regular meeting made by Director van Duinwyk, seconded by Director Venable and unanimously passed.

**11. Accept resignation from Director Venable.**

Director Venable provided a statement regarding his time on the Board. Director Powell commended and thanked Director Venable for 16 years of service. Chief Hickman expressed his gratitude to Director Venable, and presented him with a department blanket. Motion to accept the resignation from Director Venable made by Director Powell, seconded by Director van Duinwyk and motion carried. Director Venable abstained from the vote.

- a. Discuss and determine whether or not to fill vacant Board seat. If so, provide direction to the Fire Chief regarding the appointment or election of a replacement Director.**

Motion to fill the vacant Board seat by appointment made by Director van Duinwyk, seconded by Director Lee and unanimously passed.

**12. Fire Chief's report.**

Chief Hickman provided an update regarding significant calls in November. The Chief stated that the Department held a Christmas party last Saturday. He also provided an update regarding the Door-to-Door Risk Campaign. Chief Hickman stated that the Department participated in the tree lighting ceremony. The Chief indicated that he, along with the Santa Barbara County Fire Chief, Santa Barbara City Police Chief, and Santa Barbara Sherriff Lieutenant filmed a commercial in support of One 805. Chief Hickman stated that the community meeting held last Thursday was well- attended. The Chief mentioned an upcoming event on January 9, commemorating the year anniversary of the Debris Flow. Chief Hickman stated that G I energy will provide a presentation regarding Micro Grid at the next meeting.

**13. Board of Director's report.**

Director Powell provided an updated regarding his participation in the community outreach effort on Saturday.

**14. Suggestions from Directors for items other than regular agenda items to be included for the January 28, 2019 Regular Board meeting.**

There were no additional suggestions from the Directors.

Meeting Adjourned at 3:21 p.m.

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President John Abraham Powell

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Secretary Michael Lee

# Agenda

## Item #13







# CARPINTERIA~SUMMERLAND FIRE PROTECTION DISTRICT

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January 18, 2019

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

Dear Chief <sup>Chip,</sup> Hickman,

On behalf of the Carpinteria-Summerland Fire Protection District, I wanted to express my sincere appreciation for the participation of Dispatch Supervisor Jackie Jenkins in our Battalion Chief assessment center as our main dispatcher. Dispatcher Jenkins is highly respected and her experience, knowledge and input was a valuable asset for a very successful process.

Please extend my sincere appreciation to Dispatch Supervisor Jackie Jenkins.

Sincerely,

A handwritten signature in blue ink, appearing to read "GF", is written over the word "Sincerely,".

Greg Fish  
Fire Chief

*"Pride in Service"*

# LAFCO

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## Santa Barbara Local Agency Formation Commission

105 East Anapamu Street ♦ Santa Barbara CA 93101

805/568-3391 ♦ FAX 805/568-2249

www.sblafco.org ♦ lafco@sblafco.org

January 10, 2019

TO: Presiding Officers of Independent Special Districts

Subject: Nominations for one Regular and one Alternate Special District Member to Santa Barbara LAFCO

### CALL FOR NOMINATIONS FOR LAFCO REGULAR AND ALTERNATE SPECIAL DISTRICT MEMBERS

As a result of the November 6, 2018 General Election, there are two Special District vacancies on the Commission. Based on past experience, the LAFCO Executive Officer has determined that a meeting of the Special District Selection Committee is not feasible and will conduct the business of the committee by mail. Nomination forms are attached to this notice.

- 1) **Nominations for the one LAFCO Regular and one Alternate Special District Member.** There is currently one vacancy for the Regular Special District Member and one vacancy for the Alternate Special District Member. The terms of office end on March 1, 2022 and March 1, 2020, respectively.
- 2) **Voting Requirements:** The Special District Selection Committee, comprised of the presiding officers, or designee, of the 38 independent special districts in Santa Barbara County, needs to elect one Regular and one Alternate LAFCO Special District member.
- 3) **Nomination Period and Voting Period:** There will be a nomination period, that will end on February 28, 2019. Following the nomination period, ballots containing the names of qualified nominees, will be mailed to each eligible special district. Mailed ballots will also include voting instructions to each eligible district. The voting period would be up to 45 days. This will be followed by the tabulation of votes and the election of the top vote getters to the vacant seats. During the interim, LAFCO will operate with only one Regular Special District Member.

**Nomination Process:** The Presiding Officer of each Independent Special District is authorized to nominate a Regular Special District Member and Alternate Special District Member. The legislative body of the district shall authorize the presiding officer to sign the nomination form. Please fill out two forms if there are nominations for a Regular Special District Member and Alternate Special District Member.

## SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION

<p style="text-align: center;"><b>NOMINATION FOR <u>REGULAR</u> SPECIAL DISTRICT MEMBER</b></p> <p style="text-align: center;"><i>Return to:</i> Executive Officer Santa Barbara LAFCO 105 East Anapamu Street, Room 407 Santa Barbara CA 93101 Or FAX to 568-2249</p>	<p style="text-align: center;">LAFCO STAFF USE</p> <p>Date Received: _____</p>
<p>Please print in ink or type</p>	
<p>POSITION SOUGHT:                      Special District Member</p>	
<p>NAME OF NOMINEE:</p> <p>_____</p> <p>_____</p>	<p>NAME OF DISTRICT:</p> <p>_____</p> <p>_____</p>
<p>MAILING ADDRESS:</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>TELEPHONE:</p> <p>Home: _____</p> <p>Bus: _____</p> <p>Cell: _____</p> <p>Fax: _____</p>
<p>ADDITIONAL INFORMATION: On this form <u>or</u> an accompanying letter, describe the nominee's personal interests, qualifications, experience, education, volunteer activities or community organization memberships that may bear on the nomination for Special District Member. This information will be distributed to all independent special districts.</p>	
<p>SIGNATURE OF NOMINATOR/NAME OF SPECIAL DISTRICT:</p> <p>_____</p>	

## SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION

<p style="text-align: center;"><b>NOMINATION FOR <u>ALTERNATE</u> SPECIAL DISTRICT MEMBER</b></p> <p style="text-align: center;"><i>Return to:</i> Executive Officer Santa Barbara LAFCO 105 East Anapamu Street, Room 407 Santa Barbara CA 93101 Or FAX to 568-2249</p>	<p>LAFCO STAFF USE</p> <p>Date Received: _____</p>
<p>Please print in ink or type</p>	
<p>POSITION SOUGHT:                      Alternate Special District Member</p>	
<p>NAME OF NOMINEE:</p> <p>_____</p>	<p>NAME OF DISTRICT:</p> <p>_____</p> <p>_____</p>
<p>MAILING ADDRESS:</p> <p>_____</p> <p>_____</p>	<p>TELEPHONE:</p> <p>Home: _____</p> <p>Bus: _____</p> <p>Cell: _____</p> <p>Fax: _____</p>
<p>ADDITIONAL INFORMATION: On this form <u>or</u> an accompanying letter, describe the nominee's personal interests, qualifications, experience, education, volunteer activities or community organization memberships that may bear on the nomination for the Alternate Special District Member: This information will be distributed to all independent special districts.</p>	
<p>SIGNATURE OF NOMINATOR/NAME OF SPECIAL DISTRICT:</p>	

## Reflections &amp; Thankfulness

January 9, 2019

One year ago . . .

Firstly, even though our hearts are still heavy for those who lost loved ones, we would like to thank God for His protection over Jim (& our little Diesel dog). He had chosen to stay at home thinking he could help others if needed (his family had lived through the mudflow incident on Olive Mill Road in the 1960's). None of us could have imagined the scope of what occurred.

We are thankful for ALL the first responders, rescue personnel, search & rescue dog teams, firefighters, police, ambulance, helicopter pilots. True heroes one and all!

We are thankful for Jim's parents who provided us shelter in the sweet home on Olive Mill Road for many years.

We are thankful that Bre's sister & brother-in-law encouraged her to evacuate prior to the storm.

We are thankful that Jim & Diesel were not in his truck that was swept away as that was their evacuation plan.

We are thankful for Captain Dustin & Captain Brian of Santa Barbara County Fire for stopping for Jim & Diesel and then moments later rescuing Baby Ian – A Miracle In The Mud.

We are thankful for the support and love and prayers from our church community, Calvary Baptist Church. We are also thankful for Emmanuel Lutheran Church for helping Jim restart his business with the purchase of specific tools. We are also thankful to their congregation for the opportunity Jim was given to share his testimony about the event and the miracle rescue he witnessed.

We are thankful for Jim's clients who helped Jim start to rebuild his business.

We are thankful for the special friends who lent Jim a shovel and a van the day of the mudslide (after he carried Diesel out of Montecito in the rain) so he could return to work that day! Their continuing help and support has been so meaningful.

We are thankful for the shelter of the trailer. We have no words to express what an amazing gift of love this was. The couple who provided it to us stuffed it full of food, linens, medicine, everything we needed. We literally moved in and were surrounded by comfort and caring and love from their efforts. We are so thankful for it and the wonderful angels that provided it to us.

We are thankful for Bre's parents – letting us stay with them as we figure out the next chapter in our lives.

We are thankful for our families – who rallied around us, prayed for us, encouraged us and supported us so we would not fall. We are thankful for the cards, hymns and scriptures written out as precious reminders of God's love and care.

We are thankful for our wonderful community – including friends and strangers whose outpouring of love and concern was literally overwhelming.

We are thankful for Santa Barbara Support Network. They have provided us with such amazing support and care. We cannot thank them enough for the gift cards that helped us with dog food, household items, office supplies, meals and so much more. We are forever grateful.

We are thankful for Habitat for Humanity, Direct Relief International, Simmons Montecito Helping Hand, LLC, the Red Cross, Recovery Project SB, Alpha Thrift and the Assistance League for their direct and tangible help in our time of need.

We are thankful to Mountain View School who gathered gift cards and gave them to us! What a blessing.

We are thankful to Montecito Center for Preparedness, Recovery and Rebuilding. What a wonderful help to have all the resources collected under the same roof. Bre is thankful for the counseling she has received from a very special woman – truly a blessing from God.

Thank you directly for your part in helping us rebuild our lives after the mudslide. We could not have done it without your love. Please know how much we appreciate you.

With much love and thankfulness, Jim & Bre Scorso & Diesel & Mr. Wiggles & Mr. Willie

*Thank you all so very much!*  
*January 28, 2019*  
*We are so thankful for your service to our community.*

August 26, 2018

Dear Maeve,

My cousin, Liz Younger, said you headed up the Wawona Structures Division on the Ferguson fire. My family and I thank you. Our cabin was built in 1948 and we are so thankful for all you and the firefighters did to protect our Wawona community.

♥ Annette Stephens

Dear Mauve,

You would never know it but I have sung your praises for a whole year now + really feel you should be presented with a medal + public praise for everything you did last year. Terry, the one you rescued from the gas explosion, is renting in my

neighborhood. She described what you did for her in even more detail. Unbelievable. Absolutely amazing! Now I hope you are taking a long rest this December and enjoying these beautiful days, ~~so~~ unlike our hell of 2017-18. Time to relax, regain our strength +, in your case, rest upon your laurels. Love to you + thank you profoundly for who you are.  
Lynn Conrad

# WURWAND FOUNDATION

December 19, 2018

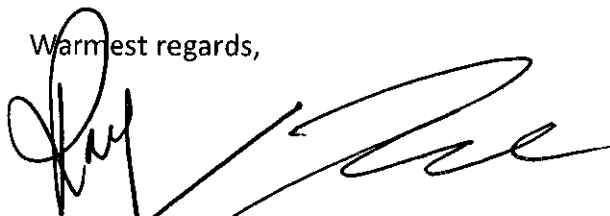
Chief Chip Hickman  
The Montecito Firefighters' Charitable Foundation  
595 San Ysidro Road  
Santa Barbara, CA 93108

Dear Chip,

On behalf of Wurwand Foundation, enclosed please find a contribution of \$5,000 in support of The Montecito Firefighters Charitable Foundation.

Wurwand Foundation proudly supports the Montecito Firefighters commitment to emergency preparedness and bringing assistance to those in need. Thank you for your service.

Warmest regards,



Raymond and Jane Wurwand

- ex - 275 Olive Mill Road

CHIP

THANKS FOR ALL YOUR ASSISTANCE !!

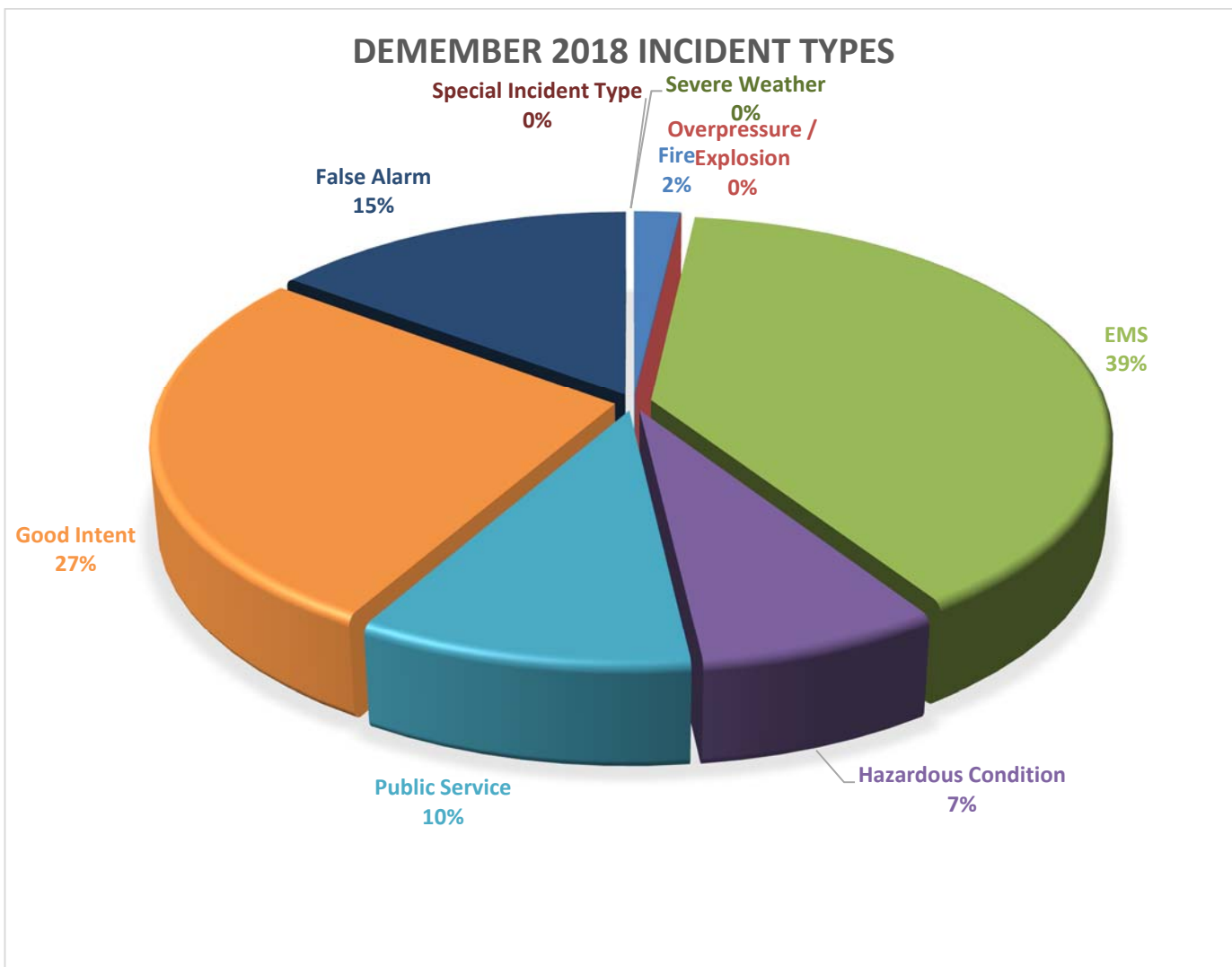
Will stop by when we next up in Montecito.

Ray & Jane



**DECEMBER 2018  
CALLS BY INCIDENT TYPE  
TOTAL INCIDENTS: 108**

FIRE: 2	EMS: 42
HAZARDOUS CONDITION: 8	PUBLIC SERVICE** 11
FALSE ALARM: 16	GOOD INTENT*: 29
SEVERE WEATHER: 0	SPECIAL INCIDENT TYPES: 0



\*Good Intent: Firefighters respond to a reported emergency, but find a different type of incident or nothing at all upon arrival to the area. Example: A caller reports smoke on the hillside. Firefighters arrive to discover a grading operation at a construction site is creating dust mistaken for smoke. Dispatched and Cancelled Enroute falls in this category.

\*\* Public Service: Non-emergency requests for assistance. Examples: lock out, animal rescue, ring removal, water problem; lift assists, seized gate, stalled elevator, providing the Sheriff's Department with a ladder to enter a building.

### July -December 2018 Incident Trend

