

MONTECITO FIRE PROTECTION DISTRICT
AGENDA FOR THE FINANCE COMMITTEE MEETING

Montecito Fire Protection District Headquarters

595 San Ysidro Road

Santa Barbara, California

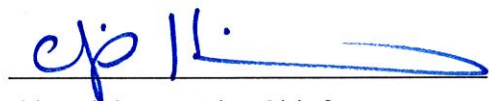
August 18, 2014 at 11:00 a.m.

Agenda Items May Be Taken Out Of The Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of July 2014 financial statements.
3. Review and make recommendation for approval of FY 2014/15 Final Budget.
4. Review PARS statement.
5. Fire Chief's Report.
6. Requests for items to be included for the next Finance Committee Meeting.
7. Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is August 13, 2014.

MONTECITO FIRE PROTECTION DISTRICT



Chip Hickman, Fire Chief

Note: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements. Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the Montecito Fire Protection District's office located at 595 San Ysidro Road during normal business hours.

Agenda

Item #2

Balance Sheet

As of: 7/31/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	4,021,476.42	155,105.98	1,636,624.59	2,539,957.81
0115 -- Treasury FMV Adjustment	-2,052.63	0.00	0.00	-2,052.63
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	17,597.94	0.00	0.00	17,597.94
0230 -- Accounts Receivable	115,847.81	0.00	3,451.81	112,396.00
0240 -- Interest Receivable	7,743.87	0.00	7,743.87	0.00
0550 -- Deposits with Others	67,620.00	0.00	0.00	67,620.00
Total Assets	4,228,733.41	155,105.98	1,647,820.27	2,736,019.12
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	562,350.82	562,400.82	50.00
1015 -- EFT Payable	0.00	59,677.18	59,677.18	0.00
1210 -- Accounts Payable	134,045.11	622,028.00	487,982.89	0.00
1240 -- Accrued Expenses	278,335.41	278,335.41	0.00	0.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	3,485.01	3,485.01	0.00
Total Liabilities	415,380.52	1,525,876.42	1,113,545.90	3,050.00
Equity				
2110 -- Fund Balance-Nonspendable	67,620.00	0.00	0.00	67,620.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	2,545,232.89	1,586,818.23	506,434.46	1,464,849.12
Total Equity	3,813,352.89	1,586,818.23	506,434.46	2,732,969.12
Total Liabilities, Equity & Other Credits	4,228,733.41	3,112,694.65	1,619,980.36	2,736,019.12

Balance Sheet

As of: 7/31/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	347.22	379,313.36	379,498.71	161.87
0115 -- Treasury FMV Adjustment	-0.18	0.00	0.00	-0.18
0240 -- Interest Receivable	0.36	0.00	0.36	0.00
Total Assets	347.40	379,313.36	379,499.07	161.69
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,190.00	2,190.00	0.00
1015 -- EFT Payable	0.00	377,308.71	377,308.71	0.00
1210 -- Accounts Payable	0.00	379,498.71	379,498.71	0.00
Total Liabilities	0.00	758,997.42	758,997.42	0.00
Equity				
2140 -- Fund Balance-Assigned	347.40	0.00	0.00	347.40
2200 -- Fund Balance-Residual	0.00	379,498.71	379,313.00	-185.71
Total Equity	347.40	379,498.71	379,313.00	161.69
Total Liabilities, Equity & Other Credits	347.40	1,138,496.13	1,138,310.42	161.69

Balance Sheet

As of: 7/31/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,070,998.04	21,831.27	0.00	2,092,829.31
0115 -- Treasury FMV Adjustment	-1,057.07	0.00	0.00	-1,057.07
0240 -- Interest Receivable	1,981.27	0.00	1,981.27	0.00
0550 -- Deposits with Others	154,933.00	0.00	0.00	154,933.00
Total Assets	2,226,855.24	21,831.27	1,981.27	2,246,705.24
Liabilities, Equity & Other Credits				
Liabilities				
1730 -- Unidentified Deposits	0.00	19,850.00	19,850.00	0.00
Total Liabilities	0.00	19,850.00	19,850.00	0.00
Equity				
2110 -- Fund Balance-Nonspendable	154,933.00	0.00	0.00	154,933.00
2140 -- Fund Balance-Assigned	2,071,922.24	0.00	0.00	2,071,922.24
2200 -- Fund Balance-Residual	0.00	0.00	19,850.00	19,850.00
Total Equity	2,226,855.24	0.00	19,850.00	2,246,705.24
Total Liabilities, Equity & Other Credits	2,226,855.24	19,850.00	39,700.00	2,246,705.24

Balance Sheet

As of: 7/31/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,858,749.96	5,688.06	0.00	7,864,438.02
0115 -- Treasury FMV Adjustment	-4,011.24	0.00	0.00	-4,011.24
0240 -- Interest Receivable	5,688.06	0.00	5,688.06	0.00
Total Assets	7,860,426.78	5,688.06	5,688.06	7,860,426.78
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	7,860,426.78	0.00	0.00	7,860,426.78
Total Equity	7,860,426.78	0.00	0.00	7,860,426.78
Total Liabilities, Equity & Other Credits	7,860,426.78	0.00	0.00	7,860,426.78

Balance Sheet

As of: 7/31/2014
Accounting Period: CLOSED

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Fund 3654 -- Montecito Fire UHR Mello-Roos

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	9,519.66	9.88	0.00	9,529.54
0115 -- Treasury FMV Adjustment	-4.86	0.00	0.00	-4.86
0240 -- Interest Receivable	9.88	0.00	9.88	0.00
Total Assets	9,524.68	9.88	9.88	9,524.68
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	9,524.68	0.00	0.00	9,524.68
Total Equity	9,524.68	0.00	0.00	9,524.68
Total Liabilities, Equity & Other Credits	9,524.68	0.00	0.00	9,524.68

Financial Status

As of: 7/31/2014 (8% Elapsed)
Accounting Period: CLOSED

Budgeted figures (in the first column) are not available in the FIN system until the final budget is approved in the September Board meeting.

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	7/31/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Taxes				
3040 -- Property Tax-Prior Secured	0.00	-102.20	-102.20	--
3054 -- Supplemental Pty Tax-Current	0.00	16,261.83	16,261.83	--
3056 -- Supplemental Pty Tax-Prior	0.00	-2,580.20	-2,580.20	--
	0.00	13,579.43	13,579.43	--
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	0.00	33.20	33.20	--
	0.00	33.20	33.20	--
Miscellaneous Revenue				
	0.00	13,612.63	13,612.63	--
Revenues				
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	238,912.52	-238,912.52	--
6300 -- Overtime	0.00	20,950.64	-20,950.64	--
6400 -- Retirement Contribution	0.00	75,462.46	-75,462.46	--
6550 -- FICA/Medicare	0.00	3,727.41	-3,727.41	--
6600 -- Health Insurance Contrib	0.00	187,213.94	-187,213.94	--
6900 -- Workers Compensation	0.00	94,078.74	-94,078.74	--
	0.00	620,345.71	-620,345.71	--
Salaries and Employee Benefits				
Services and Supplies				
7050 -- Communications	0.00	6,059.15	-6,059.15	--
7070 -- Household Expense	0.00	746.60	-746.60	--
7090 -- Insurance	0.00	29,302.00	-29,302.00	--
7120 -- Maintenance - Equipment	0.00	2,255.44	-2,255.44	--
7200 -- MTC-Struct/Impr & Grounds	0.00	500.00	-500.00	--
7324 -- Audit and Accounting Fees	0.00	3,648.00	-3,648.00	--

Financial Status

As of: 7/31/2014 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	7/31/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
7430 -- Memberships	0.00	940.00	-940.00	--
7450 -- Office Expense	0.00	698.98	-698.98	--
7460 -- Professional & Special Service	0.00	3,339.00	-3,339.00	--
7510 -- Contractual Services	0.00	23,377.77	-23,377.77	--
7530 -- Publications & Legal Notices	0.00	54.60	-54.60	--
7580 -- Rents/Leases-Structure	0.00	825.00	-825.00	--
7650 -- Special Departmental Expense	0.00	121.05	-121.05	--
7671 -- Special Projects	0.00	486.00	-486.00	--
7732 -- Training and Travel	0.00	1,210.50	-1,210.50	--
7760 -- Utilities	0.00	2,912.16	-2,912.16	--
Services and Supplies	0.00	76,476.25	-76,476.25	--
Capital Assets	0.00	17,861.44	-17,861.44	--
8300 -- Equipment	0.00	17,861.44	-17,861.44	--
Capital Assets	0.00	17,861.44	-17,861.44	--
Expenditures	0.00	714,683.40	-714,683.40	--
Other Financing Sources & Uses	0.00	379,313.00	-379,313.00	--
Other Financing Uses	0.00	379,313.00	-379,313.00	--
7901 -- Oper Trf (Out)	0.00	379,313.00	-379,313.00	--
Other Financing Sources & Uses	0.00	-379,313.00	-379,313.00	--
Montecito Fire Protection Dist	0.00	-1,080,383.77	-1,080,383.77	--

Financial Status

As of: 7/31/2014 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	7/31/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	2,190.00	-2,190.00	--
Services and Supplies	0.00	2,190.00	-2,190.00	--
Other Charges				
7830 -- Interest Expense	0.00	45,313.00	-45,313.00	--
Other Charges	0.00	45,313.00	-45,313.00	--
Expenditures	0.00	47,503.00	-47,503.00	--
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	0.00	379,313.00	379,313.00	--
Other Financing Sources	0.00	379,313.00	379,313.00	--
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	0.00	331,995.71	-331,995.71	--
Other Financing Uses	0.00	331,995.71	-331,995.71	--
Other Financing Sources & Uses	0.00	47,317.29	47,317.29	--
Montecito Fire Pension Oblig	0.00	-185.71	-185.71	--

Financial Status

As of: 7/31/2014 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	7/31/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Other Financing Sources & Uses				
Other Financing Sources				
5919 -- Sale Capital Assets-Prsnl Prop	0.00	19,850.00	19,850.00	--
Other Financing Sources	0.00	19,850.00	19,850.00	--
Other Financing Sources & Uses	0.00	19,850.00	19,850.00	--
Montecito Fire Cap Outlay Res	0.00	19,850.00	19,850.00	--
Net Financial Impact	0.00	-1,060,719.48	-1,060,719.48	--

Revenue Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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 3040 -- Property Tax-Prior Secured				
AUT - PT02918	7/15/2014		Secured 1% Collections 6/21-6/30/2014 (3040)	28,488.83
AUT - PT02924	7/31/2014		13/14 Actual Teeter Secured Advance (3040)	95,787.73
AUT - PT02926	7/31/2014		Reverse Teeter Adv 13/14 Sec 1% @6/20/14(3040)	-124,188.60
AUT - PT02927	7/31/2014		Reverse Teeter Adv PY Escape due @6/20/14 (3040)	-190.16
			Total Property Tax-Prior Secured	-102.20
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT02922	7/15/2014		SUPPL CY 1% APPMT 6/14 (3054)	14,127.83
AUT - PT02923	7/15/2014		SUPPL PY 1% APPMT 6/14 (3054)	2,134.00
			Total Supplemental Pty Tax-Current	16,261.83
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT02928	7/31/2014		Reverse Teeter Adv 13/14 CY 1% Suppl@6/20/14(3056)	-3,480.09
AUT - PT02929	7/31/2014		Reverse Teeter Adv 13/14 PY 1% Suppl@6/20/14(3056)	-2,438.82
AUT - PT02935	7/31/2014		13/14 Actual Teeter Suppl Advance (3056)	3,338.71
			Total Supplemental Pty Tax-Prior	-2,580.20
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0060078	7/28/2014		Employee reimb: Belt buckle/patches	33.20
			Total Other Miscellaneous Revenue	33.20
			Total Montecito Fire Protection Dist	13,612.63

Revenue Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount
Line Item Account 5910 -- Oper Trf (In)-General Fund				
JE - 0104440	7/8/2014		Transfer funds per adopted budget FY 2014-15	377,313.00
JE - 0104913	7/16/2014		Transfer funds per adopted budget FY 2014-15	2,000.00
			Total Oper Trf (In)-General Fund	379,313.00
			Total Montecito Fire Pension Oblig	379,313.00

Revenue Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 5919 -- Sale Capital Assets-Prsnl Prop				
DJE - 0060077	7/28/2014		A. Gregson: Purchase of 2008 Chevy Tahoe (900)	19,850.00
			Total Sale Capital Assets-Prsnl Prop	19,850.00
			Total Montecito Fire Cap Outlay Res	19,850.00

Expenditure Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6100 -- Regular Salaries						
AUT - EACRvsl	7/1/2014		To accrue salaries & benefits at 6/30/14	-203,139.11		
CLM - 0292882	7/1/2014		Health Benefits, July	1,912.27	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0293049	7/1/2014		Employee paid insurance, June	1,501.22	244645	AFLAC
EFC - 0010616	7/1/2014		Montecito Fire PR Dir Dept 7/1/14	222,086.30	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0103506	7/1/2014		PR for MFD, OT adj. 7/1/14	-47,028.26		
CLM - 0294522	7/16/2014		Dues & insurance, 7/16/14	7,258.00	556913	Montecito Firemens Assoc
CLM - 0294526	7/16/2014		Employer & employee contributions, 7/16/14	18,724.00	356600	MASSMUTUAL
CLM - 0294677	7/16/2014		Survivor benefit & employee contribution, 7/16/14	12,436.08	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0010697	7/16/2014		Montecito Fire PR Dir Dept 7/16/14	250,782.43	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0104853	7/16/2014		PR for MFD, OT adj. 7/16/14	-27,532.68		
CLM - 0294705	7/17/2014		Health Benefits, August	1,912.27	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
				<u>238,912.52</u>	Total Regular Salaries	
Line Item Account 6300 -- Overtime						
AUT - EACRvsl	7/1/2014		To accrue overtime at 6/30/14	-53,610.30		
JE - 0103506	7/1/2014		PR for MFD, OT adj. 7/1/14	47,028.26		
JE - 0104853	7/16/2014		PR for MFD, OT adj. 7/16/14	27,532.68		
				<u>20,950.64</u>	Total Overtime	
Line Item Account 6400 -- Retirement Contribution						
CLM - 0294677	7/16/2014		Retirement contributions, 7/16/14	75,462.46	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
				<u>75,462.46</u>	Total Retirement Contribution	
Line Item Account 6550 -- FICA/Medicare						
EFC - 0010697	7/16/2014		Montecito Fire PR Dir Dept 7/16/14	3,727.41	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
				<u>3,727.41</u>	Total FICA/Medicare	

Expenditure Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0292882	7/1/2014		Health Benefits, July	85,255.54	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0293071	7/1/2014		Dental insurance, July	12,735.57	711633	DELTA DENTAL
CLM - 0293073	7/1/2014		Life Insurance, July	649.68	007069	LINCOLN NATIONAL LIFE INS
MIC - 0056106	7/1/2014		Vision insurance - active, July	1,468.80	855111	Vision Service Plan-CA
MIC - 0056106	7/1/2014		Vision insurance - retirees, July	1,175.04	855111	Vision Service Plan-CA
CLM - 0294705	7/17/2014		Health Benefits, August	85,264.27	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0294768	7/17/2014		Life Insurance, August	665.04	007069	LINCOLN NATIONAL LIFE INS
				187,213.94		
				Total Health Insurance Contrib		
Line Item Account 6900 -- Workers Compensation						
CLM - 0296060	7/28/2014		Worker's comp insurance, July	59,065.17	051689	STATE COMPENSATION INSURANCE FUND
CLM - 0296073	7/28/2014		Deposit premium increase for FY 14-15	3,258.00	051689	STATE COMPENSATION INSURANCE FUND
CLM - 0296073	7/28/2014		Workers comp taxes for FY 14-15	31,755.57	051689	STATE COMPENSATION INSURANCE FUND
				94,078.74		
				Total Workers Compensation		
Line Item Account 7050 -- Communications						
CLM - 0293582	7/8/2014		E92 Sim card for MDC, June	37.99	009266	SPRINT
MIC - 0056189	7/8/2014		805-181-0808	43.91	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-565-3651	384.96	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-565-9618	52.64	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-969-0318	55.05	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-969-7762	693.30	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-RT0-0176	43.91	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-RT0-2320	43.91	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-RT5-5839	133.44	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-RT7-4343	43.91	308867	VERIZON CALIFORNIA

Expenditure Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0056189	7/8/2014		805-RT7-4365	43.91	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-RTO-6142	106.70	308867	VERIZON CALIFORNIA
MIC - 0056189	7/8/2014		805-UH0-4248	634.83	308867	VERIZON CALIFORNIA
CLM - 0294758	7/17/2014		Satellite phone charges, June	148.39	005120	SATCOM GLOBAL INC
CLM - 0294772	7/17/2014		CAD connectivity & Internet	2,669.59	776537	COX COMMUNICATIONS
CLM - 0294786	7/18/2014		Service call: Station 2 phone set-up	125.00	549223	Compuvision
CLM - 0296102	7/28/2014		Wireless service, July	797.71	297454	VERIZON WIRELESS
			Total Communications	6,059.15		
Line Item Account 7070 -- Household Expense						
CLM - 0293580	7/8/2014		Turnouts cleaned	119.85	789085	Suds-Duds Launderette
MIC - 0056205	7/8/2014		Shop towels, Sta. 1	304.08	285433	MISSION UNIFORM SERVICE INC
MIC - 0056205	7/8/2014		Shop towels, Sta. 2	135.61	285433	MISSION UNIFORM SERVICE INC
MIC - 0056494	7/17/2014		Bottled water, Sta. 1	138.45	032539	NESTLE PURE LIFE DIRECT
MIC - 0056494	7/17/2014		Bottled water, Sta. 2	48.61	032539	NESTLE PURE LIFE DIRECT
			Total Household Expense	746.60		
Line Item Account 7090 -- Insurance						
CLM - 0293074	7/1/2014		Business Insurance Coverage, FY 14-15	29,302.00	880416	FIRE AGENCIES INSURANCE RISK AUTHORITY
			Total Insurance	29,302.00		
Line Item Account 7120 -- Maintenance - Equipment						
AUT - EACRvsl	7/1/2014		E91 repairs, 6/24/14	-1,023.00	404574	INTERSTATE BILLING SERVICE INC
AUT - EACRvsl	7/1/2014		E93 repairs, 6/9/14	-3,006.00	404574	INTERSTATE BILLING SERVICE INC
AUT - EACRvsl	7/1/2014		Tri-Tech annual maint., 4/1-6/30/14	-6,176.00	004299	SB County Sheriff Dept
CLM - 0294797	7/1/2014		E93 repair - Power steering leak	3,006.30	404574	INTERSTATE BILLING SERVICE INC
CLM - 0294797	7/1/2014		E92 repair - Oil leak and broken crank case	1,023.09	404574	INTERSTATE BILLING SERVICE INC
CLM - 0294782	7/18/2014		Annual fire extinguishers testing	482.46	424150	JOY EQUIPMENT PROTECTION

Expenditure Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0294792	7/18/2014		Stock parts for SCBA	453.76	015519	Allstar Fire Equipment Inc
CLM - 0294805	7/18/2014		Install clock control on air compressor, Sta. 2	650.00	622628	Pauletto Electric
JE - 0104924	7/21/2014		Reclass Tri-Tech FY14 portion to accrued LI acct	6,176.00		
CLM - 0296104	7/28/2014		SBCA repair parts	668.83	015519	Allstar Fire Equipment Inc
			Total Maintenance - Equipment	2,255.44		
Line Item Account 7200 -- MTC-Struct/Impr & Grounds						
CLM - 0293576	7/8/2014		Landscape maintenance, June	500.00	639830	Peyton Scapes
			Total MTC-Struct/Impr & Grounds	500.00		
Line Item Account 7324 -- Audit and Accounting Fees						
JE - 0104917	7/18/2014		FIN quarterly billing Q1, FY 14-15	3,648.00		
			Total Audit and Accounting Fees	3,648.00		
Line Item Account 7430 -- Memberships						
CLM - 0293548	7/8/2014		FDAC: Montecito Fire, FY 14-15	440.00	596356	FDAC FIRE ASSOCIATIONS OF CALIF
CLM - 0293518	7/17/2014		MERRAG: Montecito Fire, FY 14-15	250.00	858305	MERRAG/ Montecito Emergency Response &
CLM - 0293535	7/17/2014		Fire Safe Council: Montecito Fire, FY 14-15	200.00	628863	SANTA BARBARA SOUTH COAST FIRE SAFE COUNCIL
CLM - 0296093	7/31/2014		American Payroll Association: A. Gil, FY 14-15	50.00	999999	Various
			Total Memberships	940.00		
Line Item Account 7450 -- Office Expense						
CLM - 0293592	7/8/2014		Office copier usage fee, May	344.22	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0293592	7/8/2014		Paper for map plotter	96.55	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0293592	7/8/2014		Office copier usage fee, June	258.21	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
			Total Office Expense	698.98		
Line Item Account 7460 -- Professional & Special Service						
AUT - EACRvsl	7/1/2014		Labor attorney fees, June	-788.00	476600	LIEBERT CASSIDY WHITMORE

Expenditure Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
AUT - EACRvsl	7/1/2014		Legal services, June	-1,593.00	645665	Price Postel & Parma
AUT - EACRvsl	7/1/2014		SOC Study, June	-9,000.00	026576	CITYGATE ASSOCIATES LLC
CLM - 0294783	7/1/2014		SOC Study, June	11,130.00	026576	CITYGATE ASSOCIATES LLC
CLM - 0294789	7/1/2014		Legal services, June	2,540.00	645665	Price Postel & Parma
CLM - 0293547	7/8/2014		Computer support, June	1,050.00	602719	INFORMA CORP
			Total Professional & Special Service	3,339.00		
Line Item Account 7510 -- Contractual Services						
CLM - 0293048	7/1/2014		Website hosting fee, 7/1-12/31/14	534.00	008973	AMERAVANT
CLM - 0293077	7/1/2014		Voice print maintenance thru 5/23/15	2,759.99	009325	CAPTURE TECHNOLOGIES
CLM - 0293522	7/8/2014		Fleet software maintenance: FY 14-15	654.00	001696	RON TURLEY ASSOCIATES INC
CLM - 0293524	7/8/2014		RAWS depot maintenance: FY 14-15	900.00	577942	DEPARTMENT OF THE INTERIOR/BLM
JE - 0104467	7/8/2014		Tri-Tech CAD maintenance: 4/1/14-3/31/15	24,705.78		
JE - 0104924	7/21/2014		Reclass Tri-Tech FY14 portion to accrued LI acct	-6,176.00		
			Total Contractual Services	23,377.77		
Line Item Account 7530 -- Publications & Legal Notices						
CLM - 0294775	7/18/2014		Public notice: Budget FY 14-15	54.60	010099	SANTA BARBARA NEWS PRESS
			Total Publications & Legal Notices	54.60		
Line Item Account 7580 -- Rents/Leases-Structure						
CLM - 0293474	7/8/2014		Gibraltar space rental qtrly, July-Sept.	825.00	155004	Community Radio Inc
			Total Rents/Leases-Structure	825.00		
Line Item Account 7650 -- Special Departmental Expense						
CLM - 0293556	7/8/2014		Pre-employment LiveScan screening	32.00	130890	Department of Justice Accounting Services
CLM - 0294806	7/18/2014		Retirement wallet: S. Pfister	89.05	262802	ENTENMANN ROVIN CO
			Total Special Departmental Expense	121.05		
Line Item Account 7671 -- Special Projects						
CLM - 0296080	7/28/2014		Public Education supplies: Kids Tattoos	450.00	020833	CREATIVE PRODUCT SOURCE INC

Last Updated: 8/7/2014 3:46 AM

County of Santa Barbara, FIN

Expenditure Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
AUT - SUTAXJE	7/31/2014		SUTAX JE - July 2014	36.00		
Total Special Projects				486.00		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
JE - 0105338	7/1/2014		To reverse A/R accrual for MWD outstanding invoice	3,451.81		
DJE - 0060078	7/28/2014		MWD reimb: Record receipt of FY14 A/R (JE 0103861)	-3,451.81		
Total Gasoline-Oil-Fuel				0.00		
Line Item Account 7732 -- Training and Travel						
CLM - 0293538	7/8/2014		EMT Instruction: Module II	864.00	009668	Janice M Thielmann
CLM - 0294769	7/17/2014		Blue Card Command: Elliott	346.50	051588	ACROSS THE STREET PRODUCTIONS
Total Training and Travel				1,210.50		
Line Item Account 7760 -- Utilities						
CLM - 0294767	7/17/2014		Electricity service, Sta. 1 & 2	2,426.00	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0056488	7/17/2014		Water service, Sta. 1	219.09	556712	MONTECITO WATER DISTRICT
MIC - 0056488	7/17/2014		Water service, Sta. 2	146.64	556712	MONTECITO WATER DISTRICT
MIC - 0056490	7/17/2014		Gas service, Sta. 1 - 07/08/14	55.28	767800	THE GAS COMPANY
MIC - 0056490	7/17/2014		Gas service, Sta. 2 - 07/08/14	65.15	767800	THE GAS COMPANY
Total Utilities				2,912.16		
Line Item Account 7901 -- Oper Trf (Out)						
JE - 0104440	7/8/2014		Transfer funds per adopted budget FY 2014-15	377,313.00		
JE - 0104913	7/16/2014		Transfer funds per adopted budget FY 2014-15	2,000.00		
Total Oper Trf (Out)				379,313.00		
Line Item Account 8300 -- Equipment						
CLM - 0293578	7/8/2014		Dispatch UPS	17,861.44	056392	NATIONWIDE POWER SOLUTIONS INC
Total Equipment				17,861.44		
Total Montecito Fire Protection Dist				1,093,996.40		

Expenditure Transactions

From 7/1/2014 to 7/31/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7460 -- Professional & Special Service						
CLM - 0294754	7/18/2014		Administration fees, 6/1/14-5/31/15	2,190.00	578942	UNION BANK
			Total Professional & Special Service	2,190.00		
Line Item Account 7830 -- Interest Expense						
CLM - 0293506	7/9/2014		Debt service interest expense	45,313.00	578942	UNION BANK
			Total Interest Expense	45,313.00		
Line Item Account 7910 -- Long Term Debt Princ Repayment						
CLM - 0293506	7/9/2014		Principal payment less credit	331,995.71	578942	UNION BANK
			Total Long Term Debt Princ Repayment	331,995.71		
			Total Montecito Fire Pension Oblig	379,498.71		

Financial Trend

As of: 7/31/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2012 Year-To-Date Actual	7/31/2013 Year-To-Date Actual	7/31/2014 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	0.00	0.00	0.00
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3020 -- Property Tax-Current Unsecd	0.00	0.00	0.00
3040 -- Property Tax-Prior Secured	0.00	0.00	-102.20
3054 -- Supplemental Pty Tax-Current	0.00	0.00	16,261.83
3056 -- Supplemental Pty Tax-Prior	0.00	17,409.77	-2,580.20
Taxes	0.00	17,409.77	13,579.43
Use of Money and Property			
3380 -- Interest Income	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	0.00	0.00	0.00
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
Intergovernmental Revenue-State	0.00	0.00	0.00
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	0.00	0.00
Intergovernmental Revenue-Federal	0.00	0.00	0.00
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	0.00	23,321.50	33.20
Miscellaneous Revenue	0.00	23,321.50	33.20
Revenues	0.00	40,731.27	13,612.63

Financial Trend

As of: 7/31/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2012 Year-To-Date Actual	7/31/2013 Year-To-Date Actual	7/31/2014 Year-To-Date Actual
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	246,680.36	230,565.83	238,912.52
6300 -- Overtime	26,716.97	20,700.16	20,950.64
6400 -- Retirement Contribution	79,604.42	71,444.03	75,462.46
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	3,552.26	3,831.48	3,727.41
6600 -- Health Insurance Contrib	190,666.43	188,710.44	187,213.94
6700 -- Unemployment Ins Contribution	0.00	0.00	0.00
6900 -- Workers Compensation	72,608.62	89,700.39	94,078.74
Salaries and Employee Benefits	619,829.06	604,952.33	620,345.71
Services and Supplies			
7030 -- Clothing and Personal	0.00	151.53	0.00
7050 -- Communications	7,030.29	6,272.30	6,059.15
7060 -- Food	0.00	80.10	0.00
7070 -- Household Expense	1,066.62	864.71	746.60
7090 -- Insurance	29,628.73	29,867.10	29,302.00
7120 -- Maintenance - Equipment	628.84	-4,986.11	2,255.44
7200 -- MTC-Struct/Impr & Grounds	646.67	603.00	500.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	3,648.00
7400 -- Medical, Dental and Lab	103.88	0.00	0.00
7430 -- Memberships	940.00	640.00	940.00
7440 -- Miscellaneous Expense	5,350.00	0.00	0.00
7450 -- Office Expense	1,937.62	374.81	698.98
7460 -- Professional & Special Service	12,829.00	3,725.50	3,339.00
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00

Financial Trend

As of: 7/31/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2012 Year-To-Date Actual	7/31/2013 Year-To-Date Actual	7/31/2014 Year-To-Date Actual
7507 -- ADP Payroll Fees	419.12	434.02	0.00
7510 -- Contractual Services	0.00	0.00	23,377.77
7530 -- Publications & Legal Notices	85.28	0.00	54.60
7580 -- Rents/Leases-Structure	0.00	375.00	825.00
7630 -- Small Tools & Instruments	4,035.89	0.00	0.00
7650 -- Special Departmental Expense	1,646.11	8,011.46	121.05
7653 -- Training Fees & Supplies	311.72	0.00	0.00
7671 -- Special Projects	0.00	0.00	486.00
7730 -- Transportation and Travel	844.53	-541.70	0.00
7731 -- Gasoline-Oil-Fuel	1,309.70	2,723.88	0.00
7732 -- Training and Travel	85.15	0.00	1,210.50
7760 -- Utilities	2,931.64	3,447.83	2,912.16
Services and Supplies	71,830.79	52,043.43	76,476.25
Capital Assets			
8300 -- Equipment	-12,321.00	-470.00	17,861.44
Capital Assets	-12,321.00	-470.00	17,861.44
Expenditures	679,338.85	656,525.76	714,683.40
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	352,590.00	364,525.70	379,313.00
Other Financing Uses	352,590.00	364,525.70	379,313.00
Other Financing Sources & Uses	-352,590.00	-364,525.70	-379,313.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00

Financial Trend

As of: 7/31/2014
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	7/31/2012 Year-To-Date Actual	7/31/2013 Year-To-Date Actual	7/31/2014 Year-To-Date Actual
Decrease to Restricted	0.00	0.00	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	11,932.00	0.00	0.00
Increase to Nonspendables	11,932.00	0.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	-11,932.00	0.00	0.00
Montecito Fire Protection Dist	-1,043,860.85	-980,320.19	-1,080,383.77
Net Financial Impact	-1,043,860.85	-980,320.19	-1,080,383.77

**MONTECITO FIRE PROTECTION DISTRICT
CASH IN TREASURY - ALL FUNDS
July 31, 2014**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	Fund 3654 Mello-Roos	All Funds
Cash Balance at 7/1/14	3,563,628.05	347.22	2,070,998.04	7,858,749.96	9,519.66	13,503,242.93
Income:						
Tax Revenue	13,579.43	-	-	-	-	13,579.43
Interest	7,743.87	0.36	1,981.27	5,688.06	9.88	15,423.44
Other:						
Sale of excess property - Vehicle	-	-	19,850.00	-	-	19,850.00
Belt buck/patches purchase	33.20	-	-	-	-	33.20
	<u>21,356.50</u>	<u>0.36</u>	<u>21,831.27</u>	<u>5,688.06</u>	<u>9.88</u>	<u>48,886.07</u>
Expenses:						
Claims Processed	(211,503.65)	(379,498.71)	-	-	-	(591,002.36)
Payroll	(837,914.83)	-	-	-	-	(837,914.83)
Other:						
Reimbursed expenses*	3,451.81	-	-	-	-	3,451.81
Transfer funds per FY13-14 budget	(379,313.00)	379,313.00	-	-	-	-
	<u>(1,425,279.67)</u>	<u>(185.71)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,425,465.38)</u>
Cash Balance at 7/31/14	<u>2,159,704.88</u>	<u>161.87</u>	<u>2,092,829.31</u>	<u>7,864,438.02</u>	<u>9,529.54</u>	<u>12,126,663.62</u>

* Summary of reimbursed expenses: Montecito Water District - Reimbursement for diesel fuel usage from January to June 2014, \$3,451.81

**MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
June 2014**

Payee	Description	Amount
Fund 3650 - General		
Across The Street Productions	Blue Card Command: Elliott	346.50
Aflac	Employee paid insurance, June	1,501.22
Allstar Fire Equipment Inc	SCBA parts	1,122.59
Ameravant	Website hosting fee, 7/1-12/31/14	534.00
American Payroll Association	Membership: A. Gil	50.00
Capture Technologies	Voice print annual maintenance	2,759.99
Citygate Associates LLC	SOC Study (Project to date - \$48,790)	11,130.00
Community Radio Inc	Gibraltar space quarterly rental	825.00
Compuvision	Station 2 phone set-up	125.00
Cox Communications	CAD connectivity & Internet	2,669.59
Creative Product Source Inc	Public Education supplies: Kids Tattoos	450.00
Department of Justice	Pre-employment LiveScan screening	32.00
Department of the Interior/BLM	RAWS annual depot maintenance	900.00
Entenmann Rovin Co	Retirement wallet	89.05
FDAC Fire Associations of CA	Membership: Montecito Fire	440.00
Fire Agencies Insurance Risk Auth.	Business Insurance Coverage	29,302.00
Informa Corp	Computer support	1,050.00
Interstate Billing Service Inc	E92 repair - Oil leak and broken crank case	1,023.09
Interstate Billing Service Inc	E93 repair - Power steering leak	3,006.30
Janice M Thielmann	EMT Instruction: Module II	864.00
Joy Equipment Protection	Annual fire extinguishers testing	482.46
MERRAG	Membership: Montecito Fire	250.00
Mission Uniform Service Inc	Shop towels	439.69
Montecito Water District	Water service	365.73
Nationwide Power Solutions Inc	Dispatch UPS	17,861.44
Nestle Pure Life Direct	Bottled water, Sta. 2	187.06
Pauletto Electric	Install clock control on air compressor, Sta. 2	650.00
Peyton Scapes	Landscape maintenance	500.00
Price Postel & Parma	Legal services	2,540.00
Ron Turley Associates Inc	Fleet software annual maintenance	654.00
Santa Barbara News Press	Public notice: Preliminary Budget	54.60
SB South Coast Fire Safe Council	Membership: Montecito Fire	200.00
Satcom Global Inc	Satellite phone charges	148.39
SB County Auditor-Controller	Additional user tax	36.00
SB County Auditor-Controller	FIN quarterly billing	3,648.00
SB County Sheriff Department	Tri-Tech CAD maintenance	24,705.78
Southern California Edison	Electricity service	2,426.00
Sprint	E92 Sim card for MDC	37.99
State Compensation Insurance Fund	Deposit premium increase for FY 14-15	3,258.00
State Compensation Insurance Fund	Workers comp taxes for FY 14-15	31,755.57
State Compensation Insurance Fund	Worker's comp insurance, July	59,065.17
Streamline Office Solutions	Paper for map plotter	96.55
Streamline Office Solutions	Office copier usage fee, 2 months	602.43
Suds-Duds Launderette	Turnouts cleaned	119.85
The Gas Company	Gas service	120.43

Payee	Description	Amount
Verizon California	Telephone service	2,280.47
Verizon Wireless	Wireless service	<u>797.71</u>
	Fund 3650 Total	<u><u>211,503.65</u></u>

Fund 3651 - Pension Obligation

Union Bank	Debt service interest expense, July 15	45,313.00
Union Bank	Principal payment less credit, July 15	331,995.71
Union Bank	Administration fees, 6/1/14-5/31/15	<u>2,190.00</u>
	Fund 3651 Total	<u><u>379,498.71</u></u>

**MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
July 2014**

Regular Salaries	\$	500,413.54
Directors Fees		320.00
Auxiliary		799.00
FLSA Safety		6,263.70
FLSA Dispatch		3,513.35
Regular Overtime		39,389.05
Chief Officers - Extra Duty		18,840.00
Dispatch Cadre Earnings		2,381.04
Mass Mutual 457 Contribution		<u>8,400.00</u>
Gross Wages	\$	580,319.68
District Contributions to Insurance		101,945.65
District Contributions to Medicare/FICA		7,636.88
District Contributions to SUI		27.98
CalPERS Employee Contribution, District paid		48,246.37
CalPERS Employer Contribution, Employee paid		(23,968.17)
CalPERS, District Contribution		125,207.66
Due to AFLAC		<u>(1,501.22)</u>
Total Benefits		<u>257,595.15</u>
Grand Total	\$	<u>837,914.83</u>

**MONTECITO FIRE PROTECTION DISTRICT
FIRE ASSIGNMENTS - BILLING
FY 2013-2014**

Fire Name, #	Invoice #	Period Covered	Date Billed/ Inv. Received	Agency	Total Due	Date Rec'd	Amt. Rec'd.
West Fork Complex, CO-SJF-0285	2013-04	07/02-07/11/13	08/07/13	USFS	\$ 18,460.49	11/14/13	\$ 18,460.49
Chariot Fire, CA-MVU-014084		07/08-07/11/13	09/03/13	Cal-EMA	29,226.50	12/04/13	29,226.50
Falls Fire, CA-CNF-002512		08/06-08/08/13	09/09/13	Cal-EMA	23,401.17	12/03/13	23,401.17
Silver Fire, CA-RRU-079781		08/08-08/10/13	09/03/13	Cal-EMA	29,398.41	12/04/13	29,398.41
American Fire, CA-TNF-1562	2013-06	08/12-08/19/13	09/12/13	USFS	12,499.70	05/09/14	12,499.70
American Fire, CA-TNF-1562		08/15-08/18/13	03/10/14	Cal-EMA	7,935.70	05/30/14	7,935.70
Shirley Fire, CA-SQF-3228		08/19-08/20/13	10/03/13	Cal-EMA	14,621.25	12/06/13	14,621.25
Shirley Complex, CA-SQF-3229		08/20-08/23/13	09/09/13	Cal-EMA	35,955.95	12/09/13	35,955.95
Hough Complex, CA-PNF-1324	2013-07	08/19-08/28/13	10/03/13	USFS	37,607.18	04/16/14	37,607.18
Rim Fire, CA-STF-2857		08/23-09/03/13	10/28/13	Cal-EMA	156,698.60	01/07/14	156,698.60
Pfeiffer Fire, CA-LPF-3810	2013-08	12/16-12/22/13	01/28/13	USFS	23,511.23	04/10/14	23,511.23
Miguelito Fire, CA-SBC-005573 (Estimate)		05/13-05/16/14		Cal-EMA	26,883.39		
Coco's Fire, CA-MVU-010212		05/14-05/19/14	07/18/14	Cal-EMA	86,886.41		
					\$ 503,085.98		\$ 389,316.18

PRICE, POSTEL & PARMA LLP

**COUNSELLORS AT LAW
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TAX ID # 95-1782877

MONTECITO FIRE PROTECTION DISTRICT
595 SAN YSIDRO ROAD
SANTA BARBARA, CA 93108

July 8, 2014
File #: 12611
Invoice #: 116514
Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: GENERAL MATTERS Our File Number: 12611-00000	563.50
RE: ELECTION OF DIR/STMNT OF FACTS Our File Number: 12611-00006	472.00
RE: ORDINANCES Our File Number: 12611-00022	206.50
RE: BOARD MTGS Our File Number: 12611-00061	1,298.00
Current Total Charges	2,540.00

* * * * *

SUMMARY OF CURRENT CHARGES

Current Fees	2,540.00	
Total Current Fees & Costs	<u>2,540.00</u>	
Total Current Due		\$2,540.00

SUMMARY OF PAST DUE BALANCES

Total Past Due		\$0.00
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Agenda

Item #3



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee

Prepared by: Araceli Gil, District Accountant

Date: August 12, 2014

Topic: Final Budget Draft for Fiscal Year 2014-15

Summary

The following report will review changes made to the draft of the Final Budget in comparison to the Board-approved Preliminary Budget for the current fiscal year. After receiving an estimated assessed value percentage increase in property tax revenue of 4.41% from the SB County-Auditor Controller's office for fiscal year 2014-15, the preliminary budget was updated to consider the increase in revenue and allocation of that income to various expenditure accounts.

Background

In the Preliminary Budget for FY 2014-15, which was approved at the June 23, 2014 Board meeting, the District assumed a conservative 0% growth from last fiscal year's assessed property tax value. As a result of the budget modifications, the Finance Committee and Board of Directors will review the final budget in August, prior to final approval at the September 22, 2014 Board meeting.

Discussion

Revenue (Budget Pg. 1)

Estimated revenue is predicted to be over \$1.5 million higher than accounted for in the Preliminary Budget. There are two major areas that contribute to the increase:

1. The 4.41% change in property tax revenue (\$700,000)
2. Funds transferred to the General Fund from the Land & Building Fund (3653) for an additional OPEB contribution (\$800,000).

Expenditures – Salaries & Employee Benefits (Budget Pg. 2)

6100 Salaries – The increase in budgeted funds allows for anticipated changes resulting from upcoming promotions and retirements.

6475 Retiree Medical OPEB – As recommended by Capitol PFG, the additional \$800,000 is a scheduled contribution to prefund the District’s OPEB trust fund with PARS (Public Agency Retirement Services).

6600 Insurance Contributions – Actual insurance rates have become available for health, dental and vision insurance companies, which are lower than the anticipated percentage increase used in the Preliminary Budget.

6900 Worker’s Compensation Insurance – The District reduced its Worker’s Compensation Experience Modification Factor (“ExMod) by almost 30%, which is a factor believed to have a direct influence on premium rate. Regardless of the ExMod decrease acknowledged by State Fund, the renewal premium for FY 2014-15 was \$33,000 more than the estimated premium used in the Preliminary Budget. State Fund has been asked to review the policy in conjunction with the District’s claims over the last few years in an effort to reduce the premium in future years.

Expenditures – Services & Supplies (Starting on Budget Pg. 2)

7120 Maintenance Equipment – In past years, this account line item has been used to account for all maintenance, excluding building and grounds maintenance, which is accounted for in 7200 Structure and Grounds Maintenance. Moving forward, this account line item will continue to capture maintenance for all tools, instruments, and other operating supplies, excluding all vehicle/fleet maintenance that will be expensed to 7363 Equipment Maintenance (Vehicles).

7363 Equipment Maintenance (Vehicles) – The new line item will account for all parts and repairs for the District’s vehicle/apparatus fleet. Funding for 7653 was reclassified from 7120.

7460 Professional and Specialized Services (Budget Pg. 3) – This account line item captures all professional services used on a monthly or annual basis; legal, IT, medical exams, mapping, communications consulting, and special studies (i.e. Standards of Cover and Financial Analysis).

7510 Contractual Services – The new line item will account for all annual maintenance/user agreements the District has established as part of its operations. Examples of items included are: annual fees established by the County Sheriff’s office for Computer Aided Dispatch (CAD) services, various software annual fees, website hosting fees, and Firehouse software maintenance. Funding for 7510 was reclassified primarily from 7120 and 7450 Office Expense.

7650 District Special Expense – This line item is used to account for planned occurrences/events for the fiscal year budget in discussion. The majority of the \$56,000 account increase is allocated to a proposed plan to increase the number of HEARO alert radios located within District boundaries.

8300 Capital Assets – This line item is used to account for fixed assets over \$5,000, which are recorded and depreciated over an estimate useful life. Identified needs for this fiscal year include the purchase of a back-up power system for Dispatch equipment and a new IT infrastructure.

Conclusion

After estimating all expected revenue and going through a staff-wide budget expenditures request process, I believe that this draft of the Final Budget can meet the operational needs of the District for the fiscal year 2014-15.

If the budget is approved as drafted on August 12, 2014, an anticipated Net Financial Impact will result in a \$100,000 increase to the fund balance, with the intention of using the funds to establish a formalized reserve policy.

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2014-15
AUGUST 18, 2014**

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Final Budget FY 2014-15	Prelim. Budget FY 2014-15	Increase/ (Decrease)
REVENUES				
Taxes				
3010	Property Tax - Secured (4.41% Incr.)	13,782,468	13,133,310	649,158
3011	Property Tax - Unitary	107,223	96,768	10,455
3020	Property Tax - Unsecured	582,421	602,642	(20,221)
3040	Property Tax - Prior Secured	(60,614)	-	(60,614)
3050	Property Tax - Prior Unsecured	7,918	-	7,918
3054	Supplemental Property Tax	219,299	119,717	99,582
3056	Supplemental Property Tax - Prior	14,809	-	14,809
	Total Taxes Revenue	14,653,524	13,952,436	701,088
Use of Money and Property				
3380	Interest Income	17,659	10,000	7,659
3409	Rental Property Income	50,961	48,864	2,097
	Total Use of Money and Property	68,620	58,864	9,756
Intergovernmental Revenue - State				
4220	Homeowners Property Tax Relief	86,330	85,087	1,243
	Total Intergovernmental Revenue - State	86,330	85,087	1,243
Charges for Services				
5105	Reimb for District Services	180,140	177,920	2,220
	AMR First Response Payment	94,400	-	-
	CSFD Dispatch Services	85,740	84,808	-
	Total Charges for Services	180,140	177,920	2,220
Miscellaneous Revenue				
5909	Other Miscellaneous Revenue	4,825	4,225	600
	Westmont Payment	4,225	-	-
	Other	600	-	-
	Total Miscellaneous Revenue	4,825	4,225	600
Financing Sources				
5910	Operating Trf (In) Fund 3653	800,000	-	800,000
	Total Financing Sources	800,000	-	800,000
	ESTIMATED GENERAL FUND REVENUES	15,793,439	14,278,532	1,514,907

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2014-15
AUGUST 18, 2014**

FUND 3650 - GENERAL FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2014-15</u>	<u>Prelim. Budget FY 2014-15</u>	<u>Increase/ (Decrease)</u>
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	6,623,640	6,526,686	96,953
	Salaries	6,528,890	6,431,936	
	Uniform Allowance	45,500	45,500	
	Auxiliary	20,000	20,000	
	Directors fees	29,250	29,250	
6300	Overtime	850,000	850,000	-
6400	Retirement Contributions	1,885,332	1,888,792	(3,461)
6475	Retiree Medical OPEB	1,610,136	810,136	800,000
6550	FICA/Medicare	99,663	98,258	1,404
6600	Insurance Contributions	1,261,838	1,312,367	(50,529)
	Health Insurance	1,060,309	1,097,537	
	Dental Insurance	158,648	173,035	
	Vision Insurance	32,448	32,361	
	Life Insurance	7,972	7,972	
	Employee Assistance Program	1,462	1,462	
	Health Savings Account Administration	1,000	-	
6700	Unemployment Insurance	8,925	8,925	-
6900	Workers Compensation Insurance	683,796	650,648	33,147
	Total Salaries & Employee Benefits	13,023,329	12,145,813	877,516
Services & Supplies				
7030	Clothing and PPE	12,000	8,000	4,000
7050	Communications	96,300	79,820	16,480
	Operational	73,500		
	SB County IT Services	3,800		
	Communication Improvements	19,000		
7060	Food	2,500	2,500	-
7070	Household Expense	24,970	20,850	4,120
7090	Insurance: Liability/Auto/Prop.	29,302	31,000	(1,698)
7120	Maintenance - Equipment	25,000	100,250	(75,250)
7200	Structure and Grounds Maintenance	38,224	22,000	16,224
	Operational	21,500	16,500	
	Rental housing	10,500	5,500	
	Driveway repair	5,250	-	
	Wall tackboards (2)	595	-	
	Flooring for copy room area	379	-	
7205	Fire Defense Zone (Hazard Mitigation)	90,000	90,000	-
7322	Consulting and Management Fees	3,100	3,100	-
7324	Audit and Accounting Fees	22,685	24,000	(1,315)

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2014-15
AUGUST 18, 2014**

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Final Budget FY 2014-15	Prelim. Budget FY 2014-15	Increase/ (Decrease)
7348	Instruments & Equip. < \$5,000	39,665	-	39,665
	AM Radio Equipment	3,100		
	Command 13 Station Radio	4,570		
	Intersection detectors	14,000		
	Gibraltar UPS	1,995		
	Hose equipment and maintenance	10,000		
	Roll-off storage container	4,000		
	Technical rope rescue equipment	2,000		
7363	Equipment Maintenance (Vehicles)	50,000	-	50,000
7400	Medical & First Aid Supplies	18,136	13,850	4,286
	Operational	13,500	10,000	
	Lifepack maintenance service	3,000	3,850	
	AED for Patrol 91 (Type 6)	1,636	-	
7430	Memberships	2,750	2,500	250
7450	Office Expense	27,317	12,000	15,317
	Operational	16,000	12,000	
	Mapping software licenses (2)	5,000		
	Mapping computer station	1,470	-	
	Dispatch computer & monitor	1,627		
	Fire Prevention publications	1,000		
	Image Trend tablet keyboards (2)	970		
	Office desk refinishing	900	-	
	Document shredding service	350	-	
7460	Professional and Specialized Services	516,000	267,500	248,500
	Operational	350,000	212,500	
	Citygate SOC study	66,000	55,000	
	Helicopter pre-positioning plan	100,000		
7506	Administrative Tax Expense	165,000	165,000	-
7507	ADP Payroll Fees	7,500	7,500	-
7510	Contractual Services	41,400	-	41,400
7530	Publications & Legal Notices	2,000	2,000	-
7580	Rents & Leases - Structure	5,500	5,500	-
7630	Small Tools & Instruments	11,200	6,630	4,570
	Operational	4,600	3,630	
	Haz mat tools	3,000	3,000	
	Fitness equipment	1,350	-	
	Cell phone upgrades	1,000	-	
	Accessing vehicles equipment	650	-	
	Binocular sets (2)	600	-	

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2014-15
AUGUST 18, 2014**

FUND 3650 - GENERAL FUND					
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2014-15</u>	<u>Prelim. Budget FY 2014-15</u>		<u>Increase/ (Decrease)</u>
7650	District Special Expense	94,850	38,500		56,350
	Operational (permits, fees, other)	10,000	5,000		
	HEARO Radio program	40,000	-		
	Election expenses (Prop 4)	23,000	23,000		
	Election expenses (Directors)	6,000	-		
	LAFCO	12,350	10,500		
	Promotion exam supplies	3,500	-		
7671	Special Projects	9,400	7,500		1,900
	Public Education materials	5,400	4,000		
	Pre-hazard abatement brochure	4,000	3,500		
7730	Transportation & Travel	12,000	12,000		-
7731	Gasoline/Oil/Fuel	55,000	55,000		-
7732	Training	61,000	42,000		19,000
	Operational	50,000	40,000		
	Paramedic training	2,000	2,000		
	Blue Card Command annual fees	3,000			
	CA Conference of Arson Investigator:	3,000			
	Command Strategies instructor fee	3,000			
7760	Utilities	47,000	47,000		-
	Operational	42,000	42,000		-
	Rental housing utilities	5,000	5,000		-
	Total Services & Supplies	1,509,799	1,066,000		443,799
Capital Assets					
8300	Capital Assets	58,500	-		58,500
	Dispatch UPS	21,800	-		-
	IT Servers and Infrastructure	36,700	-		-
	Total Capital Assets	58,500	-		58,500
OTHER FINANCING USES					
7901	Transfer To Pension Obligation Fund (3651)	769,123	769,313		(190)
7901	Transfer To Capital Outlay Fund (3652)	332,406	297,406		35,000
	Other Financing Uses	1,101,529	1,066,719		34,810
	TOTAL EXPENDITURES & TRANSFERS	15,693,157	14,278,532		1,414,625
	Net Financial Impact	100,282	-		
Fund 3650 Equity					
	Beginning Fund Balance at 7/1/2014	3,813,353	7/1/2013	3,381,909	
	Net Financial Impact	100,282		-	
	Projected Ending Fund Balance at 6/30/2015	3,913,635	6/30/2014	3,381,909	

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2014-15
AUGUST 18, 2014**

FUND 3651 - PENSION OBLIGATION FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2014-15</u>	<u>Final Budget FY 2013-14</u>	<u>Increase/ (Decrease)</u>
REVENUES				
Financing Sources				
5910	Operating Trf (In) General Fund	769,123	769,313	(190)
	ESTIMATED FUND REVENUES	769,123	769,313	(190)
EXPENDITURES				
7460	Administration Fee	2,190	2,190	-
7830	Interest Expenses	83,123	83,123	-
	Total Expenditures	85,313	85,313	-
OTHER FINANCING USES				
7910	Long Term Debt Principal Repayment	684,000	684,000	-
	Other Financing Uses	684,000	684,000	-
	TOTAL EXPENDITURES & TRANSFERS	769,313	769,313	-
	Net Financial Impact	(190)	-	
Fund 3651 Equity				
	Est. Beginning Fund Balance at 7/1/2014	332	332	
	Net Financial Impact	(190)	-	
	Projected Ending Fund Balance at 6/30/2015	142	332	

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2014-15
AUGUST 18, 2014**

FUND 3652 - CAPITAL OUTLAY FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Prelim. Budget FY 2014-15</u>	<u>Final Budget FY 2013-14</u>	<u>Increase/ (Decrease)</u>
REVENUES				
Financing Sources				
5910	Operating Trf (In) General Fund	332,406	297,406	35,000
	Total Financing Sources	332,406	297,406	35,000
Other Financing Sources				
5909	Sale of Capital Assets - Chevy Tahoe	19,850	-	19,850
5909	Sale of Capital Assets - Squad 91	38,000	-	38,000
5909	Sale of Capital Assets - Medic 91 Ambulance	10,000	-	10,000
	Total Other Financing Sources	67,850	-	67,850
	ESTIMATED FUND REVENUES	400,256	297,406	102,850
EXPENDITURES				
Capital Assets				
8300	Vehicle (Ambulance)	63,000	-	-
8300	Vehicle (Division Chief)	54,200	54,200	-
	TOTAL EXPENDITURES	117,200	54,200	63,000
	Net Financial Impact	283,056	243,206	
Fund 3652 Equity				
	Est. Beginning Fund Balance at 7/1/2014	2,051,399	2,051,399	
	Net Financial Impact	283,056	243,206	
	Projected Ending Fund Balance at 6/30/2015	2,334,455	2,294,605	

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2014-15
AUGUST 18, 2014**

FUND 3653 - LAND AND BUILDING FUND				
Account	Line Item Description	Prelim. Budget FY 2014-15	Final Budget FY 2013-14	Increase/ (Decrease)
REVENUES				
Financing Sources				
5910	Operating Trf (In) General Fund	-	-	-
	ESTIMATED FUND REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Capital Assets				
8100	Land	100,000	100,000	-
8700	Construction in Progress	-	-	-
	Total Capital Assets	<u>100,000</u>	<u>100,000</u>	<u>-</u>
OTHER FINANCING USES				
	Transfer To General Fund (Fund 3650)	800,000	-	
	Total Financing Uses	<u>800,000</u>	<u>-</u>	
	TOTAL EXPENDITURES & TRANSFERS	<u>900,000</u>		
	Net Financial Impact	<u>(900,000)</u>	<u>(100,000)</u>	
Fund 3653 Equity				
	Est. Beginning Fund Balance at 7/1/2014	7,812,910	7,812,910	
	Net Financial Impact	<u>(900,000)</u>	<u>(100,000)</u>	
	Projected Ending Fund Balance at 6/30/2015	6,912,910	7,712,910	

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2014-15
AUGUST 18, 2014**

FUND 3654 - UHR MELLO-ROOS FUND				
Account	Line Item Description	Prelim. Budget FY 2014-15	Final Budget FY 2013-14	Increase/ (Decrease)
REVENUES				
Financing Sources				
5910	Operating Trf (In) General Fund	-	-	-
	ESTIMATED FUND REVENUES	-	-	-
EXPENDITURES				
7460	Professional and Specialized Services	9,000	9,000	-
	TOTAL EXPENDITURES	9,000	9,000	-
	Net Financial Impact	(9,000)	(9,000)	
Fund 3654 Equity				
	Est. Beginning Fund Balance at 7/1/2014	9,000	9,000	
	Net Financial Impact	(9,000)	(9,000)	
	Projected Ending Fund Balance at 6/30/2015	-	-	

Agenda

Item #4

MONTECITO FIRE PROTECTION DISTRICT
PARS GASB 45 Program

Monthly Account Report for the Period
6/1/2014 to 6/30/2014

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

Account Summary

Source	Beginning Balance as of 6/1/2014	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2014
Employer Contribution	\$2,995,824.91	\$1,175,856.00	\$47,412.93	\$2,037.48	\$0.00	\$0.00	\$4,217,056.36
Totals	\$2,995,824.91	\$1,175,856.00	\$47,412.93	\$2,037.48	\$0.00	\$0.00	\$4,217,056.36

Investment Selection
Balanced HighMark PLUS

Investment Objective

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.

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Inception Date
			3-Years	5-Years	10-Years	
1.48%	2.84%	13.48%	8.26%	N/A	N/A	1/19/2010

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.

Inception Date: Plans inception date



MONTECITO FIRE PROTECTION DISTRICT
PARS GASB 45 Program

Annual Account Report for the Period
7/1/2013 to 6/30/2014

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

Account Summary

Source	Beginning Balance as of 7/1/2013	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2014
Employer Contribution	\$2,690,911.86	\$1,175,856.00	\$365,295.09	\$15,006.59	\$0.00	\$0.00	\$4,217,056.36
Totals	\$2,690,911.86	\$1,175,856.00	\$365,295.09	\$15,006.59	\$0.00	\$0.00	\$4,217,056.36

Investment Selection

Balanced HighMark PLUS

Investment Objective

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.

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Inception Date
			3-Years	5-Years	10-Years	
1.48%	2.84%	13.48%	8.26%	N/A	N/A	1/19/2010

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.

Inception Date: Plans inception date



Vision. Discipline. Results.SM

PARS Diversified Portfolios - Balanced

As of June 30, 2014

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

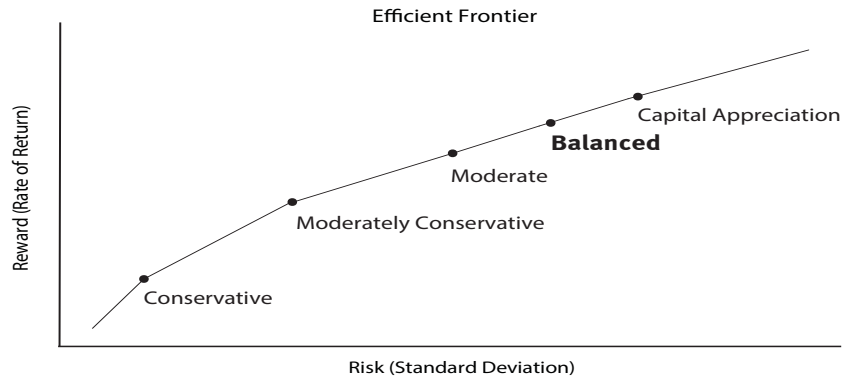
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation 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%	60%
Fixed Income	30-50%	35%	38%
Cash	0-20%	5%	2%

ANNUALIZED TOTAL RETURNS (Gross of Investment Management Fees)

• HighMark Plus (Active)		• Index Plus (Passive)	
Current Quarter*	2.87%	Current Quarter*	3.29%
Blended Benchmark* ¹	3.47%	Blended Benchmark* ¹	3.47%
Year To Date*	4.16%	Year To Date*	4.84%
Blended Benchmark*	5.25%	Blended Benchmark*	5.25%
1 Year	14.86%	1 Year	14.86%
Blended Benchmark	15.29%	Blended Benchmark	15.29%
3 Year	9.47%	3 Year	9.66%
Blended Benchmark	10.42%	Blended Benchmark	10.42%
5 Year	12.31%	5 Year	12.24%
Blended Benchmark	12.43%	Blended Benchmark	12.43%
Inception To Date (93-Mos.)	5.63%	Inception To Date (81-Mos.)	4.91%
Blended Benchmark	6.18%	Blended Benchmark	5.39%

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

ANNUAL RETURNS

• HighMark Plus (Active)		• Index Plus (Passive)	
2008	-25.72%	2008	-23.22%
2009	21.36%	2009	17.62%
2010	14.11%	2010	12.76%
2011	-0.46%	2011	1.60%
2012	13.25%	2012	11.93%
2013	16.61%	2013	15.63%

PORTFOLIO FACTS

• HighMark Plus (Active)		• Index Plus (Passive)	
Inception Date	10/2006	Inception Date	10/2007
No. of Funds Held in Portfolio	19	No. of Funds Held in Portfolio	13

A newly funded account enters a composite after three full months of management and is removed from a composite at the end of the last full month that the account is consistent with the criteria of the composite. Terminated accounts are included in the historical results of a composite through the last full month prior to closing. Composites may include accounts invested in domestic (U.S.) or international (non-U.S.) individual securities, funds, or a combination thereof. Account exclusions based on equity security concentrations are applied quarterly. Employing a construction methodology different from the above could lead to different results.



Vision. Discipline. Results.SM

ABOUT THE ADVISER

HighMark Capital Management, Inc. has over 90 years (including predecessor organizations) of institutional money management experience with more than \$14.7 billion in assets under management. HighMark has a longterm 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

Christiane Boyd

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

Ryan Fox

Portfolio Manager
Investment Experience: since 2004
HighMark Tenure: since 2009
Education: BA, Boston College

Ahmed Khatib, CFA[®], CFP[®]

Senior Portfolio Manager
Investment Experience: since 1999
HighMark Tenure: since 2006
Education: MBA, University of California, Irvine; BA, University of California, San Diego

Matthew Webber, CFA[®]

Senior Portfolio Manager
Investment Experience: since 1995
HighMark Tenure: since 2011
Education: BA, University of California, Santa Barbara

Anne Wimmer, CFA[®]

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

Asset Allocation Committee

Number of Members: 12
 Average Years of Experience: 26
 Average Tenure (Years): 14

Manager Review Committee

Number of Members: 8
 Average Years of Experience: 21
 Average Tenure (Years): 9

PARS Diversified Portfolios - Balanced

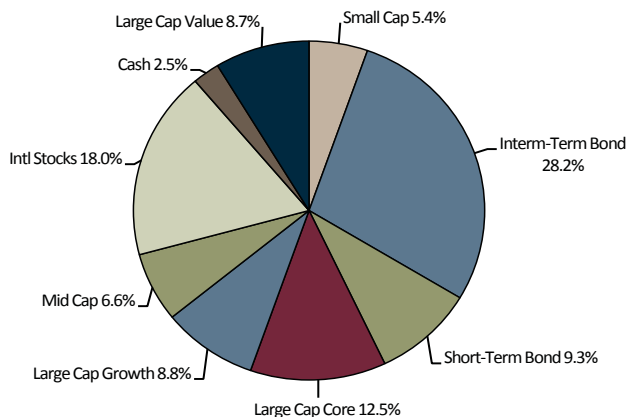
As of June 30, 2014

SAMPLE HOLDINGS

- HighMark Plus (Active)**
 - Columbia Contrarian Core Z
 - T. Rowe Price Growth Stock
 - Columbia Small Cap Value II Z
 - T. Rowe Price New Horizons
 - Nationwide Baird International Equities
 - Nationwide HighMark Bond
 - Vanguard Short-Term Invest-Grade Adm
 - Loomis Sayles Value Y
 - PIMCO Total Return
 - Dodge & Cox International Stock
 - MFS International Growth I
 - Sentinel Common Stock I
 - First American Prime Obligation Z
 - TIAA-CREF Mid Cap Value
 - Ivy Mid Cap Growth
 - Harbor Capital Appreciation
 - Schroder Emerging Market Equity
 - T. Rowe Price Equity Income
 - SPDR Euro Stoxx 50 ETF
- Index Plus (Passive)**
 - iShares S&P 500
 - iShares S&P 500/Value
 - iShares S&P 500/Growth
 - iShares S&P Small Cap 600 Value
 - iShares S&P Small Cap 600 Growth
 - iShares MSCI EAFE
 - iShares Russell Midcap Value
 - iShares Russell Midcap Growth
 - iShares Barclays Aggregate Bond
 - Vanguard Short-Term Invest-Grade Adm
 - First American Prime Obligation Z
 - SPDR Euro Stoxx 50 ETF
 - Vanguard MSCI Emerging Markets ETF

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

STYLE



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 June 30, 2014, 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). 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 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 Citigroup 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, public and private retirement plans, and personal trusts of all sizes. It may also serve as sub-adviser for mutual funds, common trust funds, and collective investment funds. 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.

Agenda

Item #5

