

MONTECITO FIRE PROTECTION DISTRICT
AGENDA FOR THE FINANCE COMMITTEE MEETING

Montecito Fire Protection District Headquarters

595 San Ysidro Road

Santa Barbara, California

December 5, 2013 at 10:00 a.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 is allotted for this discussion.
2. Discuss CalPERS Conference reimbursement request from Director Sinsler.
3. Discuss Public Agency Retirement Services (PARS) investment strategy options for OPEB.
4. Discuss priorities and goals for Capital PFG Financial Analysis related to District Budgeting and Long-Term Liabilities.
5. Review October 2013 financial statements.
6. Requests for items to be included for the next Finance Committee Meeting.
7. Fire Chief's Report.

Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is December 2, 2013.

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.

EXPENSE REIMBURSEMENT POLICY

It is the District's policy to reimburse officers and employees for those reasonable, actual, and necessary expenses incurred by them on behalf of the District in carrying out their official duties. The District provides several mechanisms through which an employee can incur expenses and be reimbursed. In all cases, proper approval is required to qualify for reimbursement.

Personal credit cards, Departmental credit cards, and reimbursement of personal funds are options available. The General Policy below applies to all forms of reimbursement.

General Policy

Regardless of the method of purchase used, certain general guidelines apply and should be followed. Employees must obtain the appropriate departmental approvals depending upon the method of purchase. Employees must provide original supporting documents and/or receipts for:

1. All meal expenditures;
2. All lodging expenses;
3. Expenditures for District or personal vehicles (e.g., gas, parking, etc.);
4. Vehicle rental agreements;
5. Air travel;
6. Business meals with non-District employees that exceed per diem reimbursement rates;
7. Unusual items regardless of cost.

I. Credit Card Usage

Individual District credit cards are to be issued to Chief Officers and Staff. All original receipts are to be turned in to the Accountant as soon as possible after completion of purchase or travel. Claims are reviewed for appropriate charges and approved by the Accountant. (Also refer to Montecito Fire Protection District Credit Card Policy.)

POLICIES – EXPENSE REIMBURSEMENT

MONTECITO FIRE PROTECTION DISTRICT

II. Reimbursement Expenses

A. Lodging Costs

1. Accommodations should be adequate but not luxurious;
2. Discounted business or government rate should be requested;
3. Original hotel/motel bill must be provided;
4. Generally, up to \$100 – Metro areas up to \$150. May be exceeded with approval of Chief Officer.

B. Transportation Costs

1. District reimburses for most economical mode of transportation suitable to the business purpose;
2. Private Car - mileage reimbursement; beginning January 1, 2005, mileage is reimbursed at 40.5 cents per mile and adjusted by any periodic change to the Internal Revenue Service allowable mileage rates; mileage is calculated from office to destination and return. Before mileage expenses are reimbursed, proof of vehicle insurance (affidavit of vehicle insurance or copy of policy) must be on file with the District;
3. Airline travel - request "government rate " when making travel reservations; copy of airline ticket or invoice must be submitted;
4. Rental Car - Original receipt must be provided. Collision damage waiver/excess liability shall not be accepted when a vehicle is rented to Montecito Fire Protection District.

C. Meal Costs

1. The District will reimburse the following per diem meal rates unless otherwise stated in this policy.
 - a. Breakfast - \$12.00;
 - b. Lunch - \$15.00;
 - c. Dinner - \$25.00;
 - d. Full Day = \$52.00

The following amounts are allowed for meals where no receipt is provided.

- a. Breakfast - \$8.00;
- b. Lunch - \$10.00;
- c. Dinner - \$15.00;
- d. Full Day = \$33.00

POLICIES – EXPENSE REIMBURSEMENT

MONTECITO FIRE PROTECTION DISTRICT

2. A 15-18% tip may be added to the bill, but the cumulative total shall not exceed the stated limits.
3. Breakfast and dinner are not covered when travel distance from or to employee's home allows for meals to be eaten at home.

D. Qualifying Meals

1. Outside of district on district business:
 - a. During travel - from departure time to arrival back at work or home;
 - b. Actual cost not to exceed stated limits;
 - c. Meals when providing station coverage outside the District;

2. Meetings:

Meals or refreshments may be served in conjunction with meetings where it is to the benefit of the District to keep all participants together and not have them disperse for meals. A meeting is defined as formal training, conference, seminar, workshop, staff or Board meeting.

3. Receptions:

In addition to providing snacks at business meetings and paying for business meals, it is sometimes appropriate for the District to host larger receptions for statewide peers, visiting dignitaries, or for other unique occasions. Such receptions should be kept to a minimum, and any such receptions anticipated to cost more than \$150 must be approved by the Fire Chief.

4. Business Meals:

Chief Officers are reimbursed for meal expenses incurred in meetings with District and non-District employees to discuss business. This policy has been designed to provide flexibility and discretion on the part of Chief Officers. Fire Chief business entertainment expenses are subject to approval by Board President.

E. Miscellaneous Travel Costs

1. Parking fees - actual cost of parking (submit receipt).
2. Transportation costs from airport to lodging or meeting site by most economical method (e.g., shuttle, taxi, limo, rental car, etc). For rental car, receipt must be submitted. For other modes of transportation, submit receipt, if available.
3. Registration fees for meetings (submit receipt or other documentation showing cost).
4. Telephone costs for District business, calls and other calls necessitated by the employee's travel status.

POLICIES – EXPENSE REIMBURSEMENT

MONTECITO FIRE PROTECTION DISTRICT

III. Procedures for Expense Reimbursement

A reimbursement request form must be submitted to the Accountant within TEN working days of employee's return to the District.

Employees must complete a Reimbursement Request claim form, and:

1. Attach any travel advance forms, supporting documents and receipts. Original receipts must be provided for:
 - a. All meals;
 - b. All lodging expenses;
 - c. Expenditures for District/personal vehicles (e.g., gas, parking, etc.);
 - d. Vehicle rental agreements;
 - e. Air travel;
 - f. Business meals with Non-District employees that exceed per diem reimbursement rates;
 - g. Unusual items regardless of cost.
2. A department approval with an authorized signature must be on file prior to the processing of employee's reimbursement request.
3. Fire Chief and Board members claims are reviewed for appropriate charges and approved by the District Board.

IV. Director Compensation

In addition to the meetings described in Section 1 of District Ordinance No. 2001-01, District Directors shall be compensated, at the current rate, for the following meetings:

1. For each day's service rendered as a member of a standing or ad hoc committee established by the Board.
2. Directors authorized and requested by the Governing Board to attend conferences, seminars and meetings shall compensated per day for each day of attendance at such conference, seminar or meeting.
3. Directors authorized and requested by the Governing Board to serve as officers or as a liaison to affiliated agencies as an official District representative shall be compensated per day for each day of attendance at such meetings.
4. Directors may be compensated for up to a total of four meetings per month.

Single Payment Claim

Document Number: CLM - 0260270 Batch ID: 1630881 Created On: 11/5/2013 9:46:43 AM
 Document Description: G. Sinsler Processed On: Created By: Charlene Lim
 Post On: Processed By:

Vendor
 Vendor: 002173 **Invoice**
 Name: GENE B SINSEER Vendor Account: Purchase Order:
 Address 1: 2353 E VALLEY RD Invoice Number: Board Contract:
 Address 2: Invoice Date: 10/24/2013 Encumbrance:
 City: SANTA BARBARA Invoice Amount: 1,576.49
 State: CA Zip Code: 93108 Less Discount: 0.00 Vendor Credit: No
 Country: USA Net Payment: 1,576.49 Refund/Reimb: Yes

Disbursement
 Disbursement Date:
 Discount Date:
 Remit Description: Reimb. Exp - CalPERS seminar Duplicate OK: No
 (overrides Invoice/Account)

References
 Audit Trail:
 Depositor:

Special Handling
 Remit Required: No
 Emergency Pickup: No
 Contact Name:
 Contact Phone #:

Accounting

Fund	Dept	GL Acct	LI Acct	Amount	Prog	OUnit	Proj	Act	Area	Equip	Description
3650	2810	7730		1,576.49							Reimb. Exp - CalPERS seminar
		Total		1,576.49							

Signatures
 Signed By: Stephen Hickman Signed On: 11/6/2013 10:02:25 AM Department/Agency: 30 - Montecito Fire Protection District Approval Level: Y Valid: Y

MONTECITO FIRE PROTECTION DISTRICT

Reimbursement Request

(Department approval form must be on file)

Name GENE SINSER Date 10/24/13
 Activity, Class, or Meeting CALPERS SEMINAR
 Sponsored by CALPERS
 Location SAN JOSE, CA
 Dates: From 10/21 To 10/23

RECAP OF ALL EXPENSES/Receipts attached:

Books 0 Tuition (REGISTRATION - \$325.-) *
 Lodging: Name of Facility HYATT PLACE, SAN JOSE
 Dates: From 10/20 To 10/23
 Total Cost \$887.60 INCL. PARKING *
 Transportation Cost \$322.05 (295 MILES EACH WAY x \$0.565)

Meals:	Dates	10/20	10/21	10/22	10/23
Breakfast		0	0	0	0
Lunch		0	0	0	0
Dinner		25.-	0	25.-	0
Daily Totals		25.-	0	25.-	0
Total Meals		50.-			

Other Expenses

PER DIEM 4 x \$155.- = 620.- *
NOT A SANCTIONED EVENT BY THE BOARD IN ADVANCE OF THE CONFERENCE. THE DISTRICT CAN REIMBURSE FOR TRANSPORTATION, TUITION, MEALS & HOTEL. WE CAN'T REIMBURSE ISS x 4
 10/31/13

TOTAL REIMBURSEMENT REQUEST: 1576.49 \$1308.50

Employee Signature [Signature] Date 10/24/13

* RECEIPTS ATTACHED

Il Fornaio Cucina Italiana
302 South Market
San Jose, CA 95113
(408) 271-3366

(408) 295-3397

HOUSE OF SIAM
150 S 2ND ST
SAN JOSE, CA 95113

TERMINAL ID: 002781185
MERCHANT #: 345230629882

UIA
#XXXXXXXXXXXXX
SVR: 1
SALE
BATCH: 001418 INVOICE: 018123
DATE: OCT 22, 13 TIME: 19:17
SQ: 005 AUTH NO: 011760

PRE-TIP AMT \$25.24

TIP
TOTAL 29.00

CUSTOMER COPY

325.00 +
322.05 +
50.00 +
887.60 +
1,584.65 ◊
8.16 -
1,576.49 *

*CORRECTED
AMT.*

Date: Oct20'13 07:15PM
Card Type: Visa
Acct #: XXXXXXXXXXXX
Card Entry: SWIPED
Trans Type: PURCHASE
Trans Key: CIC009096745048
Auth Code: 05770C
Check: 691
Table: 21/1
Server: 36384 Faith

Subtotal: 58.91

Gratuity

Total

* * * * Customer Copy * * * *

Gene Sinsler

From: calpers_educational_forum@calpers.ca.gov
Sent: Monday, September 30, 2013 5:18 PM
To: genesinsler@cox.net
Subject: 2013 CalPERS Educational Forum eRegistration Confirmation

Thank you for registering for the 2013 CalPERS Educational Forum. Your registration is complete.

Carefully review the information below. If you have any questions or need to change any information, contact us at (916) 795-1264, or by email at calpers_educational_forum@calpers.ca.gov.

Your Name: Gene Sinsler

Employer Name: Montecito Fire and Protection District

Title: Board Member

Employer Mailing Address:
2353 EAST VALLEY ROAD
SANTA BARBARA, CA 93108

Phone Number: (805)565-4146 Extension:

Email Address: genesinsler@cox.net

Registration Confirmation Number: 9347

Charge Amount: \$325.00

Make hotel reservations and find more information on forum activities and session schedules at:
<http://www.calpers.ca.gov/educationalforum>.

Register for a my|CalPERS Training Consultation: <https://www.calpers.ca.gov/index.jsp?bc=/employer/education-events/educational-forum/consult-registration/home.xml&tag=c0eee52a08bac4bc41277ee0d5fd9a523ce8b346>

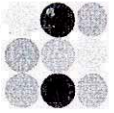
Gene Sinsler

From: CALPERS <gateway@linkpt.net>
Sent: Monday, September 30, 2013 5:18 PM
To: Gene Sinsler
Subject: Receipt from CALPERS

Company: CALPERS
Reference Number: 9347

Subtotal: \$325.00
Tax: \$0.00
Shipping: \$0.00
Total: \$325.00

CALPERS



**HYATT
PLACE™**

Hyatt Place San Jose - Downtown
282 Almaden Boulevard
San Jose, CA 95113
Phone: 408-998-0400
Fax: 408-998-6210

INFORMATION INVOICE

Payee Mr Gene Sinsler
2353 East Valley Road
Santa Barbara CA 93108
United States

Room No. 0816
Arrival 10-20-13
Departure 10-23-13
Page No. 1 of 1
Folio Window 1
Folio No.

Confirmation No. 2989594401
Group Name

Date	Description	Charges	Credits
10-20-13	Guest Room	242.00	
10-20-13	Room Tax (10%)	24.20	
10-20-13	CCFD Tax (4%)	9.68	
10-20-13	San Jose HBID Fee (\$2.00)	2.00	
10-20-13	CA State Tourism/PBID(\$0.60)	0.60	
10-21-13	- Bar Dinner Beverage	8.16	
10-21-13	Guest Room	242.00	
10-21-13	Room Tax (10%)	24.20	
10-21-13	CCFD Tax (4%)	9.68	
10-21-13	San Jose HBID Fee (\$2.00)	2.00	
10-21-13	CA State Tourism/PBID(\$0.60)	0.60	
10-21-13	Parking Overnight - Self	22.00	
10-22-13	Guest Room	242.00	
10-22-13	Room Tax (10%)	24.20	
10-22-13	CCFD Tax (4%)	9.68	
10-22-13	San Jose HBID Fee (\$2.00)	2.00	
10-22-13	CA State Tourism/PBID(\$0.60)	0.60	
10-22-13	Parking Overnight - Self	22.00	
10-23-13	Visa		887.60
		Room# 0816 : CHECK# 0022461	
		XXXXXXXXXXXXXX [REDACTED] XX/XX	
Total		887.60	887.60

Guest Signature _____ **Balance** 0.00

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

Hyatt Gold Passport Summary

Membership: [REDACTED]
 Bonus Codes:
 Qualifying Nights: 3
 Eligible Spend: 792.00
 Redemption Eligible: 66.66

Summary Invoice, please see front desk for eligibility details.



Vision. Discipline. Results.SM

PARS Diversified Portfolios - Conservative

As of September 30, 2013

WHY THE PARS DIVERSIFIED CONSERVATIVE 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

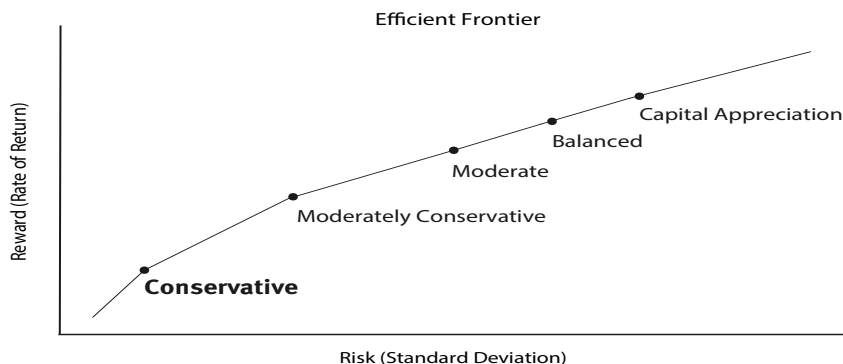
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation 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 a consistent level of inflation-protected income over the long-term. The major portion of the assets will be fixed income related. Equity securities are utilized to provide inflation protection.



ASSET ALLOCATION – CONSERVATIVE PORTFOLIO

	Strategic Range	Policy	Tactical
Equity	5-20%	15%	14%
Fixed Income	60-95%	80%	81%
Cash	0-20%	5%	5%

ANNUALIZED TOTAL RETURNS (Gross of Investment Management Fees)

<ul style="list-style-type: none"> HighMark Plus (Active) 	<ul style="list-style-type: none"> Index Plus (Passive)
Current Quarter* 1.76%	Current Quarter* 1.60%
Blended Benchmark* ¹ 1.50%	Blended Benchmark* ¹ 1.50%
Year To Date* 1.95%	Year To Date* 1.78%
Blended Benchmark* 1.87%	Blended Benchmark* 1.87%
1 Year 3.03%	1 Year 2.39%
Blended Benchmark 2.37%	Blended Benchmark 2.37%
3 Year 4.69%	3 Year 4.34%
Blended Benchmark 3.89%	Blended Benchmark 3.89%
5 Year 6.45%	5 Year 5.44%
Blended Benchmark 4.81%	Blended Benchmark 4.81%
Inception To Date (111-Mos.) 5.15%	Inception To Date (111-Mos.) 4.62%
Blended Benchmark 4.37%	Blended Benchmark 4.37%

*Returns less than 1-year are not annualized. ¹Breakdown for Blended Benchmark: 7.5% S&P500, 1.5% Russell Mid Cap, 2.5% Russell 2000, 1% MSCI EM FREE, 2% MSCI EAFE, 52.25% BC US Agg, 25.75% ML 1-3 Yr US Corp/Gov't, 2% US High Yield Master II, 0.5% Wilshire REIT, and 5% Citi 1Mth T-Bill. Prior to October 2012, the blended benchmarks were 12% S&P 500; 1% Russell 2000, 2% MSCI EAFE, 40% ML 1-3 Year Corp./Govt, 40% BC Agg, 5% Citi 1 Mth T-Bill. Prior to April 2007, the blended benchmarks were 15% S&P 500, 40% ML 1-3Yr Corp/Gov, 40% BC Agg, and 5% Citi 1Mth T-Bill.

ANNUAL RETURNS

<ul style="list-style-type: none"> HighMark Plus (Active) 	<ul style="list-style-type: none"> Index Plus (Passive)
2008 -9.04%	2008 -6.70%
2009 15.59%	2009 10.49%
2010 8.68%	2010 7.67%
2011 2.19%	2011 3.70%
2012 8.45%	2012 6.22%

PORTFOLIO FACTS

<ul style="list-style-type: none"> HighMark Plus (Active) 	<ul style="list-style-type: none"> Index Plus (Passive)
Inception Date 07/2004	Inception Date 07/2004
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

PARS Diversified Portfolios - Conservative

As of September 30, 2013

ABOUT THE ADVISER

HighMark Capital Management, Inc. has over 90 years (including predecessor organizations) of institutional money management experience with more than \$15.7 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

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: 13

Average Years of Experience: 25

Average Tenure (Years): 15

Manager Review Committee

Number of Members: 9

Average Years of Experience: 19

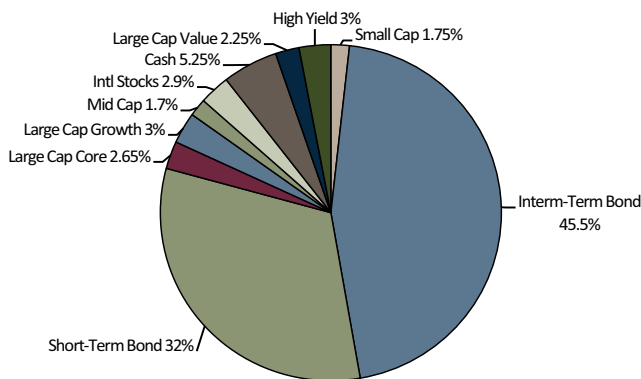
Average Tenure (Years): 9

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 Bailard 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
 - Nationwide Geneva Mid Cap Growth
 - Harbor Capital Appreciation
 - Schroder Emerging Market Equity
 - T. Rowe Price Equity Income
 - PIMCO High Yield
- **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 Barclays Capital High Yield Bond
 - 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 Conservative active and passive objectives and do not have equity concentration of 25% or more in one common stock security.

The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank charges clients a 0.60% annual management fee, and 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 Union Bank, N.A. (Union Bank). 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. Union Bank, a subsidiary of UnionBankCal 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.**



Vision. Discipline. Results.SM

PARS Diversified Portfolios - Moderately Conservative

As of September 30, 2013

WHY THE PARS DIVERSIFIED MODERATELY CONSERVATIVE 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

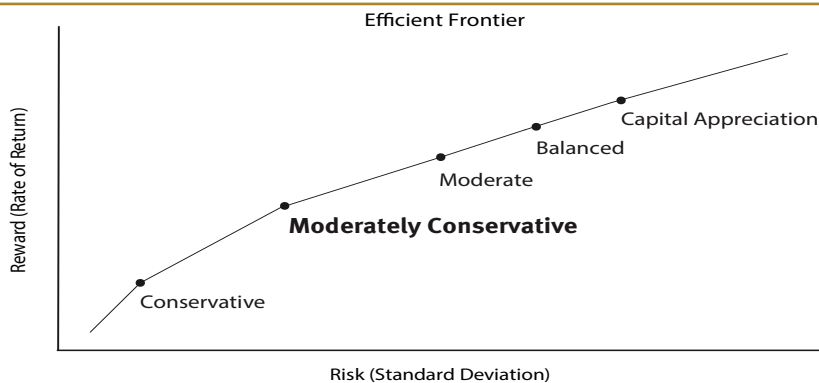
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation 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 current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.



ASSET ALLOCATION – MODERATELY CONSERVATIVE PORTFOLIO

	Strategic Range	Policy	Tactical
Equity	20-40%	30%	28%
Fixed Income	50-80%	65%	68%
Cash	0-20%	5%	4%

ANNUALIZED TOTAL RETURNS (Gross of Investment Management Fees)

HighMark Plus (Active)		Index Plus (Passive)	
Current Quarter*	2.76%	Current Quarter*	2.36%
Blended Benchmark* ¹	2.44%	Blended Benchmark* ¹	2.44%
Year To Date*	4.34%	Year To Date*	3.98%
Blended Benchmark*	4.52%	Blended Benchmark*	4.52%
1 Year	5.73%	1 Year	4.87%
Blended Benchmark	5.26%	Blended Benchmark	5.26%
3 Year	6.72%	3 Year	6.17%
Blended Benchmark	6.10%	Blended Benchmark	6.10%
5 Year	7.46%	5 Year	6.24%
Blended Benchmark	6.05%	Blended Benchmark	6.05%
Inception To Date (110-Mos.)	5.92%	Inception To Date (101-Mos.)	5.15%
Blended Benchmark	5.05%	Blended Benchmark	5.03%

* Returns less than 1-year are not annualized. ¹Breakdown for Blended Benchmark: 15.5% S&P500, 3% Russell Mid Cap, 4.5% Russell 2000, 2% MSCI EM FREE, 4% MSCI EAFE, 49.25% BC US Agg, 14% ML 1-3 Yr US Corp/Gov't, 1.75% US High Yield Master II, 1% Wilshire REIT, and 5% Citi 1Mth T-Bill. Prior to October 2012, the blended benchmarks were 25% S&P 500; 1.5% Russell 2000, 3.5% MSCI EAFE, 25% ML 1-3 Year Corp/Govt, 40% BC Agg, 5% Citi 1 Mth T-Bill. Prior to April 2007, the blended benchmarks were 30% S&P 500, 25% ML 1-3Yr Corp/Gov, 40% BC Agg, and 5% Citi 1Mth T-Bill.

ANNUAL RETURNS

HighMark Plus (Active)		Index Plus (Passive)	
2008	-15.37%	2008	-12.40%
2009	18.71%	2009	11.92%
2010	10.46%	2010	9.72%
2011	1.75%	2011	3.24%
2012	10.88%	2012	8.24%

PORTFOLIO FACTS

HighMark Plus (Active)		Index Plus (Passive)	
Inception Date	8/2004	Inception Date	05/2005
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

PARS Diversified Portfolios - Moderately Conservative

As of September 30, 2013

ABOUT THE ADVISER

HighMark Capital Management, Inc. has over 90 years (including predecessor organizations) of institutional money management experience with more than \$15.7 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

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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: 13

Average Years of Experience: 25

Average Tenure (Years): 15

Manager Review Committee

Number of Members: 9

Average Years of Experience: 19

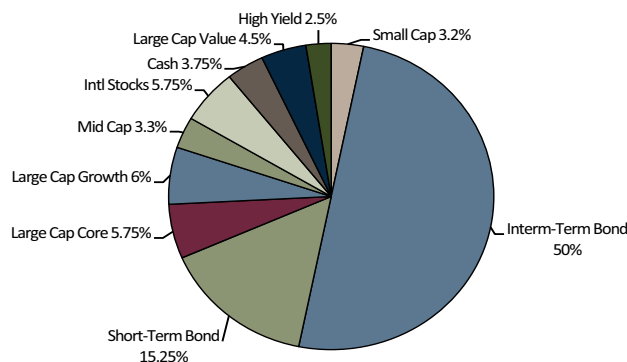
Average Tenure (Years): 9

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 Bailard 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
 - Nationwide Geneva Mid Cap Growth
 - Harbor Capital Appreciation
 - Schroder Emerging Market Equity
 - T. Rowe Price Equity Income
 - PIMCO High Yield
- **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 Barclays Capital High Yield Bond
 - 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: 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 Moderately Conservative active and passive objectives and do not have equity concentration of 25% or more in one common stock security.

The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank charges clients a 0.60% annual management fee, and 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 Union Bank, N.A. (Union Bank). 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. Union Bank, a subsidiary of UnionBankCal 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.**



Vision. Discipline. Results.SM

PARS Diversified Portfolios - Moderate

As of September 30, 2013

WHY THE PARS DIVERSIFIED MODERATE 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

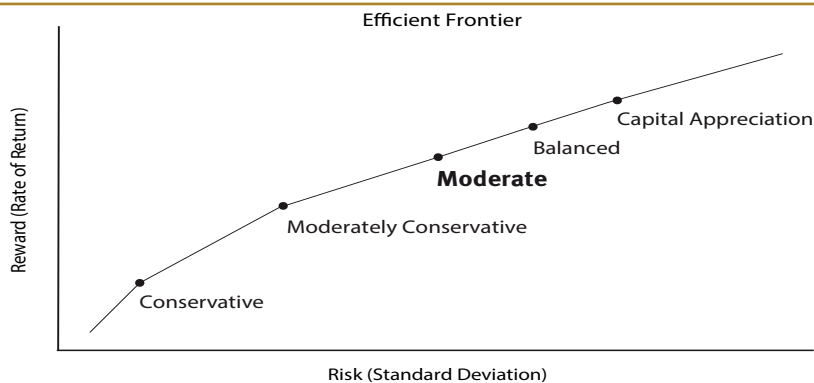
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation 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. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important.



ASSET ALLOCATION – MODERATE PORTFOLIO

	Strategic Range	Policy	Tactical
Equity	40-60%	50%	48%
Fixed Income	40-60%	45%	48%
Cash	0-20%	5%	4%

ANNUALIZED TOTAL RETURNS (Gross of Investment Management Fees)

<ul style="list-style-type: none"> HighMark Plus (Active) 	<ul style="list-style-type: none"> Index Plus (Passive)
Current Quarter* 4.01%	Current Quarter* 3.47%
Blended Benchmark* ¹ 3.64%	Blended Benchmark* ¹ 3.64%
Year To Date* 8.38%	Year To Date* 8.01%
Blended Benchmark* 8.49%	Blended Benchmark* 8.49%
1 Year 9.59%	1 Year 9.17%
Blended Benchmark 9.51%	Blended Benchmark 9.51%
3 Year 8.91%	3 Year 8.88%
Blended Benchmark 8.93%	Blended Benchmark 8.93%
5 Year 8.00%	5 Year 7.47%
Blended Benchmark 7.33%	Blended Benchmark 7.33%
Inception To Date (108-Mos.) 5.95%	Inception To Date (89-Mos.) 5.18%
Blended Benchmark 5.60%	Blended Benchmark 5.26%

*Returns less than 1-year are not annualized. ¹Breakdown for Blended Benchmark: 26.5% S&P500, 5% Russell Mid Cap, 7.5% Russell 2000, 3.25% MSCI EM FREE, 6% MSCI EAFE, 33.50% BC US Agg, 10% ML 1-3 Yr US Corp/Gov't, 1.50% US High Yield Master II, 1.75% Wilshire REIT, and 5% Citi 1Mth T-Bill. Prior to October 2012, the blended benchmarks were 43% S&P 500; 2% Russell 2000, 5% MSCI EAFE, 15% ML 1-3 Year Corp/Gov't, 30% BC Agg, 5% Citi 1 Mth T-Bill. Prior to April 2007, the blended benchmarks were 50% S&P 500, 15% ML 1-3Yr Corp/Gov, 30% BC Agg, and 5% Citi 1Mth T-Bill.

ANNUAL RETURNS

<ul style="list-style-type: none"> HighMark Plus (Active) 	<ul style="list-style-type: none"> Index Plus (Passive)
2008 -22.88%	2008 -18.14%
2009 21.47%	2009 16.05%
2010 12.42%	2010 11.77%
2011 0.55%	2011 2.29%
2012 12.25%	2012 10.91%

PORTFOLIO FACTS

<ul style="list-style-type: none"> HighMark Plus (Active) 	<ul style="list-style-type: none"> Index Plus (Passive)
Inception Date 10/2004	Inception Date 05/2006
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.



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PARS Diversified Portfolios - Moderate

As of September 30, 2013

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Asset Allocation Committee

Number of Members: 13

Average Years of Experience: 25

Average Tenure (Years): 15

Manager Review Committee

Number of Members: 9

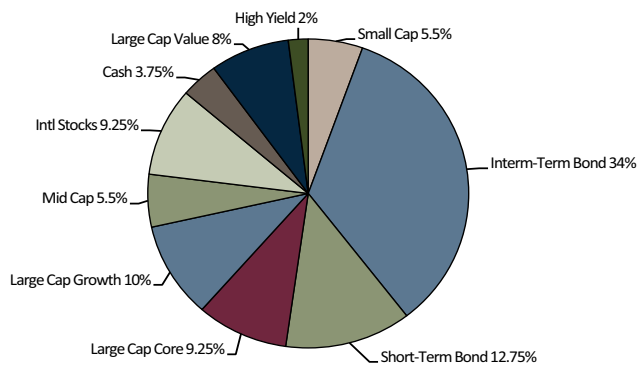
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SAMPLE HOLDINGS

- **HighMark Plus (Active)**
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 - T. Rowe Price Growth Stock
 - Columbia Small Cap Value II Z
 - T. Rowe Price New Horizons
 - Nationwide Bailard International Equities
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 - PIMCO High Yield
 - **Index Plus (Passive)**
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STYLE



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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.

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Vision. Discipline. Results.SM

PARS Diversified Portfolios - Balanced

As of September 30, 2013

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

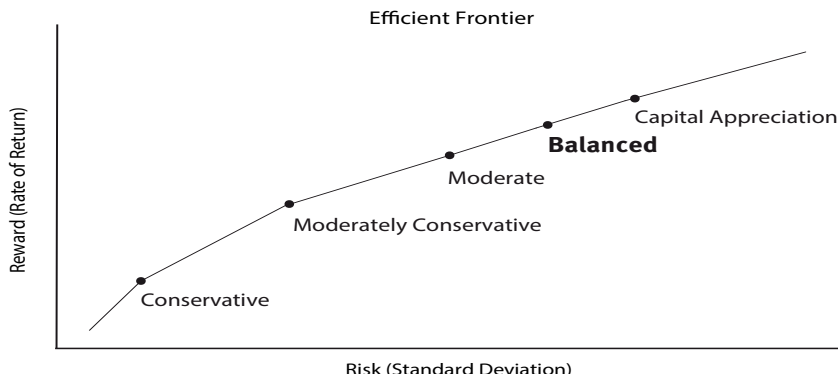
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Risk Management

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%	57%
Fixed Income	30-50%	35%	39%
Cash	0-20%	5%	4%

ANNUALIZED TOTAL RETURNS (Gross of Investment Management Fees)

• HighMark Plus (Active)		• Index Plus (Passive)	
Current Quarter*	4.73%	Current Quarter*	4.03%
Blended Benchmark* ¹	4.25%	Blended Benchmark* ¹	4.25%
Year To Date*	10.75%	Year To Date*	9.80%
Blended Benchmark*	10.47%	Blended Benchmark*	10.47%
1 Year	12.42%	1 Year	11.19%
Blended Benchmark	11.64%	Blended Benchmark	11.64%
3 Year	10.07%	3 Year	9.94%
Blended Benchmark	10.43%	Blended Benchmark	10.43%
5 Year	8.31%	5 Year	7.72%
Blended Benchmark	8.08%	Blended Benchmark	8.08%
Inception To Date (84-Mos.)	4.85%	Inception To Date (72-Mos.)	3.81%
Blended Benchmark	5.34%	Blended Benchmark	4.32%

* 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%

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.



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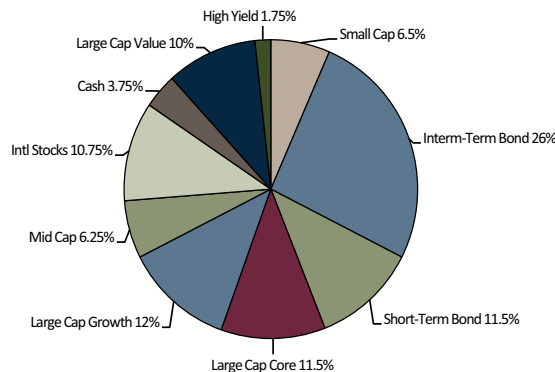
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 - SPDR Barclays Capital HighYield Bond
 - Vanguard MSCI Emerging Markets ETF

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 charges clients a 0.60% annual management fee, and 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 Union Bank, N.A. (Union Bank). 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. Union Bank, a subsidiary of UnionBanCal 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.



Vision. Discipline. Results.SM

PARS Diversified Portfolios - Capital Appreciation

As of September 30, 2013

WHY THE PARS DIVERSIFIED CAPITAL APPRECIATION 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

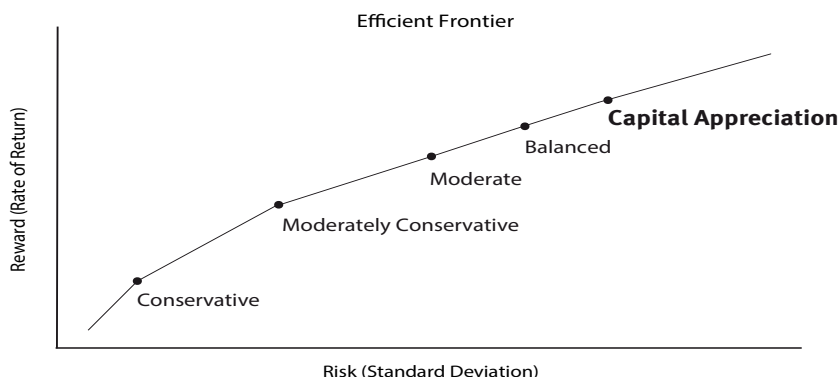
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation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

The primary goal of the Capital Appreciation objective is growth of principal. The major portion of the assets are invested in equity securities and market fluctuations are expected.



ASSET ALLOCATION – CAPITAL APPRECIATION PORTFOLIO

	Strategic Range	Policy	Tactical
Equity	65-85%	75%	72%
Fixed Income	10-30%	20%	26%
Cash	0-20%	5%	2%

ANNUALIZED TOTAL RETURNS (Gross of Investment Management Fees)

<ul style="list-style-type: none"> HighMark Plus (Active) 	<ul style="list-style-type: none"> Index Plus (Passive)
Current Quarter* 6.30%	Current Quarter* N/A%
Blended Benchmark* ¹ 5.27%	Blended Benchmark* ¹ N/A%
Year To Date* 13.03%	Year To Date* N/A%
Blended Benchmark* 13.44%	Blended Benchmark* N/A%
1 Year 14.98%	1 Year N/A%
Blended Benchmark 14.96%	Blended Benchmark N/A%
3 Year 10.92%	3 Year N/A%
Blended Benchmark 11.46%	Blended Benchmark N/A%
5 Year N/A%	5 Year N/A%
Blended Benchmark N/A%	Blended Benchmark N/A%
Inception To Date (57-Mos.) 12.84%	Inception To Date (0-Mos.) N/A%
Blended Benchmark 13.83%	Blended Benchmark N/A%

* Returns less than 1-year are not annualized. ¹ Breakdown for Blended Benchmark: 39.5% S&P500, 7.5% Russell Mid Cap, 10.5% Russell 2000, 5.25% MSCI EM FREE, 10.25% MSCI EAFE, 16% BC US Agg, 3% ML 1-3 Yr US Corp/Gov't, 1% US High Yield Master II, 2% Wilshire REIT, and 5% Citi 1 Mth T-Bill.

ANNUAL RETURNS

<ul style="list-style-type: none"> HighMark Plus (Active) 	<ul style="list-style-type: none"> Index Plus (Passive)
2008 N/A%	2008 N/A%
2009 23.77%	2009 N/A%
2010 12.95%	2010 N/A%
2011 -1.35%	2011 N/A%
2012 13.87%	2012 N/A%

PORTFOLIO FACTS

<ul style="list-style-type: none"> HighMark Plus (Active) 	<ul style="list-style-type: none"> Index Plus (Passive)
Inception Date 01/2009	Inception Date N/A
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

PARS Diversified Portfolios - Capital Appreciation

As of September 30, 2013

ABOUT THE ADVISER

HighMark Capital Management, Inc. has over 90 years (including predecessor organizations) of institutional money management experience with more than \$15.7 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

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: 13

Average Years of Experience: 25

Average Tenure (Years): 15

Manager Review Committee

Number of Members: 9

Average Years of Experience: 19

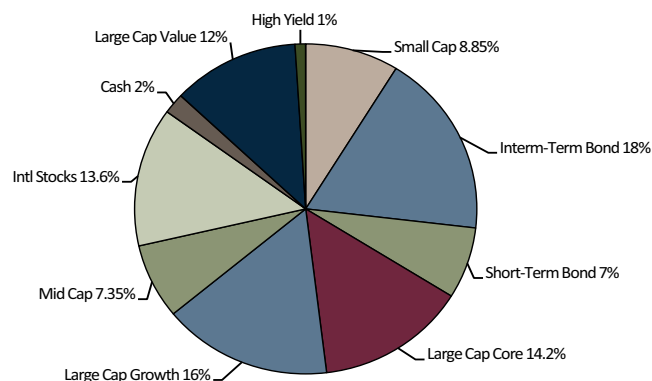
Average Tenure (Years): 9

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 Bailard 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
 - Nationwide Geneva Mid Cap Growth
 - Harbor Capital Appreciation
 - Schroder Emerging Market Equity
 - T. Rowe Price Equity Income
 - PIMCO High Yield
- **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 Barclays Capital HighYield Bond
 - Vanguard MSCI Emerging Markets ETF

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Recommendations from Director Sinsler:

- 1) Determine as close as possible the total amount owed to the Pension and Medical plans and probable changes in the next three years
- 2) Perform some audit on CALPERS that would verify that total
- 3) Suggest strategies that would allow the District to reduce our exposure
- 4) Recommend most advantageous steps we can take using our reserve funds to reduce the unfunded liabilities as opposed to keeping cash in our accounts
- 5) Analyze the advantages of using these funds to offset the debts vs. keeping the funds in our accounts "in case" we decide to build station #3
- 6) Estimate borrowing costs in case we can build #3 vs. savings achieved using current funds to pay off debt
- 7) Examine past three budgets to note any expense area seemingly out of line (plus or minus)
- 8) Make recommendation for steps the district's committees can/should take to gain best control of use of funds by the district
- 9) Recommend best practice in creating annual budget

General Ledger Trial Balance

As of: 10/31/2013
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 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 10/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,370,550.15	4,618,363.91	4,623,541.13	3,365,372.93
0115 -- Treasury FMV Adjustment	-13,520.80	6,847.33	0.00	-6,673.47
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	5,280.00	0.00	0.00	5,280.00
0230 -- Accounts Receivable	199,369.00	0.00	23,056.00	176,313.00
0240 -- Interest Receivable	4,203.97	1,848.22	6,052.19	0.00
0550 -- Deposits with Others	63,234.00	4,386.00	0.00	67,620.00
Total Assets	3,629,616.32	4,631,445.46	4,652,649.32	3,608,412.46
Total Assets & Other Debits	3,629,616.32	4,631,445.46	4,652,649.32	3,608,412.46
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	1,629,989.38	1,629,989.38	0.00
1015 -- EFT Payable	-3,000.00	204,393.68	216,383.65	-14,989.97
1020 -- Salaries & Benefits Payable	-280,100.00	280,100.00	0.00	0.00
1210 -- Accounts Payable	0.00	1,843,373.03	1,843,513.03	-140.00
1240 -- Accrued Expenses	-38,819.00	38,819.00	0.00	0.00
1330 -- Due To Other Funds	0.00	0.00	3,000,000.00	-3,000,000.00
1400 -- Deposits	-3,000.00	0.00	0.00	-3,000.00
1730 -- Unidentified Deposits	0.00	253,941.65	253,941.65	0.00
Total Liabilities	-324,919.00	4,250,616.74	6,943,827.71	-3,018,129.97
Equity				
2110 -- Fund Balance-Nonspendable	-63,234.00	0.00	4,386.00	-67,620.00
2130 -- Fund Balance-Committed	-1,200,500.00	0.00	0.00	-1,200,500.00
2200 -- Fund Balance-Residual	-2,040,963.32	0.00	0.00	-2,040,963.32
2410 -- Est Revenues/Oth Fin Src	0.00	14,197,817.00	0.00	14,197,817.00



General Ledger Trial Balance

As of: 10/31/2013
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 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 10/31/2013
2510 -- Appropriations/Oth Fin Use	0.00	0.00	14,124,991.00	-14,124,991.00
2600 -- Budgetary Fund Balance	0.00	0.00	72,826.00	-72,826.00
2710 -- Revenues/Other Fin Sources	0.00	178,793.51	1,596,995.55	-1,418,202.04
2810 -- Expenditures/Other Fin Uses	0.00	4,891,848.68	754,845.81	4,137,002.87
Total Equity	-3,304,697.32	19,268,459.19	16,554,044.36	-590,282.49
Total Liabilities, Equity & Other Credits	-3,629,616.32	23,519,075.93	23,497,872.07	-3,608,412.46
Total Montecito Fire Protection Dist	0.00	28,150,521.39	28,150,521.39	0.00

General Ledger Trial Balance

As of: 10/31/2013
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 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 10/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,530.33	364,528.17	366,715.70	342.80
0115 -- Treasury FMV Adjustment	-10.15	9.44	0.00	-0.71
0240 -- Interest Receivable	2.00	0.47	2.47	0.00
Total Assets	2,522.18	364,538.08	366,718.17	342.09
Total Assets & Other Debits	2,522.18	364,538.08	366,718.17	342.09
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	366,715.70	366,715.70	0.00
1210 -- Accounts Payable	0.00	366,715.70	366,715.70	0.00
Total Liabilities	0.00	733,431.40	733,431.40	0.00
Equity				
2140 -- Fund Balance-Assigned	-2,522.18	0.00	0.00	-2,522.18
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2410 -- Est Revenues/Oth Fin Src	0.00	741,164.00	0.00	741,164.00
2510 -- Appropriations/Oth Fin Use	0.00	0.00	743,354.00	-743,354.00
2600 -- Budgetary Fund Balance	0.00	2,190.00	0.00	2,190.00
2710 -- Revenues/Other Fin Sources	0.00	0.00	364,535.61	-364,535.61
2810 -- Expenditures/Other Fin Uses	0.00	366,715.70	0.00	366,715.70
Total Equity	-2,522.18	1,110,069.70	1,107,889.61	-342.09
Total Liabilities, Equity & Other Credits	-2,522.18	1,843,501.10	1,841,321.01	-342.09
Total Montecito Fire Pension Oblig	0.00	2,208,039.18	2,208,039.18	0.00



General Ledger Trial Balance

As of: 10/31/2013
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 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 10/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,200,025.49	3,449.57	53,739.72	2,149,735.34
0115 -- Treasury FMV Adjustment	-8,825.30	4,351.01	0.00	-4,474.29
0240 -- Interest Receivable	1,522.78	1,926.79	3,449.57	0.00
Total Assets	2,192,722.97	9,727.37	57,189.29	2,145,261.05
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	53,739.72	53,739.72	0.00
1210 -- Accounts Payable	0.00	53,739.72	53,739.72	0.00
Total Liabilities	0.00	107,479.44	107,479.44	0.00
Equity				
2140 -- Fund Balance-Assigned	-2,192,722.97	0.00	0.00	-2,192,722.97
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2410 -- Est Revenues/Oth Fin Src	0.00	218,281.00	0.00	218,281.00
2510 -- Appropriations/Oth Fin Use	0.00	0.00	359,605.00	-359,605.00
2600 -- Budgetary Fund Balance	0.00	141,324.00	0.00	141,324.00
2710 -- Revenues/Other Fin Sources	0.00	0.00	6,277.80	-6,277.80
2810 -- Expenditures/Other Fin Uses	0.00	53,739.72	0.00	53,739.72
Total Equity	-2,192,722.97	413,344.72	365,882.80	-2,145,261.05
Total Liabilities, Equity & Other Credits	-2,192,722.97	520,824.16	473,362.24	-2,145,261.05
Total Montecito Fire Cap Outlay Res	0.00	530,551.53	530,551.53	0.00

General Ledger Trial Balance

As of: 10/31/2013
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 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 10/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,840,338.00	11,345.02	3,001,181.29	4,850,501.73
0115 -- Treasury FMV Adjustment	-31,451.15	21,359.73	0.00	-10,091.42
0240 -- Interest Receivable	5,057.04	6,287.98	11,345.02	0.00
0260 -- Due From Other Funds	0.00	3,000,000.00	0.00	3,000,000.00
Total Assets	7,813,943.89	3,038,992.73	3,012,526.31	7,840,410.31
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	1,181.29	1,181.29	0.00
1210 -- Accounts Payable	0.00	1,181.29	1,181.29	0.00
1240 -- Accrued Expenses	-1,034.00	1,034.00	0.00	0.00
Total Liabilities	-1,034.00	3,396.58	2,362.58	0.00
Equity				
2140 -- Fund Balance-Assigned	-7,812,909.89	0.00	0.00	-7,812,909.89
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2510 -- Appropriations/Oth Fin Use	0.00	0.00	200,000.00	-200,000.00
2600 -- Budgetary Fund Balance	0.00	200,000.00	0.00	200,000.00
2710 -- Revenues/Other Fin Sources	0.00	0.00	27,647.71	-27,647.71
2810 -- Expenditures/Other Fin Uses	0.00	1,181.29	1,034.00	147.29
Total Equity	-7,812,909.89	201,181.29	228,681.71	-7,840,410.31
Total Liabilities, Equity & Other Credits	-7,813,943.89	204,577.87	231,044.29	-7,840,410.31
Total Montecito Fire Land & Building	0.00	3,243,570.60	3,243,570.60	0.00

General Ledger Trial Balance

As of: 10/31/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 10/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	19,570.85	33.15	1,003.00	18,601.00
0115 -- Treasury FMV Adjustment	-78.51	38.63	0.00	-39.88
0240 -- Interest Receivable	15.97	17.18	33.15	0.00
Total Assets	19,508.31	88.96	1,036.15	18,561.12
Total Assets & Other Debits	19,508.31	88.96	1,036.15	18,561.12
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	1,003.00	1,003.00	0.00
1210 -- Accounts Payable	0.00	1,003.00	1,003.00	0.00
Total Liabilities	0.00	2,006.00	2,006.00	0.00
Equity				
2140 -- Fund Balance-Assigned	-19,508.31	0.00	0.00	-19,508.31
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2510 -- Appropriations/Oth Fin Use	0.00	0.00	19,571.00	-19,571.00
2600 -- Budgetary Fund Balance	0.00	19,571.00	0.00	19,571.00
2710 -- Revenues/Other Fin Sources	0.00	0.00	55.81	-55.81
2810 -- Expenditures/Other Fin Uses	0.00	1,003.00	0.00	1,003.00
Total Equity	-19,508.31	20,574.00	19,626.81	-18,561.12
Total Liabilities, Equity & Other Credits	-19,508.31	22,580.00	21,632.81	-18,561.12
Total Montecito Fire UHR Mello-Roos	0.00	22,668.96	22,668.96	0.00

General Ledger Transactions

From 10/1/2013 to 10/31/2013

Selection Criteria: Fund = 3650; GLAccount = 0110

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
EFC - 0008725	10/1/2013		0110		Montecito Fire PR Dir Dept 10/1/2013	0.00	266,033.69	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0090180	10/1/2013		0110		PR for MFD 10/1/13	0.00	2,050.59		
AUT - WTISSUE	10/3/2013		0110		Warrants Issued 20131003	0.00	56,349.75		
AUT - WTISSUE	10/3/2013		0110		Warrants Issued 20131003	0.00	1,086.36		
AUT - WTISSUE	10/3/2013		0110		Warrants Issued 20131003	0.00	16,881.00		
AUT - E100413	10/4/2013		0110		ACH DAILY PAYMENTS 10/04/2013	0.00	4,546.32	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - E100413	10/4/2013		0110		ACH DAILY PAYMENTS 10/04/2013	0.00	12,313.10	711633	DELTA DENTAL
AUT - WTISSUE	10/4/2013		0110		Warrants Issued 20131004	0.00	330.00		
AUT - WTISSUE	10/4/2013		0110		Warrants Issued 20131004	0.00	692.50		
AUT - WTISSUE	10/4/2013		0110		Warrants Issued 20131004	0.00	85,997.90		
AUT - E100713	10/7/2013		0110		ACH DAILY PAYMENTS 10/07/2013	0.00	1,770.00	602719	INFORMA CORP
AUT - E100713	10/7/2013		0110		ACH DAILY PAYMENTS 10/07/2013	0.00	37.99	009266	SPRINT
AUT - E100713	10/7/2013		0110		ACH DAILY PAYMENTS 10/07/2013	0.00	1,231.51	297454	VERIZON WIRELESS
AUT - E100713	10/7/2013		0110		ACH DAILY PAYMENTS 10/07/2013	0.00	227.80	363210	Kimball Midwest Corp
AUT - E100913	10/9/2013		0110		ACH DAILY PAYMENTS 10/09/2013	0.00	183.60	285433	Mission Uniform Service Inc
AUT - E100913	10/9/2013		0110		ACH DAILY PAYMENTS 10/09/2013	0.00	136.28	285433	Mission Uniform Service Inc
AUT - WTISSUE	10/10/2013		0110		Warrants Issued 20131010	0.00	798.55		
DEP - 5379887	10/10/2013		0110		Treasury Deposits 10/10/13	28,033.23	0.00		
AUT - E101113	10/11/2013		0110		ACH DAILY PAYMENTS 10/11/2013	0.00	111.84	032539	NESTLE PURE LIFE DIRECT
AUT - E101113	10/11/2013		0110		ACH DAILY PAYMENTS 10/11/2013	0.00	35.54	032539	NESTLE PURE LIFE DIRECT
AUT - E101113	10/11/2013		0110		ACH DAILY PAYMENTS 10/11/2013	0.00	334.34	556712	MONTECITO WATER DISTRICT
AUT - E101113	10/11/2013		0110		ACH DAILY PAYMENTS 10/11/2013	0.00	230.49	556712	MONTECITO WATER DISTRICT
AUT - WTISSUE	10/11/2013		0110		Warrants Issued 20131011	0.00	93.91		
AUT - WTISSUE	10/11/2013		0110		Warrants Issued 20131011	0.00	291.84		
AUT - WTISSUE	10/11/2013		0110		Warrants Issued 20131011	0.00	368.73		
AUT - WTISSUE	10/11/2013		0110		Warrants Issued 20131011	0.00	358.26		

Last Updated: 12/2/2013 3:31 AM

General Ledger Transactions

From 10/1/2013 to 10/31/2013

Selection Criteria: Fund = 3650; GLAccount = 0110

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - WTISSUE	10/11/2013		0110		Warrants Issued 20131011	0.00	433.31		
AUT - WTISSUE	10/11/2013		0110		Warrants Issued 20131011	0.00	19.24		
JE - 0090760	10/11/2013		0110		INVOICE# 2013-08 DISPATCH SERVICES	21,202.00	0.00		
AUT - E101413	10/14/2013		0110		ACH DAILY PAYMENTS 10/14/2013	0.00	2,004.79	005392	THE VILLAGE SERVICE STATION
AUT - E101413	10/14/2013		0110		ACH DAILY PAYMENTS 10/14/2013	0.00	209.00	293280	Freedom Signs
AUT - E101413	10/14/2013		0110		ACH DAILY PAYMENTS 10/14/2013	0.00	1,148.16	579739	Unisource
AUT - E101413	10/14/2013		0110		ACH DAILY PAYMENTS 10/14/2013	0.00	1,759.45	734760	Dell Marketing LP
AUT - E101413	10/14/2013		0110		ACH DAILY PAYMENTS 10/14/2013	0.00	51.51	756692	Smardan Hatcher Company
AUT - E101413	10/14/2013		0110		ACH DAILY PAYMENTS 10/14/2013	0.00	2,669.59	776537	COX COMMUNICATIONS
AUT - E101513	10/15/2013		0110		ACH DAILY PAYMENTS 10/15/2013	0.00	499.50	024241	SHAUN P DAVIS
AUT - E101513	10/15/2013		0110		ACH DAILY PAYMENTS 10/15/2013	0.00	841.23	636799	DEWITT PINTO PETROLEUM
AUT - E101513	10/15/2013		0110		ACH DAILY PAYMENTS 10/15/2013	0.00	480.38	636799	DEWITT PINTO PETROLEUM
AUT - E101613	10/16/2013		0110		ACH DAILY PAYMENTS 10/16/2013	0.00	550.00	413373	MATT PURKERSON PAINTING
AUT - WTISSUE	10/16/2013		0110		Warrants Issued 20131016	0.00	336.54		
AUT - WTISSUE	10/16/2013		0110		Warrants Issued 20131016	0.00	781.29		
AUT - WTISSUE	10/16/2013		0110		Warrants Issued 20131016	0.00	1,306.80		
AUT - WTISSUE	10/16/2013		0110		Warrants Issued 20131016	0.00	16,540.00		
AUT - WTISSUE	10/16/2013		0110		Warrants Issued 20131016	0.00	84,551.96		
EFC - 0008817	10/16/2013		0110		Montecito Fire PR Dir Dept 10/16/13	0.00	261,881.69	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0008825	10/16/2013		0110		ADP fees, 10/15/2013	0.00	199.23	050379	ADP INC
AUT - E101713	10/17/2013		0110		ACH DAILY PAYMENTS 10/17/2013	0.00	148.26	005120	SATCOM GLOBAL INC
AUT - E101713	10/17/2013		0110		ACH DAILY PAYMENTS 10/17/2013	0.00	235.80	184823	VILLAGE AUTOMOTIVE REPAIR INC
AUT - E101713	10/17/2013		0110		ACH DAILY PAYMENTS 10/17/2013	0.00	3,108.00	556913	Montecito Firemens Assoc
AUT - E101713	10/17/2013		0110		ACH DAILY PAYMENTS 10/17/2013	0.00	4,454.50	645665	Price Postal & Parma
AUT - E101713	10/17/2013		0110		ACH DAILY PAYMENTS 10/17/2013	0.00	2,605.88	767200	SOUTHERN CALIFORNIA EDISON
AUT - E101713	10/17/2013		0110		ACH DAILY PAYMENTS 10/17/2013	0.00	51.41	767800	THE GAS COMPANY

General Ledger Transactions

From 10/1/2013 to 10/31/2013

Selection Criteria: Fund = 3650; GLAccount = 0110

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - E101713	10/17/2013		0110		ACH DAILY PAYMENTS 10/17/2013	0.00	50.93	767800	THE GAS COMPANY
AUT - E101713	10/17/2013		0110		ACH DAILY PAYMENTS 10/17/2013	0.00	70.59	890283	BOUND TREE MEDICAL
AUT - PT02719	10/17/2013		0110		CY UNSEC 1% APPMT 2013/14 (3020)	566,824.38	0.00		
AUT - PT02720	10/17/2013		0110		RED PY REFUNDS 1%-1st Qtr 13/14(3040)	0.00	6,538.78		
AUT - PT02721	10/17/2013		0110		INTEREST PY Refunds-1st Qtr 13/14(3380)	0.00	229.63		
JE - 0090917	10/17/2013		0110		Unsec1/4% Admin Fee 13/14 per Gov'tCode29142(3020)	0.00	1,457.37		
DEP - 5379888	10/18/2013		0110		Treasury Deposits 10/18/13	16,460.69	0.00		
AUT - INTCASH	10/21/2013		0110		INTEREST APPORTIONMENT CASH	1,848.22	0.00		
AUT - PT02731	10/22/2013		0110		Secured 1% Collections 7/1/2013-10/17/2013 (3010)	574,072.69	0.00		
AUT - PT02734	10/24/2013		0110		SUPPL PY 1% APPMT 9/13 (3054)	9,387.80	0.00		
AUT - WTISSUE	10/25/2013		0110		Warrants Issued 20131025	0.00	670.24		
AUT - WTISSUE	10/25/2013		0110		Warrants Issued 20131025	0.00	942.50		
AUT - WTISSUE	10/25/2013		0110		Warrants Issued 20131025	0.00	825.00		
AUT - WTISSUE	10/25/2013		0110		Warrants Issued 20131025	0.00	3,500.81		
AUT - WTISSUE	10/25/2013		0110		Warrants Issued 20131025	0.00	85,727.13		
AUT - E102813	10/28/2013		0110		ACH DAILY PAYMENTS 10/28/2013	0.00	898.42	297454	VERIZON WIRELESS
JE - 0091003	10/28/2013		0110		Move funds from genl fund for secured tax stmts	0.00	4,127.63		
AUT - WTISSUE	10/29/2013		0110		Warrants Issued 20131029	0.00	103.00		
AUT - WTISSUE	10/29/2013		0110		Warrants Issued 20131029	0.00	8,406.40		
AUT - WTISSUE	10/29/2013		0110		Warrants Issued 20131029	0.00	98.00		
AUT - E103013	10/30/2013		0110		ACH DAILY PAYMENTS 10/30/2013	0.00	443.09	636799	DEWITT PINTO PETROLEUM
AUT - E103013	10/30/2013		0110		ACH DAILY PAYMENTS 10/30/2013	0.00	40.00	868001	City of Santa Maria - Fire Department
AUT - E103013	10/30/2013		0110		ACH DAILY PAYMENTS 10/30/2013	0.00	202.00	010233	BENJAMIN HAUSER
AUT - E103013	10/30/2013		0110		ACH DAILY PAYMENTS 10/30/2013	0.00	81.00	293280	Freedom Signs
AUT - E103013	10/30/2013		0110		ACH DAILY PAYMENTS 10/30/2013	0.00	103.00	394166	Hydrex Pest Control-SB Accts
AUT - E103013	10/30/2013		0110		ACH DAILY PAYMENTS 10/30/2013	0.00	490.39	636799	DEWITT PINTO PETROLEUM
AUT - SUTAXJE	10/31/2013		0110		SUTAX JE - October 2013	0.00	11.90		

General Ledger Transactions

From 10/1/2013 to 10/31/2013

Selection Criteria: Fund = 3650; GLAccount = 0110

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - WTISSUE	10/31/2013		0110		Warrants Issued 20131031	0.00	16,540.00		
AUT - WTISSUE	10/31/2013		0110		Warrants Issued 20131031	0.00	1,680.00		
AUT - WTISSUE	10/31/2013		0110		Warrants Issued 20131031	0.00	86,292.19		
DEP - 5379889	10/31/2013		0110		Treasury Deposits 10/31/13	2,950.26	0.00		
Total Montecito Fire Protection Dist						1,220,779.27	1,058,889.41		

Revenue Status

As of: 10/31/2013 (34% 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	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	13,092,378.00	574,072.69	-12,518,305.31	4.38 %
3011 -- Property Tax-Unitary	95,036.00	0.00	-95,036.00	0.00 %
3020 -- Property Tax-Current Unsecd	560,700.00	565,367.01	4,667.01	100.83 %
3040 -- Property Tax-Prior Secured	0.00	-7,900.85	-7,900.85	--
3054 -- Supplemental Pty Tax-Current	126,656.00	30,587.81	-96,068.19	24.15 %
3056 -- Supplemental Pty Tax-Prior	0.00	16,533.53	16,533.53	--
Total Taxes	13,874,770.00	1,178,660.19	-12,696,109.81	8.49 %
Use of Money and Property				
3380 -- Interest Income	14,345.00	1,618.59	-12,726.41	11.28 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	6,847.33	6,847.33	--
3409 -- Other Rental of Bldgs and Land	48,864.00	10,775.53	-38,088.47	22.05 %
Total Use of Money and Property	63,209.00	19,241.45	-43,967.55	30.44 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	40,276.11	40,276.11	--
4220 -- Homeowners Property Tax Relief	77,800.00	0.00	-77,800.00	0.00 %
Total Intergovernmental Revenue-State	77,800.00	40,276.11	-37,523.89	51.77 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	0.00	106,088.36	106,088.36	--
Total Intergovernmental Revenue-Federal	0.00	106,088.36	106,088.36	--
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	182,038.00	73,935.93	-108,102.07	40.62 %
Total Miscellaneous Revenue	182,038.00	73,935.93	-108,102.07	40.62 %
Total Revenues	14,197,817.00	1,418,202.04	-12,779,614.96	9.99 %

Revenue Status

As of: 10/31/2013 (34% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Total Montecito Fire Protection Dist	14,197,817.00	1,418,202.04	-12,779,614.96	9.99 %
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	0.47	0.47	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	9.44	9.44	--
Total Use of Money and Property	0.00	9.91	9.91	--
Total Revenues	0.00	9.91	9.91	--
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	741,164.00	364,525.70	-376,638.30	49.18 %
Total Other Financing Sources	741,164.00	364,525.70	-376,638.30	49.18 %
Total Other Financing Sources & Uses	741,164.00	364,525.70	-376,638.30	49.18 %
Total Montecito Fire Pension Oblig	741,164.00	364,535.61	-376,628.39	49.18 %

Revenue Status

As of: 10/31/2013 (34% 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	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	1,926.79	1,926.79	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	4,351.01	4,351.01	--
Total Use of Money and Property	0.00	6,277.80	6,277.80	--
Total Revenues	0.00	6,277.80	6,277.80	--
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	218,281.00	0.00	-218,281.00	0.00 %
Total Other Financing Sources	218,281.00	0.00	-218,281.00	0.00 %
Total Other Financing Sources & Uses	218,281.00	0.00	-218,281.00	0.00 %
Total Montecito Fire Cap Outlay Res	218,281.00	6,277.80	-212,003.20	2.88 %

Revenue Status

As of: 10/31/2013 (34% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	6,287.98	6,287.98	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	21,359.73	21,359.73	--
Total Use of Money and Property	0.00	27,647.71	27,647.71	--
Total Revenues	0.00	27,647.71	27,647.71	--
Total Montecito Fire Land & Building	0.00	27,647.71	27,647.71	--

Expenditure Status

As of: 10/31/2013 (34% 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	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,364,335.00	1,815,788.01	4,548,546.99	28.53 %
6300 -- Overtime	850,000.00	352,383.71	497,616.29	41.46 %
6400 -- Retirement Contribution	1,793,563.00	577,412.35	1,216,150.65	32.19 %
6475 -- Retiree Medical OPEB	786,540.00	0.00	786,540.00	0.00 %
6550 -- FICA/Medicare	97,358.00	27,907.29	69,450.71	28.66 %
6600 -- Health Insurance Contrib	1,216,410.00	503,443.14	712,966.86	41.39 %
6700 -- Unemployment Ins Contribution	9,715.00	208.84	9,506.16	2.15 %
6900 -- Workers Compensation	759,407.00	241,409.86	517,997.14	31.79 %
Total Salaries and Employee Benefits	11,877,328.00	3,518,553.20	8,358,774.80	29.62 %
Services and Supplies				
7030 -- Clothing and Personal	20,036.00	1,578.48	18,457.52	7.88 %
7050 -- Communications	74,115.00	27,354.18	46,760.82	36.91 %
7060 -- Food	2,600.00	80.10	2,519.90	3.08 %
7070 -- Household Expense	22,550.00	6,191.52	16,358.48	27.46 %
7090 -- Insurance	29,867.00	29,867.10	-0.10	100.00 %
7120 -- Maintenance - Equipment	95,880.00	49,674.27	46,205.73	51.81 %
7200 -- MTC-Struct/Impr & Grounds	20,500.00	3,807.62	16,692.38	18.57 %
7322 -- Consulting & Mgmt Fees	3,100.00	0.00	3,100.00	0.00 %
7324 -- Audit and Accounting Fees	25,305.00	4,201.25	21,103.75	16.60 %
7400 -- Medical, Dental and Lab	20,564.00	2,670.15	17,893.85	12.98 %
7430 -- Memberships	2,500.00	1,190.00	1,310.00	47.60 %
7440 -- Miscellaneous Expense	90,000.00	5,090.00	84,910.00	5.66 %
7450 -- Office Expense	25,851.00	7,028.64	18,822.36	27.19 %
7460 -- Professional & Special Service	336,500.00	36,451.95	300,048.05	10.83 %
7506 -- Administration Fees	173,000.00	0.00	173,000.00	0.00 %

Expenditure Status

As of: 10/31/2013 (34% 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	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
7507 -- ADP Payroll Fees	6,000.00	1,784.87	4,215.13	29.75 %
7530 -- Publications & Legal Notices	2,000.00	79.04	1,920.96	3.95 %
7580 -- Rents/Leases-Structure	5,535.00	1,625.00	3,910.00	29.36 %
7630 -- Small Tools & Instruments	38,016.00	261.46	37,754.54	0.69 %
7650 -- Special Departmental Expense	48,223.00	13,275.81	34,947.19	27.53 %
7653 -- Training Fees & Supplies	2,000.00	300.00	1,700.00	15.00 %
7671 -- Special Projects	27,000.00	0.00	27,000.00	0.00 %
7730 -- Transportation and Travel	17,000.00	4,912.24	12,087.76	28.90 %
7731 -- Gasoline-Oil-Fuel	50,000.00	19,833.19	30,166.81	39.67 %
7732 -- Training and Travel	71,000.00	3,667.52	67,332.48	5.17 %
7760 -- Utilities	45,000.00	17,676.01	27,323.99	39.28 %
Total Services and Supplies	1,254,142.00	238,600.40	1,015,541.60	19.02 %
Capital Assets				
8300 -- Equipment	29,690.00	10,937.57	18,752.43	36.84 %
Total Capital Assets	29,690.00	10,937.57	18,752.43	36.84 %
Total Expenditures	13,161,160.00	3,768,091.17	9,393,068.83	28.63 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	959,445.00	364,525.70	594,919.30	37.99 %
Total Other Financing Uses	959,445.00	364,525.70	594,919.30	37.99 %
Total Other Financing Sources & Uses	959,445.00	364,525.70	594,919.30	37.99 %
Changes to Fund Balances				
Changes to Nonspendable				
9605 -- Prepaids/Deposits	4,386.00	4,386.00	0.00	100.00 %
Total Changes to Nonspendable	4,386.00	4,386.00	0.00	100.00 %

Expenditure Status

As of: 10/31/2013 (34% 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	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Total Changes to Fund Balances	4,386.00	4,386.00	0.00	100.00 %
Total Montecito Fire Protection Dist	14,124,991.00	4,137,002.87	9,987,988.13	29.29 %

Expenditure Status

As of: 10/31/2013 (34% Elapsed)
Accounting Period: CLOSED

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	2,190.00	2,190.00	0.00	100.00 %
Total Services and Supplies	2,190.00	2,190.00	0.00	100.00 %
Other Charges				
7830 -- Interest Expense	112,164.00	59,528.40	52,635.60	53.07 %
Total Other Charges	112,164.00	59,528.40	52,635.60	53.07 %
Total Expenditures	114,354.00	61,718.40	52,635.60	53.97 %
Other Financing Sources & Uses				
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	629,000.00	304,997.30	324,002.70	48.49 %
Total Other Financing Uses	629,000.00	304,997.30	324,002.70	48.49 %
Total Other Financing Sources & Uses	629,000.00	304,997.30	324,002.70	48.49 %
Total Montecito Fire Pension Oblig	743,354.00	366,715.70	376,638.30	49.33 %

Expenditure Status

As of: 10/31/2013 (34% 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	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Capital Assets				
8300 -- Equipment	359,605.00	53,739.72	305,865.28	14.94 %
Total Capital Assets	359,605.00	53,739.72	305,865.28	14.94 %
Total Expenditures	359,605.00	53,739.72	305,865.28	14.94 %
Total Montecito Fire Cap Outlay Res	359,605.00	53,739.72	305,865.28	14.94 %

Expenditure Status

As of: 10/31/2013 (34% Elapsed)
Accounting Period: CLOSED

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Construction in Progress	100,000.00	147.29	99,852.71	0.15 %
Total Capital Assets	200,000.00	147.29	199,852.71	0.07 %
Total Expenditures	200,000.00	147.29	199,852.71	0.07 %
Total Montecito Fire Land & Building	200,000.00	147.29	199,852.71	0.07 %

Expenditure Status

As of: 10/31/2013 (34% Elapsed)
Accounting Period: CLOSED

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	19,571.00	1,003.00	18,568.00	5.12 %
Total Services and Supplies	19,571.00	1,003.00	18,568.00	5.12 %
Total Expenditures	19,571.00	1,003.00	18,568.00	5.12 %
Total Montecito Fire UHR Mello-Roos	19,571.00	1,003.00	18,568.00	5.12 %
Total Report	15,447,521.00	4,558,608.58	10,888,912.42	29.51 %

Revenue Status

As of: 10/31/2013 (34% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	10/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	17.18	17.18	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	38.63	38.63	--
Total Use of Money and Property	0.00	55.81	55.81	--
Total Revenues	0.00	55.81	55.81	--
Total Montecito Fire UHR Mello-Roos	0.00	55.81	55.81	--
Total Report	15,157,262.00	1,816,718.97	-13,340,543.03	11.99 %

Expenditure Transactions

From 10/1/2013 to 10/31/2013

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						
CLM - 0253943	10/1/2013		Employer & employee contributions, 10/1	16,881.00	356600	Hartford Life Insurance
CLM - 0253944	10/1/2013		Survivor benefit & employee contribution 10/1/13	13,096.28	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0008725	10/1/2013		Montecito Fire PR Dir Dept 10/1/2013	262,220.98	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0090180	10/1/2013		PR for MFD 10/1/13	-31,819.87		
CLM - 0255650	10/3/2013		Employee paid insurance, Sept	1,086.36	244645	AFLAC
CLM - 0257530	10/16/2013		Survivor benefit & employee contribution, 10/16/13	13,063.47	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0257531	10/16/2013		Dues & insurance 10/16/2013	3,108.00	556913	Montecito Firemens Assoc
CLM - 0257532	10/16/2013		Employer & employee contributions 10/16/13	16,540.00	356600	Hartford Life Insurance
EFC - 0008817	10/16/2013		Montecito Fire PR Dir Dept 10/16/13	258,258.66	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0090962	10/16/2013		PR for MFD, 10/16/13	-37,363.58		
JE - 0091232	10/16/2013		Adjust CLM 257530, p/r dtd 10/16	1,504.23		
CLM - 0258374	10/25/2013		Health Benefits, November	485.60	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0258377	10/31/2013		Survivor benefit & employee contributions 11/1/13	13,137.79	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0258379	10/31/2013		Employer & employee contributions 11/1/13	16,540.00	356600	Hartford Life Insurance
				546,738.92	Total Regular Salaries	
Line Item Account 6300 -- Overtime						
JE - 0090180	10/1/2013		PR for MFD 10/1/13	33,870.46		
JE - 0090962	10/16/2013		PR for MFD, 10/16/13	37,363.58		
				71,234.04	Total Overtime	
Line Item Account 6400 -- Retirement Contribution						
CLM - 0253944	10/1/2013		Retirement contributions 10/1/13	72,901.62	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0257530	10/16/2013		Retirement contributions, 10/16/13	71,488.49	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM

Expenditure Transactions

From 10/1/2013 to 10/31/2013

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
JE - 0091232	10/16/2013		Adjust CLM 257530, p/r dtd 10/16	-1,504.23		
CLM - 0258377	10/31/2013		Retirement contributions 11/1/13	73,154.40	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total Retirement Contribution				216,040.28		
Line Item Account 6550 -- FICA/Medicare						
EFC - 0008725	10/1/2013		Montecito Fire PR Dir Dept 10/1/2013	3,752.55	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0008817	10/16/2013		Montecito Fire PR Dir Dept 10/16/13	3,623.03	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total FICA/Medicare				7,375.58		
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0253940	10/1/2013		Dental insurance, October	12,313.10	711633	DELTA DENTAL
CLM - 0258374	10/25/2013		Health Benefits, November	85,241.53	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0258376	10/25/2013		Life insurance, November	670.24	007069	LINCOLN NATIONAL LIFE INS
CLM - 0258375	10/31/2013		Dental insurance, Nov	12,411.41	711633	DELTA DENTAL
MIC - 0047834	10/31/2013		Vision insurance - active	1,501.44	855111	Vision Service Plan-CA
MIC - 0047834	10/31/2013		Vision insurance - retirees	1,077.12	855111	Vision Service Plan-CA
Total Health Insurance Contrib				113,214.84		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0008725	10/1/2013		Montecito Fire PR Dir Dept 10/1/2013	60.16	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				60.16		
Line Item Account 6900 -- Workers Compensation						
CLM - 0255644	10/3/2013		W/c deposit premium, October	56,349.75	033694	STATE COMPENSATION INS
DJE - 0050384	10/16/2013		SCIF temp disability, Bumanglag 9/13-9/26/13	-1,850.54		
DJE - 0050658	10/24/2013		SCIF, temp disab S. Bumanglag, 9/27-10/10/13	-1,850.54		
DJE - 0051004	10/31/2013		SCIF temp disability, S. Bumanglag, 10/11-10/24/13	-1,850.54		
Total Workers Compensation				50,798.13		

Expenditure Transactions

From 10/1/2013 to 10/31/2013

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 7030 -- Clothing and Personal						
CLM - 0258669	10/29/2013		RTF patches (40)	98.00	725807	SANTA BARBARA CO FIRE CHIEF ASSOC
Total Clothing and Personal				98.00		
Line Item Account 7050 -- Communications						
CLM - 0254653	10/3/2013		Cellular phone charges	1,231.51	297454	VERIZON WIRELESS
CLM - 0255640	10/4/2013		E92 Sim card for MDC, Sept	37.99	009266	SPRINT
MIC - 0047228	10/10/2013		Verizon 805-RT7-4365	44.00	308867	VERIZON CALIFORNIA
MIC - 0047228	10/10/2013		Verizon 805-RT0-0176	44.00	308867	VERIZON CALIFORNIA
MIC - 0047228	10/10/2013		Verizon 805-181-0808	44.00	308867	VERIZON CALIFORNIA
MIC - 0047228	10/10/2013		Verizon 805-565-9618	8.27	308867	VERIZON CALIFORNIA
MIC - 0047228	10/10/2013		Verizon 805-969-0318	22.05	308867	VERIZON CALIFORNIA
MIC - 0047228	10/10/2013		Verizon 805-UH0-4248	636.23	308867	VERIZON CALIFORNIA
CLM - 0256597	10/11/2013		CAD connectivity & Internet	2,669.59	776537	COX COMMUNICATIONS
CLM - 0257760	10/16/2013		Satellite phone charges	148.26	005120	SATCOM GLOBAL INC
MIC - 0047702	10/16/2013		805-AC2-2189	44.00	308867	VERIZON CALIFORNIA
MIC - 0047702	10/16/2013		805-AC5-2190	44.00	308867	VERIZON CALIFORNIA
MIC - 0047702	10/16/2013		805-RT0-2320	44.00	308867	VERIZON CALIFORNIA
MIC - 0047702	10/16/2013		805-565-3651	371.93	308867	VERIZON CALIFORNIA
MIC - 0047702	10/16/2013		805-969-7762	647.12	308867	VERIZON CALIFORNIA
MIC - 0047702	10/16/2013		805-RTO-6142	106.70	308867	VERIZON CALIFORNIA
MIC - 0047702	10/16/2013		805-RT7-4343	49.05	308867	VERIZON CALIFORNIA
CLM - 0258908	10/24/2013		Cellular phone charges	898.42	297454	VERIZON WIRELESS
DJE - 0051004	10/31/2013		S. Pfister - Reimb. cell phone chrgs	-214.50		
Total Communications				6,876.62		
Line Item Account 7070 -- Household Expense						
CLM - 0255405	10/3/2013		Visa charges, 9/23/13	431.99	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0047226	10/8/2013		Shop towels, Sta. 1	183.60	285433	Mission Uniform Service Inc

Expenditure Transactions

From 10/1/2013 to 10/31/2013

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 - 0047226	10/8/2013		Shop towels, coveralls, Sta. 2	136.28	285433	Mission Uniform Service Inc
CLM - 0256592	10/10/2013		Refuse disposal, Sta. 1	358.26	509950	Marborg Industries
MIC - 0047227	10/10/2013		Bottled water, Sta. 1	111.84	032539	NESTLE PURE LIFE DIRECT
MIC - 0047227	10/10/2013		Bottled water, Sta. 2	35.54	032539	NESTLE PURE LIFE DIRECT
CLM - 0256593	10/11/2013		Household supplies	1,148.16	579739	Unisource
CLM - 0256603	10/11/2013		Household supplies	19.24	853237	Montecito Village Hardware
Total Household Expense				2,424.91		
Line Item Account 7120 -- Maintenance - Equipment						
CLM - 0255405	10/3/2013		Visa charges, 9/23/13	1,078.04	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0255633	10/4/2013		Car washing, Sept	330.00	175045	HUGO'S AUTO DETAILING
CLM - 0256594	10/11/2013		Brake pads/rotors - 912 vehicle, air filter-E391	368.73	437104	CARQUEST AUTO PARTS
CLM - 0256599	10/11/2013		Parts for OES 317	51.51	756692	Smardan Hatcher Company
CLM - 0256600	10/11/2013		Copier maintenance	291.84	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0256604	10/11/2013		Service on blower, Sta. 2	93.91	000250	A-OK MOWER SHOP INC
CLM - 0256687	10/11/2013		Replace striping on 920 vehicle	209.00	293280	Freedom Signs
CLM - 0257757	10/16/2013		Mount, balance, alignment - U91 tires	235.80	184823	VILLAGE AUTOMOTIVE REPAIR INC
DJE - 0050384	10/16/2013		VFIS - reimb. damages 920 vehicle	-2,709.81		
CLM - 0257767	10/25/2013		Accident repair - 920 vehicle	3,500.81	176600	Dino DeNunzio's Paint & Body Shop
CLM - 0258370	10/29/2013		Hydrostatic testing (5) tanks	103.00	003647	AQUA LAB INDUSTRIES
Total Maintenance - Equipment				3,552.83		
Line Item Account 7200 -- MTC-Struct/Impr & Grounds						
CLM - 0255405	10/3/2013		Visa charges, 9/23/13	6.69	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0255646	10/4/2013		Landscape maintenance, Sept & trim pslm trees	692.50	639830	Peyton Scapes
CLM - 0258369	10/29/2013		Qtrly pest control	103.00	394166	Hydrex Pest Control-SB Accts
Total MTC-Struct/Impr & Grounds				802.19		

Expenditure Transactions

From 10/1/2013 to 10/31/2013

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 7400 -- Medical, Dental and Lab						
CLM - 0257763	10/16/2013		Medical supplies	70.59	890283	BOUND TREE MEDICAL
Total Medical, Dental and Lab				70.59		
Line Item Account 7440 -- Miscellaneous Expense						
CLM - 0259561	10/31/2013		Position brush chipper - Oak Creek Cyn	140.00	546185	MCPHERSON TREE CARE INC
DJE - 0051004	10/31/2013		M. Matkins - reimb tractor mowing, Stoddard Lane	-840.00		
Total Miscellaneous Expense				-700.00		
Line Item Account 7450 -- Office Expense						
CLM - 0255405	10/3/2013		Visa charges, 9/23/13	746.54	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0256598	10/11/2013		Office supplies	433.31	778083	STAPLES CREDIT PLAN
CLM - 0256689	10/11/2013		Laptop for conference room	1,759.45	734760	Dell Marketing LP
CLM - 0258373	10/29/2013		Change lettering for existing sign	81.00	293280	Freedom Signs
AUT - SUTAXJE	10/31/2013		SUTAX JE - October 2013	11.90		
Total Office Expense				3,032.20		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0255645	10/4/2013		Computer support, Sept	1,770.00	602719	INFORMA CORP
CLM - 0257487	10/16/2013		Prof. services	4,454.50	645665	Price Postel & Parma
CLM - 0257835	10/25/2013		Review & revise Dispatch Agreement	942.50	008116	HOWELL MOORE & GOUGH LLP
CLM - 0259520	10/31/2013		Prof. services	1,680.00	476600	LIEBERT CASSIDY WHITMORE
Total Professional & Special Service				8,847.00		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0008825	10/16/2013		ADP fees, 10/15/2013	199.23	050379	ADP INC
Total ADP Payroll Fees				199.23		
Line Item Account 7580 -- Rents/Leases-Structure						
CLM - 0257759	10/25/2013		Gibraltar space rental Qtrly, Oct-Dec	750.00	155004	Community Radio Inc
Total Rents/Leases-Structure				750.00		

Expenditure Transactions

From 10/1/2013 to 10/31/2013

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 7630 -- Small Tools & Instruments						
CLM - 0255781	10/4/2013		Shop supplies	227.80	363210	Kimball Midwest Corp
Total Small Tools & Instruments				227.80		
Line Item Account 7650 -- Special Departmental Expense						
CLM - 0255405	10/3/2013		Visa charges, 9/23/13	491.81	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0257764	10/16/2013		Blue dot markers, epoxy, dispenser	781.29	237102	DISPENSING TECHNOLOGY CORP
DJE - 0051004	10/31/2013		R. Lauritson, Hauser - reimb. shift calendars	-22.65		
Total Special Departmental Expense				1,250.45		
Line Item Account 7653 -- Training Fees & Supplies						
CLM - 0256606	10/14/2013		Reimb. tuition - PALS, ACLS	300.00	024241	SHAUN P DAVIS
Total Training Fees & Supplies				300.00		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0255405	10/3/2013		Visa charges, 9/23/13	944.38	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Transportation and Travel				944.38		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0255405	10/3/2013		Visa charges, 9/23/13	846.87	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0256596	10/11/2013		Gasoline charges, Sept	2,004.79	005392	THE VILLAGE SERVICE STATION
MIC - 0047444	10/11/2013		Diesel fuel, 10/7/13	480.38	636799	DEWITT PINTO PETROLEUM
MIC - 0047444	10/11/2013		Diesel fuel, 9/28/13	841.23	636799	DEWITT PINTO PETROLEUM
MIC - 0047910	10/29/2013		Diesel fuel, 10/17/13	490.39	636799	DEWITT PINTO PETROLEUM
MIC - 0047910	10/29/2013		Diesel fuel, 10/10/13	443.09	636799	DEWITT PINTO PETROLEUM
Total Gasoline-Oil-Fuel				5,106.75		
Line Item Account 7732 -- Training and Travel						
CLM - 0256606	10/14/2013		Reimb. tuition - Prevention 1	199.50	024241	SHAUN P DAVIS
CLM - 0257765	10/16/2013		Reimb. mileage--Confined space, tuition-Instr. 1B	336.54	011365	JORDAN ZEITSOFF

Expenditure Transactions

From 10/1/2013 to 10/31/2013

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 - 0258368	10/29/2013		Reimb. tuition - Prev. 1	202.00	010233	BENJAMIN HAUSER
CLM - 0258371	10/29/2013		Tuition - Confined Space Rescue Tech (2)	40.00	868001	City of Santa Maria - Fire Department
			Total Training and Travel	778.04		
Line Item Account 7760 -- Utilities						
MIC - 0047425	10/10/2013		Water service, Sta. 1	334.34	556712	MONTECITO WATER DISTRICT
MIC - 0047425	10/10/2013		Water service, Sta. 2	230.49	556712	MONTECITO WATER DISTRICT
CLM - 0257761	10/16/2013		Electricity service, Sta. 1 & 2	2,605.88	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0047701	10/16/2013		Gas service, Sta. 1	51.41	767800	THE GAS COMPANY
MIC - 0047701	10/16/2013		Gas service, Sta. 2	50.93	767800	THE GAS COMPANY
CLM - 0257759	10/25/2013		Gibraltar power Qtrly, Oct-Dec	75.00	155004	Community Radio Inc
JE - 0091003	10/28/2013		Move funds from genl fund for secured tax stmts	4,127.63		
			Total Utilities	7,475.68		
Line Item Account 8300 -- Equipment						
CLM - 0255632	10/15/2013		Paint communication box - Shepard Mesa	550.00	413373	MATT PURKERSON PAINTING
CLM - 0258918	10/29/2013		Toshiba Color Copier	8,406.40	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
			Total Equipment	8,956.40		
			Total Montecito Fire Protection Dist	1,056,455.02		

Expenditure Transactions

From 10/1/2013 to 10/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7460 -- Professional & Special Service						
CLM - 0257762	10/16/2013		Prof. services-research regarding dissolution CFD	560.50	645665	Price Postel & Parma
			Total Professional & Special Service	560.50		
			Total Montecito Fire UHR Mello-Roos	560.50		

Warrant Information

From 10/1/2013 to 10/31/2013

Selection Criteria: Fund = 3650-3654

Layout Options: None

Warrant Number	Issued Date	Issuing Fund	Paid Date	Amount	Vendor	Payee Name
09571802	10/3/2013	3650	10/7/2013	56,349.75	033694	STATE COMPENSATION INS
09571803	10/3/2013	3650	10/9/2013	1,086.36	244645	AFLAC
09571804	10/3/2013	3650	10/8/2013	16,881.00	356600	HARTFORD LIFE INSURANCE
09571985	10/4/2013	3650	10/11/2013	330.00	175045	HUGO'S AUTO DETAILING
09571986	10/4/2013	3650	10/9/2013	692.50	639830	PEYTON SCAPES
09572005	10/4/2013	3650	10/15/2013	85,997.90	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
09572508	10/10/2013	3650	10/16/2013	798.55	308867	VERIZON CALIFORNIA
09572624	10/11/2013	3650	10/17/2013	93.91	000250	A-OK MOWER SHOP INC
09572625	10/11/2013	3650	10/16/2013	291.84	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
09572626	10/11/2013	3650	10/18/2013	368.73	437104	CARQUEST AUTO PARTS
09572627	10/11/2013	3650	10/17/2013	358.26	509950	MARBORG INDUSTRIES
09572628	10/11/2013	3650	10/21/2013	433.31	778083	STAPLES CREDIT PLAN
09572629	10/11/2013	3650	10/17/2013	19.24	853237	MONTECITO VILLAGE HARDWARE
09573007	10/16/2013	3650	10/22/2013	336.54	011365	JORDAN ZEITSOFF
09573008	10/16/2013	3650	10/22/2013	781.29	237102	DISPENSING TECHNOLOGY CORP
09573009	10/16/2013	3650	10/24/2013	1,306.80	308867	VERIZON CALIFORNIA
09573010	10/16/2013	3650	10/23/2013	16,540.00	356600	HARTFORD LIFE INSURANCE
09573022	10/16/2013	3650	10/22/2013	84,551.96	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
09573849	10/25/2013	3650	11/4/2013	670.24	007069	LINCOLN NATIONAL LIFE INS
09573850	10/25/2013	3650	10/31/2013	942.50	008116	HOWELL MOORE & GOUGH LLP
09573851	10/25/2013	3650	10/31/2013	825.00	155004	COMMUNITY RADIO INC
09573852	10/25/2013	3650	10/30/2013	3,500.81	176600	DINO DENUNZIO'S PAINT & BODY SHOP
09573862	10/25/2013	3650	11/4/2013	85,727.13	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
09574013	10/29/2013	3650	11/4/2013	103.00	003647	AQUA LAB INDUSTRIES
09574014	10/29/2013	3650	11/1/2013	8,406.40	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
09574015	10/29/2013	3650	11/15/2013	98.00	725807	SANTA BARBARA CO FIRE CHIEF ASSOC
09574337	10/31/2013	3650	11/5/2013	16,540.00	356600	HARTFORD LIFE INSURANCE



Warrant Information

From 10/1/2013 to 10/31/2013

Selection Criteria: Fund = 3650-3654

Layout Options: None

Warrant Number	Issued Date	Issuing Fund	Paid Date	Amount	Vendor	Payee Name
09574338	10/31/2013	3650	11/5/2013	1,680.00	476600	LIEBERT CASSIDY WHITMORE
09574346	10/31/2013	3650	11/5/2013	86,292.19	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM

**PUBLIC
AGENCY
RETIREMENT
SERVICES**

PARS

MONTECITO FIRE PROTECTION DISTRICT
PARS GASB 45 Program

Monthly Account Report for the Period
9/1/2013 to 9/30/2013

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

Account Summary

Source	Beginning Balance as of 9/1/2013	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 9/30/2013
Employer Contribution	\$2,721,922.82	\$0.00	\$80,870.16	\$1,175.31	\$0.00	\$0.00	\$2,801,617.67
Totals	\$2,721,922.82	\$0.00	\$80,870.16	\$1,175.31	\$0.00	\$0.00	\$2,801,617.67

Investment Selection

Moderate HighMark PLUS

Investment Objective

The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. 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	
2.97%	4.24%	10.43%	8.62%	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

