

MONTECITO FIRE PROTECTION DISTRICT

Agenda for the Regular Meeting of the Board of Directors

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

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

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Presentation of Transparency Certificate of Excellence by California Special Districts Association Field Coordinator, Steven Nascimento. (Strategic Plan Goal 9)
3. Receive presentation from Briana Rodriguez from Carpinteria High School and Madeline Rogers from Santa Barbara High School regarding "The Science of Recovery". (Strategic Plan Goal 3)
4. Receive presentation from PARS/Highmark representatives, Tory Milazzo and Mitch Barker, regarding the Fire District's post-retirement plan trust investment strategies. (Strategic Plan Goal 9.1)
5. Consider approval of Resolution 2019-08, establishing the Fire Station Location Planning Committee. (Strategic Plan Goal 4)
 - a. Staff report presented by Fire Chief Taylor.
6. Report from the Finance Committee. (Strategic Plan Goal 9.1)
 - a. Consider recommendation to approve July, August and September 2019 financial statements.
 - b. Review PARS OPEB Trust Program statement for June, July and August 2019.
7. Approval of Minutes of the September 23, 2019 Regular Meeting.
8. Fire Chief's report.
9. Board of Director's report.

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Agenda for Regular Meeting, October 28, 2019
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10. Suggestions from Directors for items other than regular agenda items to be included for the November 25, 2019 Regular Board meeting.

11. CLOSED SESSION:

- a. CONFERENCE WITH LEGAL COUNSEL – (EXISTING LITIGATION)
(Government Code section 54956.9(a))
Southern California Fire Cases; Los Angeles County Superior Court Case No. JCCP4965

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is October 24, 2019.



Kevin Taylor, Fire Chief

Note: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements.

Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the Montecito Fire Protection District's office located at 595 San Ysidro Road during normal business hours.

Agenda

Item #4



MONTECITO FIRE PROTECTION DISTRICT

OPEB Pre-Funding Trust Program &
Pension Rate Stabilization Program (PRSP) Client Review
October 28, 2019



CONTACTS



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PARS TRUST TEAM

Trust Administrator & Consultant



TRUSTED SOLUTIONS. LASTING RESULTS.

- Recordkeeping/Sub-Trust Accounting
- Coordinates all District services
- Monitors plan compliance

35

Years of Experience
(1984-2019)

1,500+

Plans under
Administration

900+

Public Agency
Clients

500 k+

Plan Participants

\$4.0B

Assets under
Administration

Processes contributions/disbursements
Hands-on, dedicated support teams

Trustee



- 5th largest commercial bank and one of the nation's largest trustees for Section 115 trusts.
- Safeguard plan assets,
- Oversight protection as plan fiduciary
- Custodian of assets

156

Years of Experience
(1863-2019)

\$5.0T

Assets under
Administration

Investment Manager



- Investment sub-advisor to trustee U.S. Bank
- Investment policy assistance
- Uses open architecture
- Active and passive platform options
- Customized portfolios (with minimum asset level)

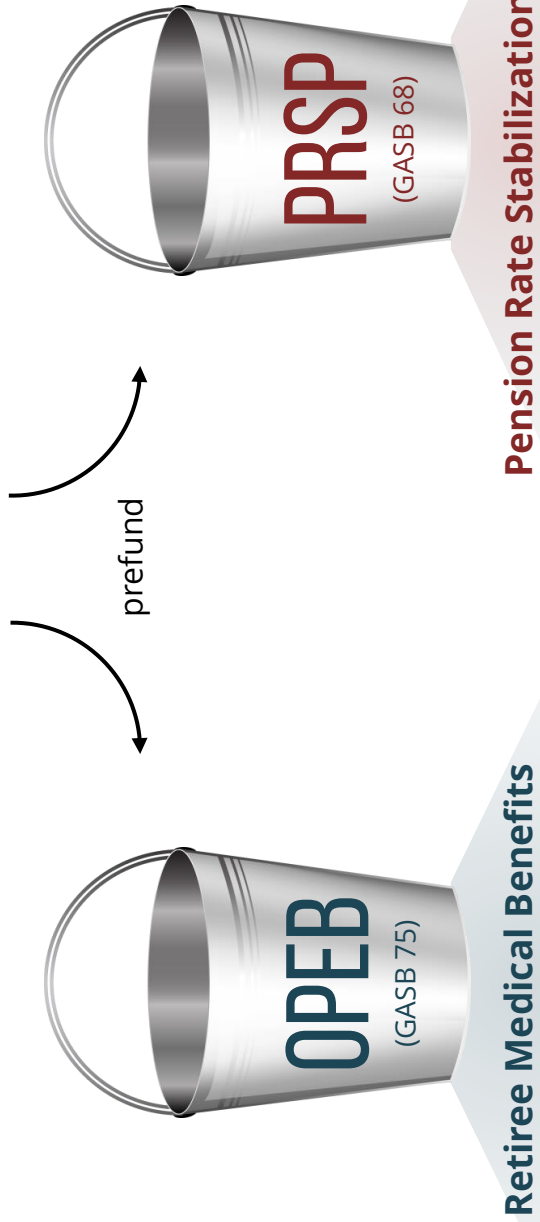
100

Years of Experience
(1919-2019)

\$16.0B

Assets under
Management

THE PARS IRS-APPROVED COMBINATION 115 TRUST



Subaccounts

OPEB and pension assets are individually sub-accounted, and can be divided by dept., bargaining group, or cost center



Financial Stability

Assets in the PARS Section 115 Combination Trust can be used to address unfunded liabilities.



Flexible

Allows separate investment strategies for OPEB and pension subaccounts.



Anytime Access

Trust funds are available anytime; OPEB for OPEB and pension for pension.



Economies-of-Scale

OPEB and pension assets aggregate and reach lower fees on tiered schedule sooner – saving money!



No Set Up Cost or Minimums

No set-up costs, no minimum annual contribution amounts, and no fees until assets are added.

SUMMARY OF AGENCY'S OPEB PLAN

Plan Type: IRC Section 115 Irrevocable Exclusive Benefit Trust

Trustee Approach: Discretionary

Plan Effective Date: October 19, 2009

Plan Administrator: Fire Chief

Current Investment Strategy: Balanced HighMark Plus (Active) Strategy; Individual Account

AS OF SEPTEMBER 30, 2019:

Initial Contribution: January 2010: \$650,000

Additional Contributions: \$7,725,803

Total Contributions: \$8,375,803

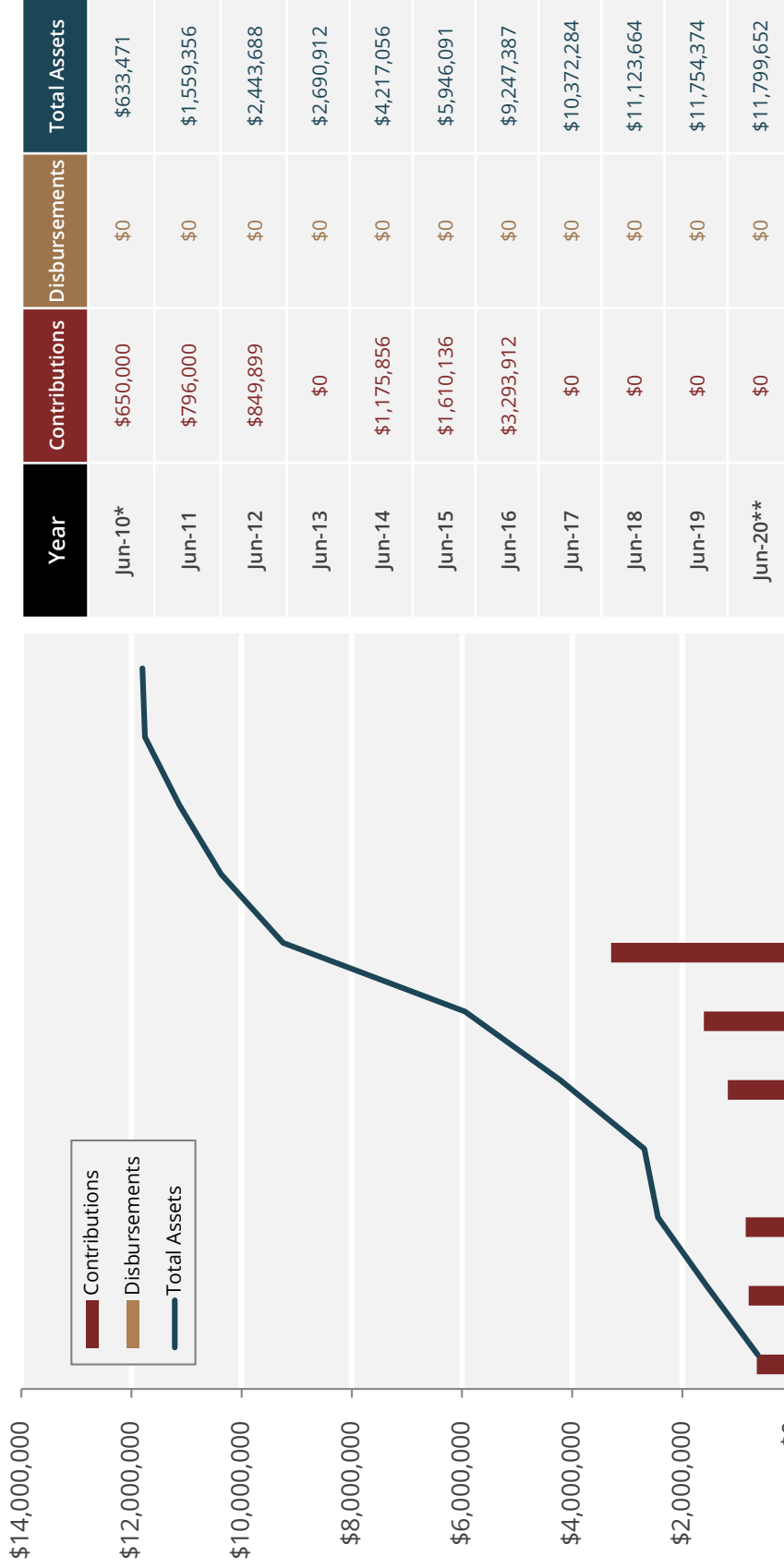
Disbursements: \$0

Total Investment Earnings: \$3,703,817

Account Balance: \$11,799,652

SUMMARY OF AGENCY'S OPEB PLAN

CONTRIBUTIONS, DISBURSEMENTS, AND TOTAL ASSETS AS OF SEPTEMBER 30, 2019:



Plan Year Ending

*Plan Year Ending June 2010 is based on 6 months of activity.

**Plan Year Ending June 2020 is based on 3 months of activity.

SUMMARY OF AGENCY'S PENSION PLAN

Plan Type: IRC Section 115 Irrevocable Exclusive Benefit Trust

Trustee Approach: Discretionary

Plan Effective Date: May 22, 2017

Plan Administrator: Fire Chief

Current Investment Strategy: Moderately Conservative HighMark Plus (Active) Strategy; Individual Account

AS OF SEPTEMBER 30, 2019:

Initial Contribution: June 2017: \$1,200,000

Additional Contributions: \$3,400,000

Total Contributions: \$4,600,000

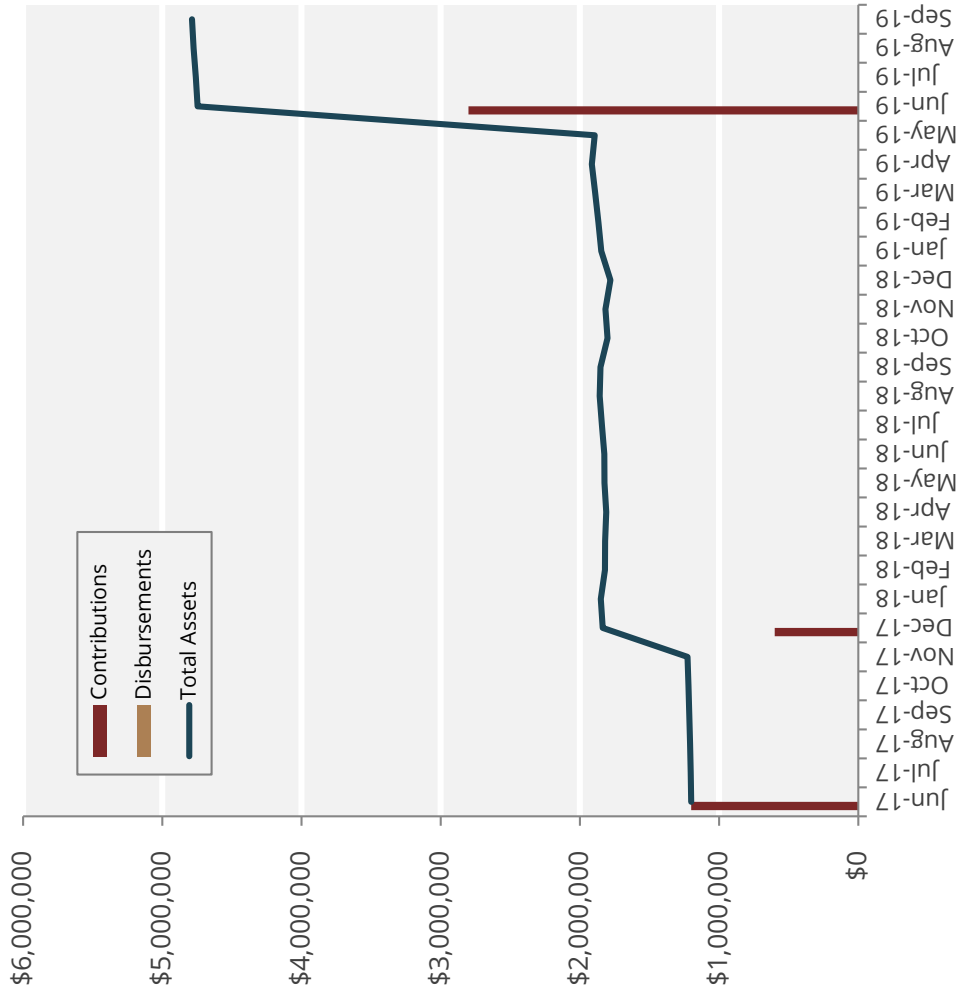
Disbursements: \$0

Total Investment Earnings: \$207,296

Account Balance: \$4,786,566

SUMMARY OF AGENCY'S PENSION PLAN

CONTRIBUTIONS, DISBURSEMENTS, AND TOTAL ASSETS AS OF SEPTEMBER 30, 2019:



Plan Month Ending

PARS: Montecito Fire Protection District September 30, 2019

**Presented by:
Tory Milazzo, CFA, Senior Portfolio Manager, Director**

ASSET ALLOCATION - PARS/PRHCP BALANCED HM PLUS - OPEB

As of September 30, 2019

Current Asset Allocation Investment Vehicle

Equity	Range: 50%-70%	60.73%
Large Cap Core	Columbia Contrarian Core Inst3	5.00%
	Vanguard Growth & Income Adm	13.03%
Large Cap Value	Dodge & Cox Stock Fund	8.28%
Large Cap Growth	Harbor Capital Appreciation Retirement	3.07%
	T. Rowe Price Growth Stock I	3.06%
Mid Cap Core	iShares Russell Mid-Cap ETF	4.88%
Small Cap Value	Undiscovered Managers Behavioral Val R6	5.03%
Small Cap Growth	Victory RS Small Cap Growth R6	3.92%
International Core	DFA Large Cap International I	3.16%
International Value	Dodge & Cox International Stock Fund	2.29%
International Growth	MFS® International Growth I	2.30%
Emerging Markets	Hartford Schroders Emerging Mkts Eq Y	3.96%
Real Estate	Vanguard Real Estate ETF	2.76%
Fixed Income	Range: 30%-50%	35.87%
Short-Term	Vanguard Short-Term Investment-Grade Adm	7.16%
Intermediate-Term	DoubleLine Core Fixed Income I	9.56%
	PIMCO Total Return Instl Fund	9.56%
	Prudential Total Return Bond Fund Class Q	9.58%
Cash	Range: 0%-20%	3.40%
	First American Government Oblig Z	3.40%
TOTAL		100.00%

As of: **September 30, 2019**

Performance Report

Account Name: **PARS/MONTECITO FPD 115P - OPEB**
#4500 + Historical Record Aggregate

	Market Value	Quarter to Date (3 Months)	Year to Date (9 Months)	1 Year	3 Years	5 Years	Inception to Date 02/01/2010
Cash & Equivalents	480,349	.53	1.66	2.21	1.41	.89	.48
FTSE 3 Month T-Bill Index		.56	1.78	2.36	1.52	.96	.53
Total Fixed Income	4,538,566	1.93	8.01	9.19	3.21	3.31	3.82
BBG Barclays US Aggregate Bd Index (USD)		2.27	8.52	10.30	2.92	3.38	3.70
Total Equities	6,780,737	-.21	17.51	.77	11.03	8.18	10.96
Large Cap Funds	3,709,673	.62	18.12	1.45	12.82	9.90	12.33
S&P 500 Composite Index		1.70	20.55	4.25	13.39	10.84	13.47
Mid Cap Funds	570,410	.52	21.67	3.08	10.66	8.29	11.36
Russell Midcap Index		.48	21.93	3.19	10.69	9.10	13.28
Small Cap Funds	975,426	-4.22	17.19	-4.41	11.63	10.39	14.30
Russell 2000 Index (USD)		-2.40	14.18	-8.89	8.23	8.19	11.60
International Equities	1,134,324	-1.38	12.51	-4.6	6.40	3.07	4.49
MSCI EAFE Index (Net)		-1.07	12.80	-1.34	6.48	3.27	5.33
REIT Sector Funds	390,904	7.55	28.38	20.13	7.54		
Dynamic Alternatives Index		.42	5.03	1.13	1.85	1.06	.73
Total Account Net of Fees**	11,799,652	.48	12.83	3.27	7.78	6.08	7.48

Plan changed from Moderate to Balanced objective on 2/4/2014 Portfolio Inception: 02/01/2010

Returns for periods over one year are annualized. The information presented has been obtained from sources believed to be accurate and reliable. Past performance is not indicative of future returns. Securities are not FDIC insured and may lose value.

**Net of fee performance beyond 1 year is an estimate due to the pooled nature of the Montecito OPEB account prior to 2017. The impact of fees across the OPEB pool account may cause the Montecito performance to differ from the net of fee numbers reported above.

ASSET ALLOCATION - PARS-MODERATELY CONSERVATIVE ACTIVE - Pension

As of September 30, 2019

Current Asset Allocation		Investment Vehicle	
Equity			29.45%
Large Cap Core	COFYX	Columbia Contrarian Core Inst3	2.41%
	VGIAX	Vanguard Growth & Income Adm	6.27%
Large Cap Value	DODGX	Dodge & Cox Stock Fund	3.42%
Large Cap Growth	HNACX	Harbor Capital Appreciation Retirement	1.68%
	PRUFX	T. Rowe Price Growth Stock Fund I	1.68%
Mid Cap Core	IWR	iShares Russell Mid-Cap ETF	2.45%
Small Cap Value	UBVFX	Undiscovered Managers Behavioral Val R6	2.24%
Small Cap Growth	RSEJX	Victory RS Small Cap Growth R6	2.09%
International Core	DFALX	DFA Large Cap International I	1.54%
International Value	DODFX	Dodge & Cox International Stock Fund	1.12%
International Growth	MGRDX	MFS® International Growth R6	1.11%
Emerging Markets	HHHFX	Hartford Schroders Emerging Mkts Fund	1.76%
Real Estate	VNQ	Vanguard Real Estate ETF	1.70%
Fixed Income			67.12%
Short-Term	VFSUX	Vanguard Short-Term Investment-Grade Adm	12.50%
Intermediate-Term	PTRRX	PIMCO Total Return Instl Fund	18.20%
	PTRQX	Prudential Total Return Bond Q	18.23%
	DBLFX	DoubleLine Core Fixed Income I	18.19%
Cash			3.43%
	FGZXX	First American Government Oblig Z	3.43%
TOTAL			100.00%

October 28, 2019

As of: September 30, 2019

Account Name: PARS/MONTECITO FPD 115P - PENSION

Account ID: XXXXXX4501

Performance Report

	Market Value	Quarter to Date (3 Months)	Year to Date (9 Months)	1 Year	Inception to Date 07/01/2017
Cash & Equivalents	164,642	.53	1.67	2.21	1.69
FTSE 3 Month T-Bill Index		.56	1.78	2.36	1.86
Total Fixed Income	3,213,701	1.86	7.87	9.04	3.90
BBG Barclays US Aggregate Bd Index (USD)		2.27	8.52	10.30	4.28
Total Equities	1,407,958	-.21	17.59	.70	7.52
Large Cap Funds	738,777	.61	18.11	1.28	9.84
S&P 500 Composite Index		1.70	20.55	4.25	11.76
Mid Cap Funds	116,936	.73	21.95	3.35	9.10
Russell Midcap Index		.48	21.93	3.19	9.12
Small Cap Funds	207,097	-4.21	17.10	-5.10	8.40
Russell 2000 Index (USD)		-2.40	14.18	-8.89	4.72
International Equities	264,114	-1.36	12.54	-.47	1.83
MSCI EAFE Index (Net)		-1.07	12.80	-1.34	2.98
Real Estate - ETFs / Sctr Fds	81,034	7.88	28.74	20.55	10.87
Dynamic Alternatives Index		.42	5.03	1.13	1.55
Total Account Net of Fees	4,786,302	1.08	10.59	6.37	4.72

Returns for periods over one year are annualized. The information presented has been obtained from sources believed to be accurate and reliable. Past performance is not indicative of future returns. Securities are not FDIC insured and may lose value.

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FUND PERFORMANCE

PARS: Montecito Fire Protection District For Period Ending September 30, 2019

LARGE CAP EQUITY FUNDS						
Fund Name	1-Month Return	3-Month Return	Year-to-Date	1-Year Return	3-Year Return	10-Year Return
Columbia Contrarian Core Inst3	1.76	1.91	21.86	3.85	11.34	12.93
Vanguard Growth & Income Adm	1.85	1.52	19.28	2.32	12.67	13.24
Harbor Capital Appreciation Retirement	-1.22	-2.11	18.62	-0.82	16.34	14.21
T. Rowe Price Growth Stock I	-0.98	-1.15	18.99	2.21	16.47	15.01
Dodge & Cox Stock	3.31	0.21	13.38	-2.00	11.34	12.01
S&P 500 TR USD	1.87	1.70	20.55	4.25	13.39	13.24
MID CAP EQUITY FUNDS						
iShares Russell Mid-Cap ETF	1.94	0.43	21.75	3.08	10.54	12.89
SMALL CAP EQUITY FUNDS						
Undiscovered Managers Behavioral Val R6	6.27	-1.31	14.96	-8.51	6.20	12.72
Victory RS Small Cap Growth R6	-4.13	-7.29	21.96	-6.42	16.10	14.72
Russell 2000 TR USD	2.08	-2.40	14.18	-8.89	8.23	11.19
REAL ESTATE FUNDS						
Vanguard Real Estate ETF	1.88	7.40	28.13	19.85	7.06	12.88
INTERNATIONAL EQUITY FUNDS						
Dodge & Cox International Stock	4.41	-1.66	11.00	-2.75	5.26	4.92
DFA Large Cap International I	3.11	-0.99	12.98	-2.04	6.45	4.86
MFS International Growth R6	1.20	-1.17	16.76	3.06	10.07	7.38
MSCI EAFE NR USD	2.87	-1.07	12.80	-1.34	6.48	4.90
Hartford Schroders Emerging Mkts Eq F	1.80	-2.68	9.88	0.23	7.55	3.95
MSCI EM Free Index	1.91	-4.25	5.89	-2.02	5.97	3.37
BOND FUNDS						
DoubleLine Core Fixed Income I	-0.34	1.48	7.65	8.29	3.22	--
PGIM Total Return Bond R6	-0.28	2.68	10.74	12.25	4.43	5.77
PIMCO Total Return Instl	-0.42	2.36	8.58	10.08	3.56	4.32
Vanguard Short-Term Investment-Grade Adm	-0.05	0.99	5.18	5.88	2.46	2.83
BBgBarc US Agg Bond TR USD	-0.53	2.27	8.52	10.30	2.92	3.75

Source: SEI Investments, Morningstar Investments

Returns less than one year are not annualized. Past performance is no indication of future results. The information presented has been obtained from sources believed to be accurate and reliable. Securities are not FDIC insured, have no bank guarantee and may lose value.

ECONOMIC AND MARKET PERSPECTIVES

Q4 2019

October 28, 2019



**Economic and Market Perspectives
Q4 2019**

Market choppiness in the third quarter was consistent with a mixed bag of global economic data and trade headlines that shifted day by day from optimism to pessimism and back again. Meanwhile, the attack on Saudi Arabia's oil facilities briefly pushed crude prices higher, but demand for oil is ebbing worldwide as global growth slows. This issue of Perspectives discusses global markets and our outlook for the fourth quarter of 2019.

Key Takeaways:

- Investors may be faced with a lower-return, higher-risk world where it is best to take a more defensive position, focusing more on return of capital versus return on capital.
- Rising risk premiums across all asset classes may result if the global economy continues to stumble.
- The Treasury's considering 50- and 100-year Treasury bond issuance highlights a trend all investors should take note of: soaring government debt as a percentage of GDP.
- Given current valuations, our portfolios favor higher quality securities and sectors, reflecting our view that downside risk outweighs upside potential.
- U.S. shale production and oil's declining economic importance are key considerations relative to crude prices.
- Oil prices—constrained by decreasing demand and a shift away from manufacturing—should remain stable absent significant supply disruptions.

Investing in a World of Risk

Unlike the first half of 2019, an unusual situation that saw stocks and bonds rally in unison, global financial markets took many twists and turns in the third quarter. Equity markets rallied in July only to sell off in August under increasing trade policy uncertainty and a Federal Reserve (Fed) announcement that was not as dovish as investors desired.

Following a brief thawing of trade tensions, September saw equity markets claw back the lost gains and the S&P 500 index finished the third quarter up 1.7 percent. But bonds sold off aggressively to begin the month after better-than-expected economic data challenged the recessionary narrative triggered by a flattening yield curve.

Despite a brief spike in early September, the yield on the bellwether 10-year Treasury Note fell 34 basis points to 1.66 percent over the course of the quarter - a continuation of a persistent downtrend that began in mid-November 2018 when the yield hit a seven-year high-water mark of 3.24 percent.

In keeping with the Fed's dovish pivot in January that helped spur equity markets, the Federal Open Market Committee (FOMC) cut the Fed Funds rate twice in the third quarter. Chairman Powell attempted to manage investor's expectations by characterizing the easing as a precautionary "mid-cycle adjustment."

Recent choppiness of financial markets has been consistent with a mixed bag of global economic data and trade developments that shift day-by-day from optimism to pessimism and back again.

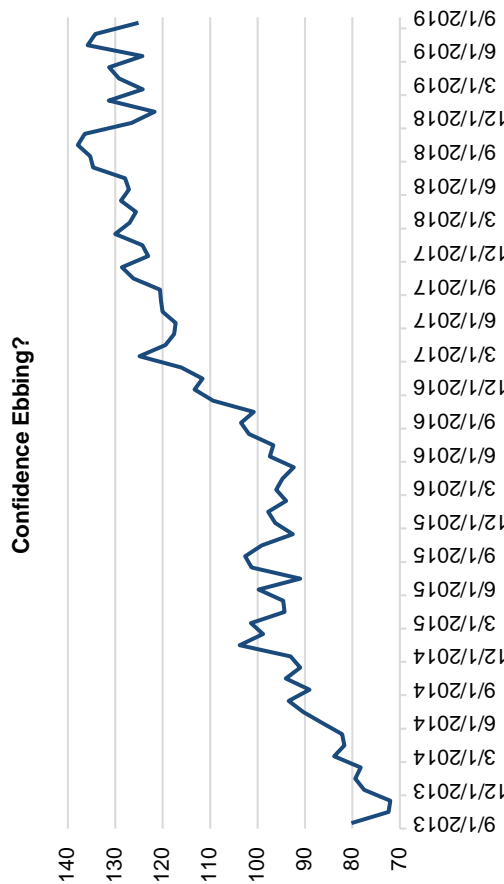
On the manufacturing front, activity indicators are fading under the weight of unresolved trade tensions. Manufacturing weakness was particularly evident in the global economies more export-oriented than the U.S. -- like Germany where manufacturing PMIs hit their lowest levels in over 10 years. Facing increasing risks that the eurozone economy may fall into recession, the European Central Bank pushed rates further into negative territory from minus 0.4 percent to minus 0.5 percent, the first interest rate cut since 2016, and indicated that it was running out of tools to stimulate the European economy.

Consumers to the Rescue

Despite U.S. trade policy uncertainty weighing heavily on global manufacturing output, the more service sector-oriented U.S. economy remained relatively resilient during the third quarter with employment growth slowing, but still healthy. September's non-farm payroll report, a closely watched barometer of economic health, served to temper fears of a broader slowdown as the jobless rate fell to 3.5% - its lowest level since December 1969.

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With the U.S. manufacturing sector under stress, and consumer spending helping to keep the domestic economy expanding, investors keep a close watch on monthly consumer confidence surveys. One such measure, The Conference Board's Consumer Confidence Index remains at healthy levels but, as shown in the chart below, September's reading was the lowest in nine months due to "the escalation of trade and tariff tensions in late August," according to The Conference Board's release.



Source: Bloomberg

Looking ahead, the seesawing U.S./China trade negotiations are likely to persist and drive additional volatility as economic growth continues to suffer under a cloud of policy uncertainty which, according to the Organization for Economic Cooperation and Development, is behind their recent downgrade in the outlook for the global economy. For the U.S., the group trimmed its GDP forecast for 2019 to 2.4 percent and 2 percent in 2020 noting that "escalating trade policy tensions are taking an increasing toll on confidence and investment."

We can't understate the unpredictability of this unique set of macroeconomic circumstances, both in terms of their root cause and how they will be dealt with from a monetary policy perspective. As Chairman Powell said in his Jackson Hole speech regarding the Fed's ability to incorporate the trade war into its playbook: "There are...no recent precedents to guide any policy response to the current situation."

Thinking about the implications for portfolio strategy going forward, we must also acknowledge that, much like central banks, there is no precedent to guide investors through the thick fog of a major trade war. What we can be certain of as we examine the bigger picture, however, is that investors are most likely faced with living in a lower-return, higher-risk world where it is best to play defense instead of offense and seek a margin of safety by emphasizing the return of capital versus the return on capital. With equity returns during this economic cycle at twice their long-term averages, we expect returns to moderate and revert back to long-term trends.

There is also a systemic risk that globalization itself is unwinding and, as the apparent benefits from the pillars of globalization – new markets, global supply chains, peace, arising from alignment of trade interests, etc.—weaken, risk premiums across the investment spectrum will rise.

As markets struggle with potentially increasing risk premiums, asset class price discovery could be complicated by the fact that many global economies operate in an environment of zero or negative interest rates which destroy both savings and investment: the foundations of future economic growth.

Negative rates also distort how investors analyze investment decisions. Because prices convey information, lack of accurate pricing delivers misinformation and unproductive capital allocation. Negative rates create a black hole where historical financial relationships and approaches are at risk of no longer being in force. We expect the impact of negative rates and unconventional central bank policies to play out over many months, if not years, and we will add this consideration to our structuring of client portfolios.

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Ahead of the Curve: Policy Sends Mixed Messages

The Federal Reserve's second rate cut in third quarter lowered short-term rates to a range of 1.75% to 2.0%. In easing U.S. monetary policy for the first time since 2007, Chairman Powell cited weakening business sentiment and investment, global growth doldrums, and declining exports as factors behind the change in direction.

The Fed's calendar includes two more meetings this year and, according to the most recent "dot plot" projections, 7 of the 17 Federal Open Market Committee (FOMC) members forecast at least one more 25-basis point cut this year. But even as many members believe another rate cut is in the offing for 2019, divisions among FOMC voting members appear to be increasing and three dissenters at September's meeting may point to Committee disharmony and murkier waters ahead.

While St. Louis Fed President James Bullard voted for a 50-basis point rate cut, two other members -- Kansas City Fed President Esther George and Boston Fed President Eric Rosengren -- voted not to cut rates at the September meeting. George and Rosengren had also voted to hold rates steady at July's Federal Reserve get-together. While some reports cast the three dissenters as a record, the early 1960s and late 1970s were marked by frequent dissenting FOMC votes — at a total of 21 meetings, either four or five members voted against the policy recommendation.¹

George's hawkish leanings date back to 2013 when she cast her first dissenting vote as a member of the Bernanke Fed. In all, she has dissented (voted to tighten) at 14 of the last 53 meetings under Chairs Bernanke, Yellen and Powell. She and Bullard have been on opposite sides of the policy debate twice so far in their overlapping tenures. It will remain an open question if other FOMC voting members adopt a Georgian orientation to break from the consensus and tighten rates in the future or side with Bullard's preference for aggressive rate cuts.

Meanwhile, the market has sent a clear message that it wants/expects more rate cuts as reflected in the inversion of the yield curve. In August, the 2-year minus 10-year Treasury yield spread briefly turned negative for the first time since 2007. This

¹ FOMC Dissent Data Appendix to "Making Sense of Dissents: A History of FOMC Dissents." Federal Reserve Bank of St. Louis Review, Third Quarter 2014 Vol. 96, No. 3, updated 08/

occurrence followed the one-month minus 10-year spread, which has been in and out of negative territory since March.

Yield curve inversions are considered a signal that the market believes the Fed is too tight relative to economic fundamentals and that more aggressive easing is necessary. The Fed's historical slowness to respond to these cues has been a common source of blame for why recessions eventually materialized. With the risk of economic overheating minimal, we believe the Fed should and will fall in line with the market – hopefully sooner rather than later.

Coming Up Short

The Fed was also in the news late in the third quarter when a liquidity crunch in the overnight/repurchase agreement (repo) market (the first such shortfall since 2008) led to an interest rate spike as banks and broker-dealers scrambled to find funds to lend to each other. The New York Fed, charged with keeping the repo market stable and liquid, auctioned about \$53 billion in repo agreements and repeated the auction process on subsequent days to stabilize market demand.

Explanations for the repo market dislocation ranged from too hasty Fed tightening of its balance sheet to corporate tax deadlines to bank reserve requirements that created outside demand for Treasuries. We are somewhat puzzled as to how these factors, none of which should have surprised the parties active in the repo market, could have led to such a funding crunch. What is clear, however, is that the cause of 2008's repo market meltdown was bank-solvency related. This time around, the underlying issue is different - a fact that all market participants took comfort in.

The most concerning aspect of the liquidity crunch is that record Treasury auctions are part of the story, highlighting public debt expansion to record levels which we believe could weigh on the growth potential of the U.S. economy.

Going Long

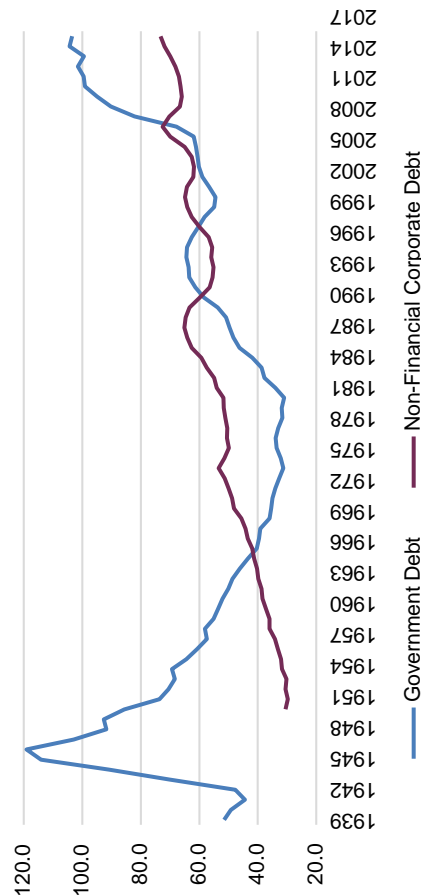
During the third quarter, the U.S. bond market digested news that the Treasury Department is researching potential market demand for a 50-year Treasury Bond. This new offering would push the yield curve out an additional 20 years and, according to Secretary Mnuchin, capitalize on low rates and help manage the record

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\$1 trillion U.S. budget deficit. If there is sufficient demand, Mnuchin suggested 100-year Treasuries might also be on the table. Government bond portfolio managers responded cautiously to the idea of ultra-long Treasuries, with some suggesting that potential yield curve disruptions and low demand for the 50-year paper made the idea less than appealing.

Consideration of 50- and 100-year bond issuances highlights an issue all investors should take note of. One statistic illustrates the decline in the productivity of government debt: In the 1980s, 50 cents of debt was worth \$1 dollar of GDP but today \$1.50 of debt is required for the same impact on GDP. As shown in the chart below, government debt as a percentage of GDP continues to expand to levels not seen since World War II.

Debt as a Percentage of GDP



Source: Federal Reserve Bank of St. Louis, International Monetary Fund

In addition to high levels of government debt, corporate debt as a percentage of U.S. GDP is at its highest level over the last several decades (as shown in the chart). Credit expansion booms driven by low rates have historically led to busts and we believe today's corporate debt market has become addicted to cheap, free-flowing credit. The Fed attempted to slow overall credit expansion in 2018 by raising short-term rates, but economic and market conditions led to an abrupt and dovish U-turn in monetary policy which has effectively served to keep the debt spigot open.

While the central bank's policy pivot is well intended, we believe that the easier monetary policies may be contributing to the lack of equilibrium required to avoid asset bubbles. Given the potential for capital destruction when bubbles burst, one must question whether kicking the can by way of artificially extending the economic cycle via an easing bias is the lesser of two evils.

In light of our concerns about asset prices relative to fundamentals, our client portfolios continue to favor higher quality securities and sectors of the market. Such defensiveness should not be interpreted as an expectation of imminent market implosion, but rather a reflection of downside risk outweighing upside potential given current valuation levels.

Energy Market Outlook: This is Not Your Father's Oil Embargo

The September 14 attack on major Saudi Arabian production facilities is the largest supply disruption in modern history (5.7 million barrels per day or 6% of global supply), larger than the supply shocks following the Iranian Revolution in 1979 and OPEC's Oil Embargo against the U.S. following the Arab-Israeli War of 1973 to 1974.²

Estimates of how quickly the stricken facilities can come back on-line range from weeks to months, depending on the damage and availability of replacement parts. Crude oil prices spiked on the news some 15% the day after the attack.

But times have changed since the oil shocks of the 1970s and, while prices at the pump may see temporary upward pressure, the attack is unlikely to lead to the gas lines and hoarding of the past. Markets seem to have sensed the limited economic

² Source: International Energy Agency



As of: September 30, 2019

impact of the disruption — the price of crude oil quickly retreated from its temporary spike back to the average 2019 price of around \$57 per barrel.³

We believe that market reactions to the attack may be driven by more than a temporary tightening of the oil spigot, however. There are two reasons this time may be different: U.S. shale production and the declining role oil plays in the U.S. economy.

Shale to the Rescue?

Delivering 12 million barrels per day, the U.S. has moved from being a net importer of oil to leading the world in crude production. One reason for the modest price change in oil may be that, in addition to potentially releasing some of the 700 million barrels of crude in the U.S. Strategic Petroleum Reserve, investors believe the U.S. can ramp up shale production to plug the gap left by the Saudi attack.

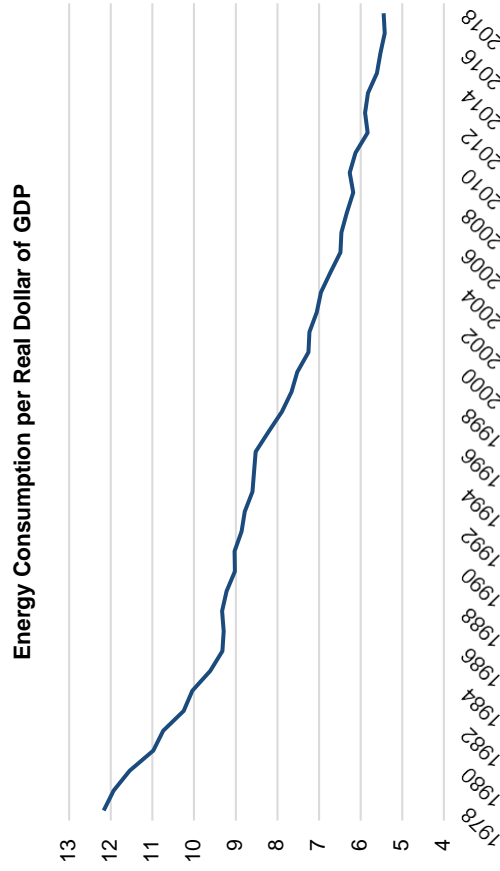
While shale producers do have capacity to increase output, many producers are under pressure from investors to exercise supply discipline avoid flooding the market. Shale-producing companies that focused on increasing production over profits were severely punished by investors this cycle. Before shifting to a more shareholder-friendly management, the overall sector recorded negative free cash flows from 2015 until late 2018.⁴

Shale companies will also face higher financing costs and limited access to capital markets until investors become convinced they've learned their lesson. While these firms may be tempted to increase production, their shareholders will counsel patience.

Weaning Ourselves from Energy

The U.S. economy has also experienced some dramatic changes since the fuel shortages and gas lines of the '70s and is less vulnerable to crude oil price shocks. This is due to a shift from a manufacturing-led economy reliant on oil-based products (currently 11% of GDP) to one led by less energy-hungry service industries that

represent around 70% of GDP.⁵ As shown in the chart below, energy intensity for the U.S. economy, as measured by consumption per unit of GDP, has declined more than half over the last few decades.



Source: U.S. Energy Information Administration

In addition to structural changes in the economy, U.S. consumers have been using less gasoline, likely due in part to migration to the cities, public transportation and vehicles offering better fuel economy. Despite population increases, consumption of gasoline has been essentially flat since the mid-2000s after increasing steadily from the post WWII era.⁶

⁵ Source: Bureau of Economic Analysis

⁶ Source: U.S. Energy Information Administration

As of: September 30, 2019

What Else is Oil Telling Us?

Despite the declining role oil prices play in consumer and business expenses, higher crude oil prices do represent an indirect tax on consumer income which could marginally impact domestic spending capacity and economic growth. With consumer spending propping up the longest economic expansion in U.S. history, rising energy costs could dampen enthusiasm for other purchases. While there are no signs consumer spending has slowed in response to the Saudi disruption, it is early days yet.

We believe that the Saudi strike has increased the risk of additional oil production attacks, and that increasing Mideast unrest will likely put an uncertainty premium on pricing going forward. But balanced against this possible tailwind is the slowing global economy.

Oil price stability following the largest supply disruption in modern history may, in part, be due to declining demand on a global scale as all regions report lower expected demand for oil. Nowhere is dwindling demand more apparent than in China. As China confronts its slowest economic growth in decades and continues to work through trade tensions with the U.S., oil demand is expected to decline by more than half, from around 6 million barrels per day in 2017 to 2.5 million barrels a day in 2023.⁷

While the attack on Saudi Arabia's oil production facilities was an unprecedented shock to the system, we believe oil prices — constrained by decreasing demand and an economic shift away from manufacturing — will remain stable absent significant supply disruptions in the future.

Economic and Market Perspectives Q4 2019

For more information, speak to your relationship manager or visit us at unionbank.com/theprivatebank

Economic and Market Perspectives is a publication of HighMark Capital Management, Inc. (HighMark). This publication is for general information only and is not intended to provide specific advice to any individual or institution. Some information provided herein was obtained from third-party sources deemed to be reliable. HighMark and its affiliates make no representations or warranties with respect to the timeliness, accuracy, or completeness of this publication and bear no liability for any loss arising from its use. All forward-looking information and forecasts contained in this publication, unless otherwise noted, are the opinion of HighMark, and future market movements may differ significantly from our expectations. HighMark, an SEC-registered investment adviser, is a wholly owned subsidiary of MUFG Union Bank, N.A. (MUFG Union Bank). HighMark manages institutional separate account portfolios for a wide variety of for-profit and nonprofit organizations, public agencies, and public and private retirement plans. MUFG Union Bank, a subsidiary of MUFG Americas Holdings Corporation, provides certain services to HighMark and is compensated for these services. Past performance does not guarantee future results. Individual account management and construction will vary depending on each client's investment needs and objectives. The benchmarks referenced in this piece are used for comparative purposes only and are provided to represent the market conditions during the period(s) shown. Benchmark returns do not reflect the deduction of advisory fees, custody fees, transaction costs, or other investment expenses, but the returns assume the reinvestment of dividends and other earnings. An investor cannot invest directly in unmanaged indices. **Investments employing HighMark strategies:**

- **Are NOT deposits or other obligations of, or guaranteed by, the Bank or any Bank affiliate**
- **Are NOT insured by the FDIC or any other federal government agency**
- **Are subject to investment risks, including the possible loss of principal invested.**



⁷ Source: International Energy Agency

As of: September 30, 2019

Disclosures

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PARS DIVERSIFIED PORTFOLIOS CONSERVATIVE

Q2 2019

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

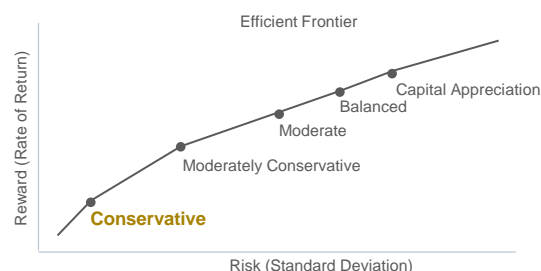
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation 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%	16%
Fixed Income	60 – 95%	80%	78%
Cash	0 – 20%	5%	6%

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

HighMark Plus Composite (Active)

Current Quarter*	2.98%
Blended Benchmark*,**	2.67%
Year To Date*	7.72%
Blended Benchmark*,**	6.80%
1 Year	7.22%
Blended Benchmark**	6.62%
3 Year	4.29%
Blended Benchmark**	3.77%
5 Year	3.60%
Blended Benchmark**	3.38%
10 Year	5.25%
Blended Benchmark**	4.39%

Index Plus Composite (Passive)

Current Quarter*	2.62%
Blended Benchmark*,**	2.67%
Year To Date*	7.01%
Blended Benchmark*,**	6.80%
1 Year	6.76%
Blended Benchmark**	6.62%
3 Year	3.57%
Blended Benchmark**	3.77%
5 Year	3.21%
Blended Benchmark**	3.38%
10 Year	4.75%
Blended Benchmark**	4.39%

* Returns less than one year are not annualized. **Breakdown for Blended Benchmark: From 10/1/2012 - Present: 7.5% S&P500, 1.5% Russell Mid Cap, 2.5% Russell 2000, 1% MSCI EM (net), 2% MSCI EAFE (net), 52.25% BBG Barclays US Agg, 25.75% ICE BofAML 1-3 Yr US Corp/Gov't, 2% ICE BofAML US High Yield Master II, 0.5% Wilshire REIT, and 5% FTSE 1 Mth T-Bill. From 4/1/2007 – 9/30/2012, the blended benchmark was 12% S&P 500; 1% Russell 2000, 2% MSCI EAFE (net), 40% ICE BofAML 1-3 Year Corp./Gov't, 40% BBG Barclays US Agg, 5% FTSE 1 Mth T-Bill. Prior to April 2007: the blended benchmark was 15% S&P 500, 40% ICE BofAML 1-3Yr Corp/Gov, 40% BBG Barclays US Agg, and 5% FTSE 1 Mth T-Bill.

ANNUAL RETURNS (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

HighMark Plus Composite (Active)

2008	-9.04%
2009	15.59%
2010	8.68%
2011	2.19%
2012	8.45%
2013	3.69%
2014	3.88%
2015	0.29%
2016	4.18%
2017	6.73%
2018	-1.35%

Index Plus Composite (Passive)

2008	-6.70%
2009	10.49%
2010	7.67%
2011	3.70%
2012	6.22%
2013	3.40%
2014	4.32%
2015	0.06%
2016	3.75%
2017	5.52%
2018	-1.09%

PORTFOLIO FACTS

HighMark Plus (Active)

Composite Inception Date	07/2004
No of Holdings in Portfolio	18

Index Plus (Passive)

Composite Inception Date	07/2004
No of Holdings in Portfolio	12

October 28, 2019

HOLDINGS

HighMark Plus (Active)

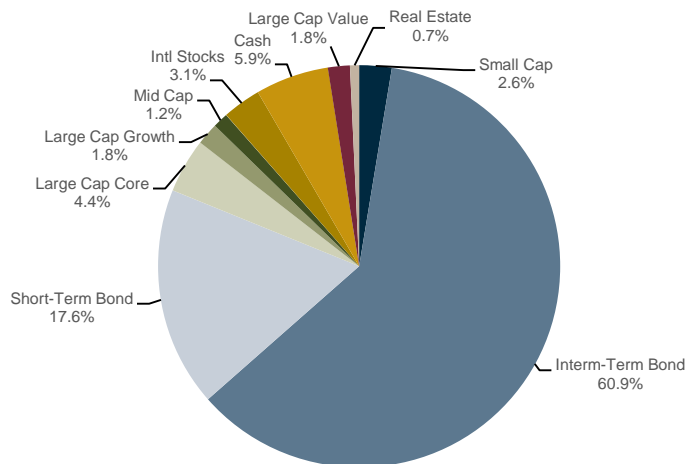
Columbia Contrarian Core I3
 Vanguard Growth & Income Adm
 Dodge & Cox Stock Fund
 Harbor Capital Appreciation - Retirement
 T. Rowe Price Growth Stock - I
 iShares Russell Mid-Cap ETF
 Vanguard Real Estate ETF
 Undiscovered Managers Behavioral Value-R6
 Victory RS Small Cap Growth - R6
 DFA Large Cap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

Index Plus (Passive)

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

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

STYLE



The performance records shown represent size-weighted composites of tax exempt accounts that meet the following criteria: Accounts are managed by HighMark's Portfolio Management Group (PMG) with full investment authority according to the PARS Conservative active and passive objectives.

The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 0.36% paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio's 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 \$12.53 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. A client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. 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 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 ICE BofAML US High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg Barclays U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The ICE BofAML 1-3 Year U.S. Corporate & Government Index tracks the bond performance of the ICE BofAML U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

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HIGHMARK CAPITAL MANAGEMENT

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 Suite 1600
 San Francisco, CA 94104
 800-582-4734

ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has nearly 100 years (including predecessor organizations) of institutional money management experience with \$7.7 billion in assets under management and \$8.3 billion in assets under advisement*. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

ABOUT THE PORTFOLIO MANAGEMENT TEAM

Andrew Brown, CFA®

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

Salvatore "Tory" Milazzo III, CFA®

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

J. Keith Stribling, CFA®

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

Christiane Tsuda

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

Anne Wimmer, CFA®

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

Randy Yurchak, CFA®

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

Asset Allocation Committee

Number of Members: 16
 Average Years of Experience: 28
 Average Tenure (Years): 15

Manager Review Group

Number of Members: 7
 Average Years of Experience: 19
 Average Tenure (Years): 7

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



PARS DIVERSIFIED PORTFOLIOS MODERATELY CONSERVATIVE

Q2 2019

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

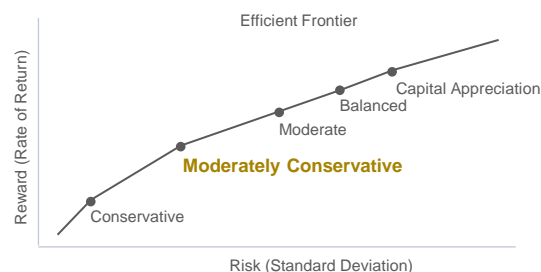
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Risk Management

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 current income, with capital appreciation as a secondary objective. 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%	31%
Fixed Income	50 - 80%	65%	66%
Cash	0 - 20%	5%	3%

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

HighMark Plus Composite (Active)

Current Quarter*	3.10%
Blended Benchmark*,**	2.97%
Year To Date*	9.37%
Blended Benchmark*,**	8.90%
1 Year	7.01%
Blended Benchmark**	6.97%
3 Year	5.82%
Blended Benchmark**	5.40%
5 Year	4.34%
Blended Benchmark**	4.40%
10 Year	6.71%
Blended Benchmark**	6.11%

Index Plus Composite (Passive)

Current Quarter*	2.83%
Blended Benchmark*,**	2.97%
Year To Date*	8.98%
Blended Benchmark*,**	8.90%
1 Year	6.99%
Blended Benchmark**	6.97%
3 Year	5.10%
Blended Benchmark**	5.40%
5 Year	4.16%
Blended Benchmark**	4.40%
10 Year	6.24%
Blended Benchmark**	6.11%

* Returns less than one year are not annualized. **Breakdown for Blended Benchmark: From 10/1/2012 - Present: 15.5% S&P500, 3% Russell Mid Cap, 4.5% Russell 2000, 2% MSCI EM (net), 4% MSCI EAFE (net), 49.25% BBG Barclays US Agg, 14% ICE BofAML 1-3 Yr US Corp/Gov't, 1.75% ICE BofAML US High Yield Master II, 1% Wishire REIT, and 5% FTSE 1 Mth T-Bill. From 4/1/2007 - 9/30/2012: the blended benchmark was 25% S&P 500; 1.5% Russell 2000, 3.5% MSCI EAFE (net), 25% ICE BofAML 1-3 Year Corp./Govt, 40% BBG Barclays US Agg, 5% FTSE 1 Mth T-Bill. Prior to April 2007, the blended benchmark was 30% S&P 500, 25% ICE BofAML 1-3Yr Corp/Gov, 40% BBG Barclays US Agg, and 5% FTSE 1 Mth T-Bill.

ANNUAL RETURNS (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

HighMark Plus Composite (Active)

2008	-15.37%
2009	18.71%
2010	10.46%
2011	1.75%
2012	10.88%
2013	7.30%
2014	4.41%
2015	0.32%
2016	4.94%
2017	9.56%
2018	-2.60%

Index Plus Composite (Passive)

2008	-12.40%
2009	11.92%
2010	9.72%
2011	3.24%
2012	8.24%
2013	6.78%
2014	5.40%
2015	-0.18%
2016	5.42%
2017	8.08%
2018	-2.33%

PORTFOLIO FACTS

HighMark Plus (Active)

Composite Inception Date	08/2004
No of Holdings in Portfolio	18

Index Plus (Passive)

Composite Inception Date	05/2005
No of Holdings in Portfolio	12

October 26, 2019

HOLDINGS

HighMark Plus (Active)

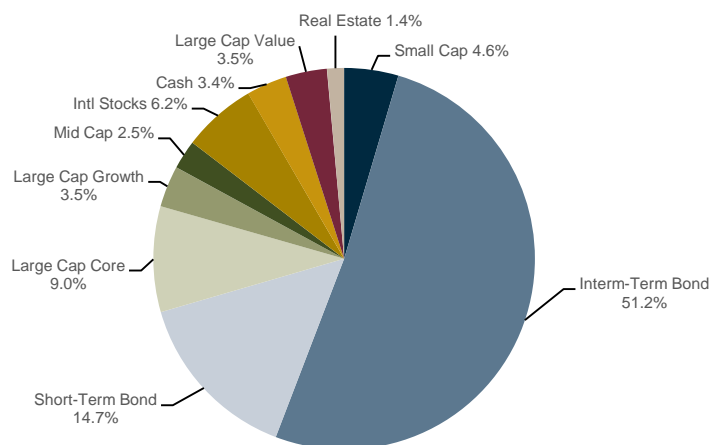
Columbia Contrarian Core I3
 Vanguard Growth & Income Adm
 Dodge & Cox Stock Fund
 Harbor Capital Appreciation - Retirement
 T. Rowe Price Growth Stock - I
 iShares Russell Mid-Cap ETF
 Vanguard Real Estate ETF
 Undiscovered Managers Behavioral Value-R6
 Victory RS Small Cap Growth - R6
 DFA Large Cap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

Index Plus (Passive)

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

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STYLE



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HIGHMARK CAPITAL MANAGEMENT

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

ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has nearly 100 years (including predecessor organizations) of institutional money management experience with \$7.7 billion in assets under management and \$8.3 billion in assets under advisement*. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

ABOUT THE PORTFOLIO MANAGEMENT TEAM

Andrew Brown, CFA®

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

Salvatore "Tory" Milazzo III, CFA®

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

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Anne Wimmer, CFA®

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 HighMark Tenure: since 2007
 Education: BA, University of California, Santa Barbara

Randy Yurchak, CFA®

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

Asset Allocation Committee

Number of Members: 16
 Average Years of Experience: 28
 Average Tenure (Years): 15

Manager Review Group

Number of Members: 7
 Average Years of Experience: 19
 Average Tenure (Years): 7

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



PARS DIVERSIFIED PORTFOLIOS MODERATE

Q2 2019

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

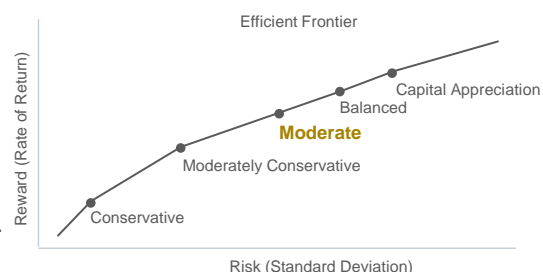
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation 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 current income and moderate capital appreciation. 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%	51%
Fixed Income	40 - 60%	45%	46%
Cash	0 - 20%	5%	3%

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

HighMark Plus Composite (Active)

Current Quarter*	3.23%
Blended Benchmark*,**	3.16%
Year To Date*	11.74%
Blended Benchmark*,**	11.35%
1 Year	6.94%
Blended Benchmark**	6.95%
3 Year	7.95%
Blended Benchmark**	7.52%
5 Year	5.43%
Blended Benchmark**	5.62%
10 Year	8.35%
Blended Benchmark**	8.18%

Index Plus Composite (Passive)

Current Quarter*	2.95%
Blended Benchmark*,**	3.16%
Year To Date*	11.36%
Blended Benchmark*,**	11.35%
1 Year	6.77%
Blended Benchmark**	6.95%
3 Year	7.14%
Blended Benchmark**	7.52%
5 Year	5.18%
Blended Benchmark**	5.62%
10 Year	8.09%
Blended Benchmark**	8.18%

* Returns less than one year are not annualized. **Breakdown for Blended Benchmark: From 10/1/2012 – Present: 26.5% S&P500, 5% Russell Mid Cap, 7.5% Russell 2000, 3.25% MSCI EM (net), 6% MSCI EAFE (net), 33.50% BBG Barclays US Agg, 10% ICE BofAML 1-3 Yr US Corp/Gov't, 1.50% ICE BofAML US High Yield Master II, 1.75% Wilshire REIT, and 5% FTSE 1 Mth T-Bill. From 4/1/2007 – 9/30/2012: the blended benchmark was 43% S&P 500; 2% Russell 2000, 5% MSCI EAFE (net), 15% ICE BofAML 1-3 Year Corp./Gov't, 30% BBG Barclays US Agg, 5% FTSE 1 Mth T-Bill. Prior to April 2007: the blended benchmark was 50% S&P 500, 15% ICE BofAML 1-3Yr Corp/Gov, 30% BBG Barclays US Agg, and 5% FTSE 1 Mth T-Bill.

ANNUAL RETURNS (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

HighMark Plus Composite (Active)

2008	-22.88%
2009	21.47%
2010	12.42%
2011	0.55%
2012	12.25%
2013	13.06%
2014	4.84%
2015	0.14%
2016	6.45%
2017	13.19%
2018	-4.03%

Index Plus Composite (Passive)

2008	-18.14%
2009	16.05%
2010	11.77%
2011	2.29%
2012	10.91%
2013	12.79%
2014	5.72%
2015	-0.52%
2016	7.23%
2017	11.59%
2018	-4.03%

PORTFOLIO FACTS

HighMark Plus (Active)

Composite Inception Date	10/2004
No of Holdings in Portfolio	18

Index Plus (Passive)

Composite Inception Date	05/2006
No of Holdings in Portfolio	12
October 28, 2019	

HOLDINGS

HighMark Plus (Active)

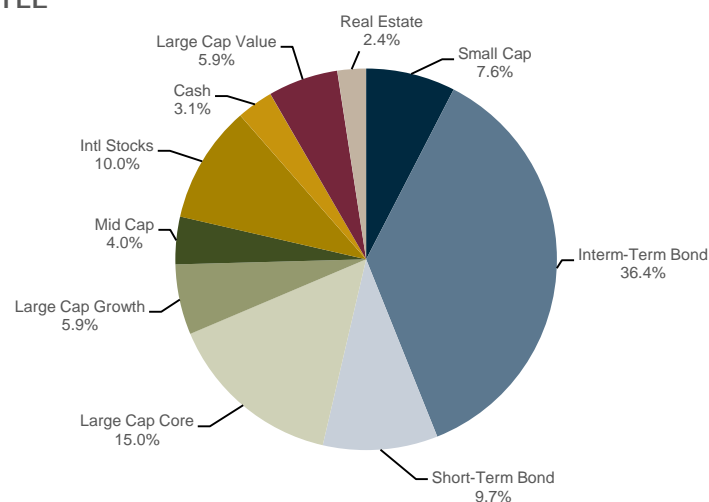
Columbia Contrarian Core I3
 Vanguard Growth & Income Adm
 Dodge & Cox Stock Fund
 Harbor Capital Appreciation - Retirement
 T. Rowe Price Growth Stock - I
 iShares Russell Mid-Cap ETF
 Vanguard Real Estate ETF
 Undiscovered Managers Behavioral Value-R6
 Victory RS Small Cap Growth - R6
 DFA Large Cap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

Index Plus (Passive)

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

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

STYLE



The performance records shown represent size-weighted composites of tax exempt accounts that meet the following criteria: Accounts are managed by HighMark's Portfolio Management Group (PMG) with full investment authority according to the PARS Moderate active and passive objectives.

The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 0.36% paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio's 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 \$12.53 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. A client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. 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 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 ICE BofAML US High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg Barclays U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The ICE BofAML 1-3 Year U.S. Corporate & Government Index tracks the bond performance of the ICE BofAML U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

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Asset Allocation Committee

Number of Members: 16
 Average Years of Experience: 28
 Average Tenure (Years): 15

Manager Review Group

Number of Members: 7
 Average Years of Experience: 19
 Average Tenure (Years): 7

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PARS DIVERSIFIED PORTFOLIOS BALANCED

Q2 2019

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

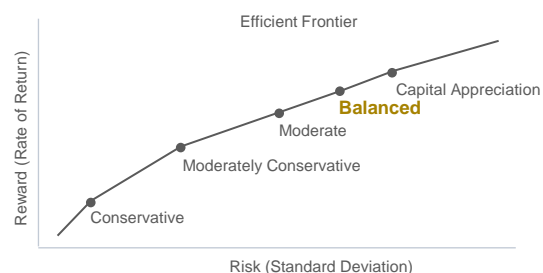
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Risk Management

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%	61%
Fixed Income	30 – 50%	35%	36%
Cash	0 – 20%	5%	3%

(Gross of Investment Management Fees, but Net of Embedded Fund Fees)

ANNUALIZED TOTAL RETURNS

HighMark Plus Composite (Active)		Index Plus Composite (Passive)	
Current Quarter*	3.30%	Current Quarter*	3.04%
Blended Benchmark**,**	3.26%	Blended Benchmark**,**	3.26%
Year To Date*	13.04%	Year To Date*	12.53%
Blended Benchmark**,**	12.59%	Blended Benchmark**,**	12.59%
1 Year	6.82%	1 Year	6.55%
Blended Benchmark**	6.90%	Blended Benchmark**	6.90%
3 Year	9.11%	3 Year	8.09%
Blended Benchmark**	8.58%	Blended Benchmark**	8.58%
5 Year	5.92%	5 Year	5.65%
Blended Benchmark**	6.22%	Blended Benchmark**	6.22%
10 Year	9.07%	10 Year	8.89%
Blended Benchmark**	9.28%	Blended Benchmark**	9.28%

* Returns less than one year are not annualized. **Breakdown for Blended Benchmark: From 10/1/2012 – Present: 32% S&P500, 6% Russell Mid Cap, 9% Russell 2000, 4% MSCI EM (net), 7% MSCI EAFE (net), 27% BBG Barclays US Agg, 6.75% ICE BofAML 1-3 Yr US Corp/Gov't, 1.25% ICE BofAML US High Yield Master II, 2% Wilshire REIT, and 5% FTSE 1 Mth T-Bill. From 4/1/2007 – 9/30/2012: the blended benchmark was 51% S&P 500; 3% Russell 2000, 6% MSCI EAFE (net), 5% ICE BofAML 1-3 Year Corp./Gov't, 30% BBG Barclays US Agg, 5% FTSE 1 Mth T-Bill. Prior to April 2007: the blended benchmark was 60% S&P 500, 5% ICE BofAML 1-3Yr Corp/Gov, 30% BBG Barclays US Agg, and 5% FTSE 1 Mth T-Bill.

ANNUAL RETURNS

HighMark Plus Composite (Active)		Index Plus Composite (Passive)	
2008	-25.72%	2008	-23.22%
2009	21.36%	2009	17.62%
2010	14.11%	2010	12.76%
2011	-0.46%	2011	1.60%
2012	13.25%	2012	11.93%
2013	16.61%	2013	15.63%
2014	4.70%	2014	6.08%
2015	0.04%	2015	-0.81%
2016	6.81%	2016	8.25%
2017	15.46%	2017	13.39%
2018	-4.88%	2018	-5.05%

PORTFOLIO FACTS

HighMark Plus (Active)		Index Plus (Passive)	
Composite Inception Date	10/2006	Composite Inception Date	10/2007
No of Holdings in Portfolio	18	No of Holdings in Portfolio	12

October 28, 2019

HOLDINGS

HighMark Plus (Active)

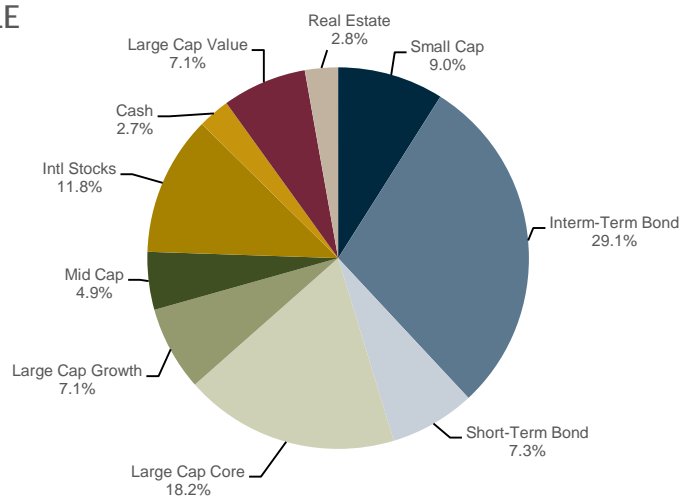
Columbia Contrarian Core I3
 Vanguard Growth & Income Adm
 Dodge & Cox Stock Fund
 Harbor Capital Appreciation - Retirement
 T. Rowe Price Growth Stock - I
 iShares Russell Mid-Cap ETF
 Vanguard Real Estate ETF
 Undiscovered Managers Behavioral Value-R6
 Victory RS Small Cap Growth - R6
 DFA Large Cap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

Index Plus (Passive)

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

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

STYLE



The performance records shown represent size-weighted composites of tax exempt accounts that meet the following criteria: Accounts are managed by HighMark's Portfolio Management Group (PMG) with full investment authority according to the PARS Balanced active and passive objectives.

The composite name has been changed from PARS Balanced/Moderately Aggressive to PARS Balanced on 5/1/2013. The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 0.36% paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio's 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 \$12.53 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. A client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. 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 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 ICE BofAML US High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg Barclays U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The ICE BofAML 1-3 Year U.S. Corporate & Government Index tracks the bond performance of the ICE BofAML U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

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PARS DIVERSIFIED PORTFOLIOS CAPITAL APPRECIATION

Q2 2019

WHY THE PARS DIVERSIFIED CAPITAL APPRECIATION PORTFOLIO?

Comprehensive Investment Solution

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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

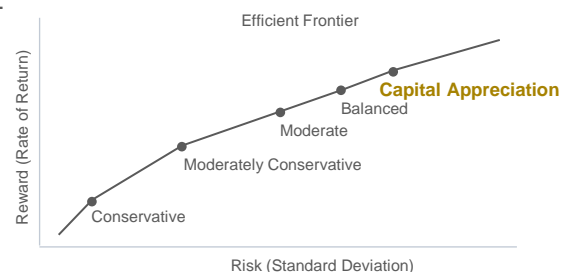
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The portfolio is constructed to control risk through four layers of diversification – asset classes (cash, fixed income, equity), investment styles (large cap, small cap, international, value, growth), managers and securities. Disciplined mutual fund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

INVESTMENT OBJECTIVE

To provide growth of principal. 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%	76%
Fixed Income	10 - 30%	20%	22%
Cash	0 - 20%	5%	2%

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

Consolidated Composite

Current Quarter*	3.32%
Blended Benchmark*, **	3.37%
Year To Date*	14.55%
Blended Benchmark*, **	14.34%
1 Year	6.61%
Blended Benchmark**	6.65%
3 Year	10.10%
Blended Benchmark**	10.10%
5 Year	6.62%
Blended Benchmark**	6.94%
10 Year	9.93%
Blended Benchmark**	10.66%

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

ANNUAL RETURNS (Gross of Investment Management Fees, but Net of Embedded Fund Fees)

Consolidated Composite

2008	N/A
2009	23.77%
2010	12.95%
2011	-1.35%
2012	13.87%
2013	20.33%
2014	6.05%
2015	-0.27%
2016	8.81%
2017	16.72%
2018	-5.82%

PORTFOLIO FACTS

Consolidated Composite

Composite Inception Date	01/2009
No of Holdings in Portfolio	18
	October 28, 2019

HOLDINGS

HighMark Plus (Active)

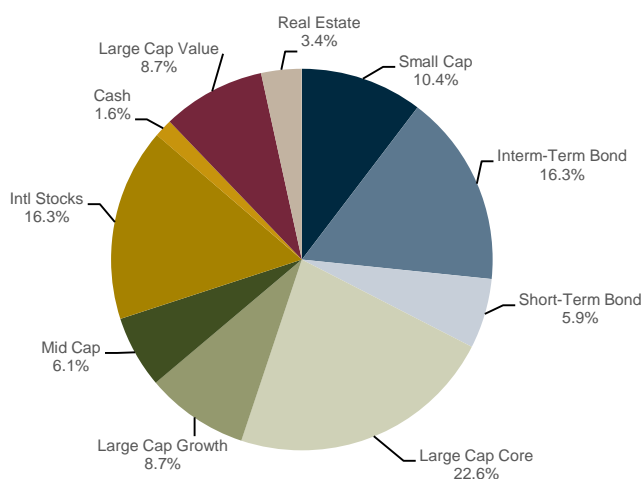
Columbia Contrarian Core I3
 Vanguard Growth & Income Adm
 Dodge & Cox Stock Fund
 Harbor Capital Appreciation - Retirement
 T. Rowe Price Growth Stock - I
 iShares Russell Mid-Cap ETF
 Vanguard Real Estate ETF
 Undiscovered Managers Behavioral Value-R6
 Victory RS Small Cap Growth - R6
 DFA Large Cap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

Index Plus (Passive)

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

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

STYLE



HIGHMARK CAPITAL MANAGEMENT

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

ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has nearly 100 years (including predecessor organizations) of institutional money management experience with \$7.7 billion in assets under management and \$8.3 billion in assets under advisement*. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

ABOUT THE PORTFOLIO MANAGEMENT TEAM

Andrew Brown, CFA®

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

Salvatore "Tory" Milazzo III, CFA®

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

J. Keith Stribling, CFA®

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

Christiane Tsuda

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

Anne Wimmer, CFA®

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

Randy Yurchak, CFA®

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

Asset Allocation Committee

Number of Members: 16
 Average Years of Experience: 28
 Average Tenure (Years): 15

Manager Review Group

Number of Members: 7
 Average Years of Experience: 19
 Average Tenure (Years): 7

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

The performance records shown represent a size-weighted composite of tax exempt accounts that meet the following criteria: Accounts are managed by HighMark's Portfolio Management Group (PMG) with full investment authority according to the PARS Capital Appreciation active and passive objectives.

The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 0.36% paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio's 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 \$12.53 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Gross returns are presented before management and custodial fees but after all trading expenses and reflect the reinvestment of dividends and other income. A client's return will be reduced by the advisory fees and other expenses it may incur as a client. Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. 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 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 ICE BofAML US High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Bloomberg Barclays U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The ICE BofAML 1-3 Year U.S. Corporate & Government Index tracks the bond performance of the ICE BofAML U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged FTSE 1-Month Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

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

Agenda Item #5



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: Kevin Taylor, Fire Chief 
Date: October 28, 2019
Topic: Fire Station Location Standing Committee

Summary

Creation of a Fire Station Location Standing Committee with the Carpinteria/Summerland Fire Protection District may identify mutually beneficial fire station locations that provide better coverage of the Eastern portion of our jurisdiction.

Discussion

The Fire District has been exploring opportunities to provide better coverage to the Eastern portion of the Fire District since late 2003. Efforts in this area have included an intensive study and site exploration within our jurisdictional boundary but have been unsuccessful to date. The Montecito Citygate Standards of Coverage Study was published and adopted by your board in 2014. The major findings of the study included the need to add a Fire Station in the Eastern portion of the District and to relocate Fire Station 1 to an area closer to Highway 101. Citygate did not contemplate Carpinteria/Summerland Fire Protection District jurisdictional needs in the study.

The Carpinteria/Summerland Fire Protection District Citygate Standards of Response and Headquarters Staffing Adequacy Study was published in 2016. Citygate identified the need to add a fire station in the center of their jurisdiction to provide equitable response times to all similar risk neighborhoods, provide for depth of response when multiple incidents occur, and to provide for concentration of response forces for high-risk properties. Citygate did not consider the Montecito Fire Protection District jurisdictional needs in the study.

Taken together, these two narrowly focused studies recommend the addition of three fire stations in two relatively small fire protection districts. A single study considering the Montecito and Carpinteria/Summerland Fire Districts jurisdictions together will likely identify mutually beneficial fire station locations.

Conclusion

Staff recommends that the Board create a Standing Committee consisting of two Board Members and the Fire Chief to work with two CRP Board Members and their Fire Chief for the purpose of exploring opportunities to work together to determine fire station locations that would be mutually beneficial.

Attachments

1. None.

Strategic Plan Reference

Strategic Plan Goal #4, Deliver Exceptional Emergency Service to our Community

MONTECITO FIRE PROTECTION DISTRICT

RESOLUTION NO 2019-08

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
ESTABLISHING THE FIRE STATION LOCATION PLANNING COMMITTEE**

WHEREAS, the Montecito Fire Protection District (“District”) is formed and operated pursuant to the Fire Protection District Law of 1987, which is codified in Health & Safety Code section 13800 et seq.; and

WHEREAS, the District’s Board of Directors desires to establish the Fire Station Location Committee (“Committee”) and to specify the purpose of the Committee; and

WHEREAS, the District’s Board of Directors finds that the formation of the Committee is consistent with the Act and a public purpose.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. Committee Established. The Board hereby establishes the Fire Station Location Planning Committee (“Committee”).
2. Committee Composition. The Committee shall be comprised of two members of the District’s Board of Directors and two members of the Carpinteria-Summerland Fire Protection District’s Board of Directors.
3. Appointment of Committee Members. The District’s Board of Directors shall appoint two members of the Board of Directors to serve on the Committee. This appointment shall occur at the District’s October 28, 2019 meeting. The other two members of the Committee shall be appointed by the Board of Directors of the Carpinteria-Summerland Fire Protection District.
4. Term of Committee Members. The term of each Committee Member appointed by the District’s Board of Directors shall be for the life of the committee or the end of the committee members elected term.
5. Purpose of Committee. The purpose of the Committee shall be as follows:
 - A. To explore mutually beneficial fire station locations in the jurisdiction of the Montecito Fire Protection District and Carpinteria-Summerland Fire Protection District.
 - B. To collect standardized response data and analyze that data in terms of both District’s standards of response coverage for the purpose of optimal fire station location.
 - C. To provide reports to the District’s Board of Directors regarding the status of the standardized response data and proposed mutually beneficial fire station locations.

D. To develop recommendations for the District's Board of Directors regarding the strategic use of resources to improve the District's emergency response capability and performance.

6. Committee Staff. The District's Fire Chief and employees designated by the Fire Chief shall serve as staff to the Committee.
7. Committee Consultants. The Committee may request consultants and other experts to provide input to the Committee on particular topics. The District's payment of any expenses associated with such consultants or experts must be preapproved by the District's Board of Directors.
8. Brown Act. The Committee shall be a standing committee of the Board of Directors of the Montecito Fire Protection District and as such shall comply with the requirements of the Ralph M. Brown Act, which is codified in Government Code section 54950 et seq. The Committee shall meet a location within the jurisdiction of either the Montecito Fire Protection District or the Carpinteria-Summerland Fire Protection District.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 28th day of October, 2019, by the following vote, to wit:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
Montecito Fire Protection District

Agenda Item #6

ATTACHMENT

#A

Variance Report
Finance Committee - October 17, 2019

Report	Line Item	Variance Explanation
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis.
2 Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled.
3 Balance Sheet	0230	The Accounts Receivable balance includes reimbursements for 6 assignments from last fiscal year. Only \$25,000 remains outstanding as of September 30.
4 Balance Sheet	0240	Interest receivable posted by the County on a quarterly basis. Payment will be received and posted in October's financials.
5 Balance Sheet	1015 & 1210	The EFT and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
6 Balance Sheet	1020	The Salaries Payable was for overtime earned for the period of June 25-30, 2019, but paid out on the July 16th payroll. A reversing journal was posted in October.
7 Balance Sheet	2110	Fund Balance - Nonspendable is for property tax impounds posted by the Auditor-Controller's Office.
8 Balance Sheet	2130	Fund Balance - Committed maintains the District's reserve balances as of 6/30/19. Reserve amounts will be increased to 6,878,000 on 10/1/19 as approved in the Final Budget.
9 Balance Sheet	2200	Fund Balance - Residual has a negative balance due to cash flow shortages. Reserves are used to cover the shortages until property tax revenues are received in November and December.
10 Balance Sheet	Fund 3652 0550	The deposit is for two prepaid engines. One engine was placed in service and a journal entry to record the capital asset will be posted in October. The other engine will remain as a deposit.
11 Financial Status		The District's budget numbers are not available in the FIN reports because the budget was uploaded into the FIN system on October 1.
12 Revenue Transactions	Fund 3652 5919	An excessed staff truck was sold at auction. The revenue was recorded as a sale of a capital asset.
13 Cost Transactions	7650	The Thomas Fire cost apportionment amount of \$3.87mm was accounted for last fiscal year. A corresponding reversal journal entry was posted on July 1, and final payment was issued on August 6.
14 Financial Trend	3380 and 3381	The County Treasurer's office will provide an explanation for the large increase in Interest Income and Unrealized Loss as compared to prior years.
15 Financial Trend	3750 and 4476	Payments for state and federal assignments from last fiscal year were received in the first quarter of the fiscal year - in prior years they have arrived in the second quarter.

Variance Report
Finance Committee - October 17, 2019

Report	Line Item	Variance Explanation
16 Financial Trend	5768	This is a new line item used to capture funds received from the worker's comp company. Instead of issuing checks to the injured employee, York issues the checks to MFD and the employee's pay is processed through payroll.
17 Financial Trend	6301 and 6310	Overtime - Reimbursable is lower this fiscal year because of a lack of assignments for staff, however there is some overtime in line 6310 (Constant Staffing) that will be reclassified to Reimbursable because it was miscoded.
18 Financial Trend	7540	This is a new line item used to capture the expense for the generator rental while the new generator is installed.
19 Expenditure Trend	6400	The large expense in July is for the Accrued Liability annual lump sum payments.
20 Expenditure Trend	6900	The large expense in July is the annual premium for worker's comp insurance.

Balance Sheet

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2019	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2019
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	13,920,068.19	335,115.83	9,437,428.36	4,817,755.66
0115 -- Treasury FMV Adjustment	49,393.22	0.00	35,941.19	13,452.03 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	23,913.80	0.00	0.00	23,913.80
0211 -- Prop Tax Impounds Receivable	206,229.00	0.00	0.00	206,229.00 2
0230 -- Accounts Receivable	300,349.00	0.00	68,638.00	231,711.00 3
0240 -- Interest Receivable	84,868.88	39,978.36	84,868.88	39,978.36 4
Total Assets	14,585,322.09	375,094.19	9,626,876.43	5,333,539.85
Total Assets & Other Debits	14,585,322.09	375,094.19	9,626,876.43	5,333,539.85
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	4,121,406.97	4,121,406.97	0.00
1015 -- EFT Payable	36,240.93	3,232,167.24	3,196,339.37	413.06 5
1020 -- Salaries & Benefits Payable	25,313.00	0.00	0.00	25,313.00 6
1210 -- Accounts Payable	119,341.71	7,317,746.34	7,241,697.33	43,292.70 5
1240 -- Accrued Expenses	3,875,975.00	3,875,975.00	0.00	0.00
1400 -- Deposits	1,000.00	0.00	0.00	1,000.00
1730 -- Unidentified Deposits	0.00	219,185.68	219,185.68	0.00
Total Liabilities	4,057,870.64	18,766,481.23	14,778,629.35	70,018.76
Equity				
2110 -- Fund Balance-Nonspendable	123,260.00	0.00	0.00	123,260.00 7
2120 -- Fund Balance-Restricted	49,393.22	35,941.19	0.00	13,452.03
2130 -- Fund Balance-Committed	6,070,500.00	0.00	0.00	6,070,500.00 8
2200 -- Fund Balance-Residual	4,284,298.23	9,812,233.53	4,584,244.36	-943,690.94 9
Total Equity	10,527,451.45	9,848,174.72	4,584,244.36	5,263,521.09

Balance Sheet

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2019	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2019
Total Liabilities, Equity & Other Credits	14,585,322.09	28,614,655.95	19,362,873.71	5,333,539.85

Balance Sheet

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2019	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2019
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,320,539.06	17,386.44	0.00	2,337,925.50
0115 -- Treasury FMV Adjustment	8,234.08	0.00	1,706.17	6,527.91
0240 -- Interest Receivable	9,586.44	11,262.19	9,586.44	11,262.19
0550 -- Deposits with Others	1,232,277.26	0.00	0.00	1,232,277.26
Total Assets	3,570,636.84	28,648.63	11,292.61	3,587,992.86
Total Assets & Other Debits	3,570,636.84	28,648.63	11,292.61	3,587,992.86
Liabilities, Equity & Other Credits				
Liabilities				
1730 -- Unidentified Deposits	0.00	7,800.00	7,800.00	0.00
Total Liabilities	0.00	7,800.00	7,800.00	0.00
Equity				
2110 -- Fund Balance-Nonspendable	1,232,277.26	0.00	0.00	1,232,277.26
2120 -- Fund Balance-Restricted	8,234.08	1,706.17	0.00	6,527.91
2140 -- Fund Balance-Assigned	2,320,539.06	0.00	0.00	2,320,539.06
2200 -- Fund Balance-Residual	9,586.44	3,413.17	22,475.36	28,648.63
Total Equity	3,570,636.84	5,119.34	22,475.36	3,587,992.86
Total Liabilities, Equity & Other Credits	3,570,636.84	12,919.34	30,275.36	3,587,992.86

Balance Sheet

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2019	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2019
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	6,328,822.22	31,394.87	8,670.50	6,351,546.59
0115 -- Treasury FMV Adjustment	22,456.85	0.00	4,722.20	17,734.65
0240 -- Interest Receivable	31,394.87	30,704.42	31,394.87	30,704.42
Total Assets	6,382,673.94	62,099.29	44,787.57	6,399,985.66
Total Assets & Other Debits	6,382,673.94	62,099.29	44,787.57	6,399,985.66
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	6,124.50	6,124.50	0.00
1015 -- EFT Payable	0.00	2,546.00	2,546.00	0.00
1210 -- Accounts Payable	0.00	8,670.50	8,670.50	0.00
Total Liabilities	0.00	17,341.00	17,341.00	0.00
Equity				
2120 -- Fund Balance-Restricted	22,456.85	4,722.20	0.00	17,734.65
2140 -- Fund Balance-Assigned	6,328,822.22	0.00	0.00	6,328,822.22
2200 -- Fund Balance-Residual	31,394.87	18,115.70	40,149.62	53,428.79
Total Equity	6,382,673.94	22,837.90	40,149.62	6,399,985.66
Total Liabilities, Equity & Other Credits	6,382,673.94	40,178.90	57,490.62	6,399,985.66

Financial Status

As of: 9/30/2019 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	9/30/2019 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	39,978.36	39,978.36	--
3381 -- Unrealized Gain/Loss Invstmnts	-35,942.00	-35,941.19	0.81	100.00 %
Use of Money and Property	-35,942.00	4,037.17	39,979.17	-11.23 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	66,204.10	66,204.10	--
Intergovernmental Revenue-State	0.00	66,204.10	66,204.10	--
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	0.00	45,488.56	45,488.56	--
Intergovernmental Revenue-Federal	0.00	45,488.56	45,488.56	--
Charges for Services				
5105 -- Reimb for District Services	0.00	23,685.00	23,685.00	--
Charges for Services	0.00	23,685.00	23,685.00	--
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	0.00	29,412.31	29,412.31	--
5909 -- Other Miscellaneous Revenue	0.00	814.34	814.34	--
Miscellaneous Revenue	0.00	30,226.65	30,226.65	--
Revenues	-35,942.00	169,641.48	205,583.48	-471.99 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	2,037,583.12	-2,037,583.12	--
6300 -- Overtime	0.00	31,202.59	-31,202.59	--
6301 -- Overtime - Reimbursable	0.00	24,357.83	-24,357.83	--
6310 -- Overtime - Constant Staffing	0.00	290,351.78	-290,351.78	--

Financial Status

As of: 9/30/2019 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	9/30/2019 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
6400 -- Retirement Contribution	0.00	1,654,778.02	-1,654,778.02	--
6550 -- FICA/Medicare	0.00	33,404.04	-33,404.04	--
6600 -- Health Insurance Contrib	0.00	501,713.78	-501,713.78	--
6700 -- Unemployment Ins Contribution	0.00	196.32	-196.32	--
6900 -- Workers Compensation	0.00	457,133.80	-457,133.80	--
Salaries and Employee Benefits	0.00	5,030,721.28	-5,030,721.28	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	26,427.68	-26,427.68	--
7050 -- Communications	0.00	30,134.48	-30,134.48	--
7070 -- Household Supplies	0.00	7,192.53	-7,192.53	--
7090 -- Insurance	0.00	32,345.00	-32,345.00	--
7120 -- Equipment Maintenance	0.00	20,753.19	-20,753.19	--
7200 -- Structure & Ground Maintenance	0.00	5,740.87	-5,740.87	--
7205 -- Fire Defense Zone	0.00	32,224.60	-32,224.60	--
7324 -- Audit and Accounting Fees	0.00	4,010.00	-4,010.00	--
7348 -- Instruments & Equip. < \$5000	0.00	1,578.22	-1,578.22	--
7363 -- Equipment Maintenance	0.00	26,078.68	-26,078.68	--
7400 -- Medical, Dental and Lab	0.00	8,687.54	-8,687.54	--
7430 -- Memberships	0.00	4,442.09	-4,442.09	--
7450 -- Office Expense	0.00	5,273.00	-5,273.00	--
7460 -- Professional & Special Service	0.00	64,164.26	-64,164.26	--
7507 -- ADP Payroll Fees	0.00	1,882.67	-1,882.67	--
7510 -- Contractual Services	0.00	35,526.60	-35,526.60	--
7530 -- Publications & Legal Notices	0.00	96.72	-96.72	--
7540 -- Rents/Leases-Equipment	0.00	6,320.10	-6,320.10	--
7580 -- Rents/Leases-Structure	0.00	2,351.79	-2,351.79	--
7630 -- Small Tools & Instruments	0.00	2,247.39	-2,247.39	--

Financial Status

As of: 9/30/2019 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	9/30/2019 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
7650 -- Special Departmental Expense	0.00	2,906.50	-2,906.50	--
7671 -- Special Projects	0.00	1,984.69	-1,984.69	--
7730 -- Transportation and Travel	0.00	6,106.07	-6,106.07	--
7731 -- Gasoline-Oil-Fuel	0.00	13,453.56	-13,453.56	--
7732 -- Training	0.00	15,584.23	-15,584.23	--
7760 -- Utilities	0.00	9,811.49	-9,811.49	--
Services and Supplies	0.00	367,323.95	-367,323.95	--
Capital Assets				
8300 -- Equipment	0.00	35,526.61	-35,526.61	--
Capital Assets	0.00	35,526.61	-35,526.61	--
Expenditures	0.00	5,433,571.84	-5,433,571.84	--
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	35,942.00	35,941.19	-0.81	100.00 %
Decrease to Restricted	35,942.00	35,941.19	-0.81	100.00 %
Changes to Fund Balances	35,942.00	35,941.19	-0.81	100.00 %
Montecito Fire Protection Dist	0.00	-5,227,989.17	-5,227,989.17	--

Financial Status

As of: 9/30/2019 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	9/30/2019 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	11,262.19	11,262.19	--
3381 -- Unrealized Gain/Loss Invstmnts	-1,707.00	-1,706.17	0.83	99.95 %
Use of Money and Property	-1,707.00	9,556.02	11,263.02	-559.81 %
Revenues	-1,707.00	9,556.02	11,263.02	-559.81 %
Other Financing Sources & Uses				
Other Financing Sources				
5919 -- Sale Capital Assets-Prsnl Prop	0.00	7,800.00	7,800.00	--
Other Financing Sources	0.00	7,800.00	7,800.00	--
Other Financing Sources & Uses	0.00	7,800.00	7,800.00	--
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	1,707.00	1,706.17	-0.83	99.95 %
Decrease to Restricted	1,707.00	1,706.17	-0.83	99.95 %
Changes to Fund Balances	1,707.00	1,706.17	-0.83	99.95 %
Montecito Fire Cap Outlay Res	0.00	19,062.19	19,062.19	--

Financial Status

As of: 9/30/2019 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	9/30/2019 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	30,704.42	30,704.42	--
3381 -- Unrealized Gain/Loss Invstmnts	-4,723.00	-4,722.20	0.80	99.98 %
Use of Money and Property	-4,723.00	25,982.22	30,705.22	-550.12 %
Revenues	-4,723.00	25,982.22	30,705.22	-550.12 %
Expenditures				
Capital Assets				
8100 -- Land	0.00	2,546.00	-2,546.00	--
8200 -- Structures&Struct Improvements	0.00	6,124.50	-6,124.50	--
Capital Assets	0.00	8,670.50	-8,670.50	--
Expenditures				
Expenditures	0.00	8,670.50	-8,670.50	--
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	4,723.00	4,722.20	-0.80	99.98 %
Decrease to Restricted	4,723.00	4,722.20	-0.80	99.98 %
Changes to Fund Balances	4,723.00	4,722.20	-0.80	99.98 %
Montecito Fire Land & Building	0.00	22,033.92	22,033.92	--
Net Financial Impact	0.00	-5,186,893.06	-5,186,893.06	--

Revenue Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2019		INTEREST APPORTIONMENT ACCRUAL	39,978.36
				39,978.36
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0919	9/30/2019		FMV ADJUSTMENTS	-35,941.19
				-35,941.19
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0121785	9/17/2019		OES Pre-position 2/1/19 (RAC-0003038)	24,048.60
DJE - 0121785	9/17/2019		OES Pre-position 1/15/19 (RAC-0003038)	1,718.95
DJE - 0121785	9/17/2019		OES Pre-position 2/1/19 (RAC-0003038)	20,339.04
DJE - 0121785	9/17/2019		OES Pre-position 1/15/19 (RAC-0003038)	1,941.23
DJE - 0121785	9/17/2019		OES Pre-position 2/1/19 (RAC-0003038)	2,793.28
DJE - 0121785	9/17/2019		OES Pre-position 1/15/19 (RAC-0003038)	7,709.00
DJE - 0121785	9/17/2019		OES Pre-position 1/15/19 (RAC-0003038)	7,654.00
				66,204.10
				3
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0119784	7/1/2019		Ogilvy Fire, reimbursement for tire	406.64
DJE - 0119888	7/23/2019		Donnell Fire, 8/4-8/23/18	45,081.92
				45,488.56
				3
Line Item Account 5105 -- Reimb for District Services				
JE - 0192320	9/19/2019		INVOICE# 2019-12 DISPATCH SERVICES	23,685.00
				23,685.00
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0119951	7/25/2019		WC disability payment, 6/18-7/15/19 (3 employees)	12,224.92
DJE - 0121787	9/18/2019		WC disability payment, 7/16-9/13/19 (2 employees)	17,187.39
				29,412.31

Revenue Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0121787	9/18/2019		CalCard rebate, August 2019	814.34
			Total Other Miscellaneous Revenue	814.34
Line Item Account 9797 -- Unrealized Gains				
AUT - FMV0919	9/30/2019		FMV RESTRICTED FUND BALANCE ADJUSTMENT	35,941.19
			Total Unrealized Gains	35,941.19
			Total Montecito Fire Protection Dist	205,582.67

Revenue Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2019		INTEREST APPORTIONMENT ACCRUAL	11,262.19
			Total Interest Income	11,262.19
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0919	9/30/2019		FMV ADJUSTMENTS	-1,706.17
			Total Unrealized Gain/Loss Invstmnts	-1,706.17
Line Item Account 5919 -- Sale Capital Assets-Prsnl Prop				
DJE - 0121785	9/17/2019		US Auction: Sale of old P920 (VIN-48443)	7,800.00
			Total Sale Capital Assets-Prsnl Prop	7,800.00
Line Item Account 9797 -- Unrealized Gains				
AUT - FMV0919	9/30/2019		FMV RESTRICTED FUND BALANCE ADJUSTMENT	1,706.17
			Total Unrealized Gains	1,706.17
			Total Montecito Fire Cap Outlay Res	19,062.19

Revenue Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2019		INTEREST APPORTIONMENT ACCRUAL	30,704.42
			Total Interest Income	30,704.42
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0919	9/30/2019		FMV ADJUSTMENTS	-4,722.20
			Total Unrealized Gain/Loss Invstmnts	-4,722.20
Line Item Account 9797 -- Unrealized Gains				
AUT - FMV0919	9/30/2019		FMV RESTRICTED FUND BALANCE ADJUSTMENT	4,722.20
			Total Unrealized Gains	4,722.20
			Total Montecito Fire Land & Building	30,704.42

Cost Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
07/16/2019	CLM - 0545621	MASSMUTUAL	Employer/employee 457 plan contributions, 7/16/19	0.00	25,085.00
07/16/2019	CLM - 0545630	MONTECITO FIREMENS ASSOC	Employee association dues, 7/16/19	0.00	6,150.00
07/16/2019	CLM - 0545630	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/16/19	0.00	1,078.00
07/16/2019	EFC - 0024246	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/16/19	0.00	511,052.34
07/16/2019	EFC - 0024246	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/16/19	0.00	245,007.56
07/16/2019	JE - 0190730		Overtime adjustment, 7/16/19	0.00	-65,432.89
07/16/2019	MIC - 0124755	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/16/19	0.00	41,669.09
07/18/2019	CLM - 0544985	AFLAC	Employee paid insurance, June 2019	0.00	1,652.92
07/18/2019	DJE - 0119764		Payroll taxes adjustment, 6/30/19	0.00	-0.03
07/18/2019	EFC - 0024253	WAGEWORKS INC	Montecito Fire FSA plan pmts, 6/27-7/15/19	0.00	875.26
07/25/2019	DJE - 0119951		Social Security reimb. for Elmquist (EE), 12/2018	0.00	-314.13
07/25/2019	EFC - 0024302	WAGEWORKS INC	Montecito Fire FSA plan pmts, 7/16-7/22/19	0.00	456.00
08/01/2019	CLM - 0547532	MASSMUTUAL	Employer/employee 457 plan contributions, 8/1/19	0.00	24,770.83
08/01/2019	CLM - 0548031	AFLAC	Employee paid insurance, July 2019	0.00	1,652.92
08/01/2019	EFC - 0024350	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/1/19	0.00	230,975.23
08/01/2019	EFC - 0024350	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/1/19	0.00	62,979.81
08/01/2019	JE - 0191107		Overtime adjustment, 8/1/19	0.00	-49,196.84
08/01/2019	MIC - 0125447	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/31/19	0.00	40,050.04
08/16/2019	CLM - 0549644	MASSMUTUAL	Employer/employee 457 plan contributions, 8/16/19	0.00	24,770.82
08/16/2019	CLM - 0549649	MONTECITO FIREMENS ASSOC	Employee association dues, 8/16/19	0.00	6,150.00
08/16/2019	CLM - 0549649	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 8/16/19	0.00	1,053.50
08/16/2019	EFC - 0024461	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/16/19	0.00	238,157.03
08/16/2019	EFC - 0024461	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/16/19	0.00	69,264.33
08/16/2019	EFC - 0024463	WAGEWORKS INC	Montecito Fire FSA plan pmts, 7/23-8/14/19	0.00	441.23

Cost Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/16/2019	JE - 0191516		Overtime adjustment, 8/16/19	0.00	-59,619.66
08/16/2019	MIC - 0126176	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/15/19	0.00	35,759.51
08/16/2019	MIC - 0126176	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/16/19	0.00	5,064.83
08/26/2019	CLM - 0550242	SCOTT CHAPMAN	S. Chapman Reimb. Savings acct deposit error	0.00	800.00
08/26/2019	EFC - 0024579	WAGEWORKS INC	Montecito Fire FSA plan pmts, 8/14-8/26/19	0.00	1,230.29
08/30/2019	JE - 0192206		Overtime adjustment, 8/30/19	0.00	-55,134.64
09/01/2019	CLM - 0551058	AFLAC	Employee paid insurance, August 2019	0.00	1,534.62
09/01/2019	CLM - 0551432	MASSMUTUAL	Employer/employee 457 plan contributions, 8/30/19	0.00	24,770.83
09/01/2019	EFC - 0024571	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/30/19	0.00	239,394.33
09/01/2019	EFC - 0024571	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/30/19	0.00	68,286.63
09/01/2019	MIC - 0126716	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/31/19	0.00	40,404.68
09/16/2019	CLM - 0553991	MASSMUTUAL	Employer/employee 457 plan contributions, 9/16/19	0.00	24,770.82
09/16/2019	CLM - 0553995	MONTECITO FIREMENS ASSOC	Employee association dues, 9/16/19	0.00	6,150.00
09/16/2019	CLM - 0553995	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 9/16/19	0.00	1,053.50
09/16/2019	EFC - 0024679	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 9/16/19	0.00	269,304.71
09/16/2019	EFC - 0024679	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 9/16/19	0.00	87,233.01
09/16/2019	EFC - 0024701	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 9/16/19	0.00	-2,015.39
09/16/2019	JE - 0192650		Overtime adjustment, 9/16/19	0.00	-116,528.17
09/16/2019	JE - 0192650		Payroll check(s), 9/16/19	0.00	2,015.39
09/16/2019	MIC - 0127342	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 9/15/19	0.00	39,407.48
09/19/2019	DJE - 0121829		Returned deposit: Chapman	0.00	-800.00
09/19/2019	EFC - 0024697	WAGEWORKS INC	Montecito Fire FSA plan pmts, 8/27-9/16/19	0.00	5,312.00
09/24/2019	CLM - 0553442	SANTA BARBARA COUNTY SHERIFF CIVIL BUREAU	Withholding Order for M. Elliott: PR 9/16/19	0.00	840.33

Cost Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Total Regular Salaries	Hours	Amount
Line Item Account 6300 -- Overtime						
07/16/2019	JE - 0190730		Overtime adjustment, 7/16/19		0.00	2,037,583.12
08/01/2019	JE - 0191107		Overtime adjustment, 8/1/19		0.00	11,129.42
08/16/2019	JE - 0191516		Overtime adjustment, 8/16/19		0.00	6,949.15
08/30/2019	JE - 0192206		Overtime adjustment, 8/30/19		0.00	5,950.03
09/16/2019	JE - 0192650		Overtime adjustment, 9/16/19		0.00	4,786.30
			Total Overtime		0.00	2,387.69
						31,202.59
Line Item Account 6301 -- Overtime - Reimbursable						
08/16/2019	JE - 0191516		Overtime adjustment, 8/16/19		0.00	5,702.69
09/16/2019	JE - 0192650		Overtime adjustment, 9/16/19		0.00	18,655.14
			Total Overtime - Reimbursable		0.00	24,357.83
Line Item Account 6310 -- Overtime - Constant Staffing						
07/16/2019	JE - 0190730		Overtime adjustment, 7/16/19		0.00	54,303.47
08/01/2019	JE - 0191107		Overtime adjustment, 8/1/19		0.00	42,247.69
08/16/2019	JE - 0191516		Overtime adjustment, 8/16/19		0.00	47,966.94
08/30/2019	JE - 0192206		Overtime adjustment, 8/30/19		0.00	50,348.34
09/16/2019	JE - 0192650		Overtime adjustment, 9/16/19		0.00	95,485.34
			Total Overtime - Constant Staffing		0.00	290,351.78
Line Item Account 6400 -- Retirement Contribution						
07/15/2019	MIC - 0124875	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Misc		0.00	139,036.00
07/15/2019	MIC - 0124875	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRAM		0.00	314.00
07/15/2019	MIC - 0124875	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRAS		0.00	1,585.00
07/15/2019	MIC - 0124875	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Safety		0.00	1,192,094.00
07/16/2019	MIC - 0124755	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/16/19		0.00	58,080.90

Cost Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/23/2019	CLM - 0546236	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2019 RBF Contribution, initial	0.00	40,286.69
08/01/2019	MIC - 0125447	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/31/19	0.00	55,622.68
08/16/2019	MIC - 0126176	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/15/19	0.00	51,965.34
08/16/2019	MIC - 0126176	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/16/19	0.00	4,763.97
09/01/2019	MIC - 0126716	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/31/19	0.00	56,036.44
09/02/2019	CLM - 0551881	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2019 RBF Contribution, Adjustment	0.00	393.18
09/16/2019	MIC - 0127342	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 9/15/19	0.00	54,599.82
			Total Retirement Contribution	0.00	1,654,778.02
Line Item Account 6550 -- FICA/Medicare					
07/16/2019	EFC - 0024246	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/16/19	0.00	11,724.29
07/18/2019	DJE - 0119764		Payroll taxes adjustment, 6/30/19	0.00	-3.41
07/25/2019	DJE - 0119951		Social Security reimb. for Elmquist (ER), 12/2018	0.00	-330.34
08/01/2019	EFC - 0024350	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/1/19	0.00	5,045.83
08/16/2019	EFC - 0024461	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/16/19	0.00	5,280.75
09/01/2019	EFC - 0024571	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/30/19	0.00	5,393.52
09/16/2019	EFC - 0024679	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 9/16/19	0.00	6,293.40
			Total FICA/Medicare	0.00	33,404.04
Line Item Account 6600 -- Health Insurance Contrib					
07/02/2019	CLM - 0544200	DELTA DENTAL	Dental insurance - active, July 2019	0.00	7,381.71
07/02/2019	CLM - 0544200	DELTA DENTAL	Dental insurance - retirees, July 2019	0.00	5,859.62
07/02/2019	CLM - 0544345	LINCOLN NATIONAL LIFE INS	Life Insurance, July 2019	0.00	856.00

Cost Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/02/2019	CLM - 0544349	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, July 2019	0.00	155,290.44
07/02/2019	MIC - 0124340	Vision Service Plan-CA	Vision insurance - active, July 2019	0.00	1,496.38
07/02/2019	MIC - 0124340	Vision Service Plan-CA	Vision insurance - retirees, MONTH	0.00	1,659.03
07/16/2019	CLM - 0545516	WAGEWORKS INC	FSA administrative fee, June 2019	0.00	106.25
08/01/2019	CLM - 0546589	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, August 2019	0.00	147,706.43
08/01/2019	CLM - 0547207	DELTA DENTAL	Dental insurance - active, AUGUST 2019	0.00	7,202.38
08/01/2019	CLM - 0547207	DELTA DENTAL	Dental insurance - retirees, AUGUST 2019	0.00	6,038.95
08/01/2019	CLM - 0548003	LINCOLN NATIONAL LIFE INS	Life Insurance, August 2019	0.00	1,596.43
08/01/2019	CLM - 0549696	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, August 2019 Late fee	0.00	154.25
08/01/2019	MIC - 0125179	Vision Service Plan-CA	Vision insurance - active, August 2019	0.00	1,691.56
08/01/2019	MIC - 0125179	Vision Service Plan-CA	Vision insurance - retirees, August 2019	0.00	1,463.85
08/15/2019	CLM - 0549052	WAGEWORKS INC	FSA administrative fee, July 2019	0.00	106.25
09/01/2019	CLM - 0550320	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, September 2019	0.00	146,514.21
09/01/2019	CLM - 0551055	DELTA DENTAL	Dental insurance - active, SEPT 2019	0.00	7,202.38
09/01/2019	CLM - 0551055	DELTA DENTAL	Dental insurance - retirees, SEPT 2019	0.00	6,038.95
09/01/2019	MIC - 0126324	Vision Service Plan-CA	Vision insurance - active, September 2019	0.00	1,463.85
09/01/2019	MIC - 0126324	Vision Service Plan-CA	Vision insurance - retirees, Sept 2019	0.00	1,789.15
09/12/2019	CLM - 0552905	WAGEWORKS INC	FSA administrative fee, August 2019	0.00	95.71
			Total Health Insurance Contrib	0.00	501,713.78

Line Item Account 6700 -- Unemployment Ins Contribution

07/16/2019	EFC - 0024246	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 7/16/19	0.00	93.35
07/18/2019	DJE - 0119764		Payroll taxes adjustment, 6/30/19	0.00	-4.00
08/01/2019	EFC - 0024350	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/1/19	0.00	23.87
08/16/2019	EFC - 0024461	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/16/19	0.00	-0.15
09/01/2019	EFC - 0024571	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/30/19	0.00	41.60

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
09/16/2019	EFC - 0024679	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 9/16/19	0.00	41.65
Total Unemployment Ins Contribution				0.00	196.32
Line Item Account 6900 -- Workers Compensation					
07/01/2019	JE - 0190657		Reverse A/R accrual for York WC disability pmts	0.00	58,058.00
07/17/2019	CLM - 0545440	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's comp insurance premium, FY19-20	0.00	447,309.38
07/25/2019	DJE - 0119951		WC disability pmts, 8/6/18-6/26/19 (accrued FY19)	0.00	-58,057.96
09/04/2019	CLM - 0552146	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Workers' comp premium adjustment, FY 18-19	0.00	9,824.38
Total Workers Compensation				0.00	457,133.80
Line Item Account 7030 -- Clothing and Personal					
07/16/2019	CLM - 0544940	ALLSTAR FIRE EQUIPMENT INC	PPE, 2 new hires	0.00	19,323.89
07/18/2019	CLM - 0545209	SANTA BARBARA TROPHY	Name plate	0.00	10.88
07/26/2019	CLM - 0546949	SANTA BARBARA TROPHY	Name badge	0.00	11.42
07/30/2019	MIC - 0125164	ALLSTAR FIRE EQUIPMENT INC	PPE: Helmet magnets for E-91, unit identifiers	0.00	98.78
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	PPE: Wildland, traffic safety vests	0.00	373.66
08/05/2019	CLM - 0547984	ON DUTY UNIFORMS	Chief's uniform	0.00	188.02
08/06/2019	CLM - 0548242	ON DUTY UNIFORMS	Dress uniformed tailored: Chief Taylor	0.00	52.80
08/15/2019	CLM - 0549071	CARBON INK	Helmet stickers - PPE	0.00	43.50
08/15/2019	CLM - 0549191	ON DUTY UNIFORMS	Class "A" alteration: Wildling	0.00	32.33
08/22/2019	CLM - 0550258	ALLSTAR FIRE EQUIPMENT INC	PPE: 66 Particulate hoods, (budgeted)	0.00	7,089.69
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Class A hat medallions	0.00	202.71
09/17/2019	DJE - 0121785		SDRMA reimb. for purchasing protection equipment	0.00	-1,000.00
Total Clothing and Personal				0.00	26,427.68
Line Item Account 7050 -- Communications					
07/15/2019	CLM - 0544980	SPRINT	E92 Sim cards for MDC, MONTH	0.00	75.98

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/16/2019	CLM - 0544874	SATCOM GLOBAL INC	Satellite phone charges	0.00	159.54
07/16/2019	MIC - 0124606	FRONTIER	209/097-2953.0	0.00	662.25
07/16/2019	MIC - 0124606	FRONTIER	209/111-1529.0	0.00	139.20
07/16/2019	MIC - 0124606	FRONTIER	805-565-9618	0.00	65.12
07/16/2019	MIC - 0124606	FRONTIER	805-969-0318	0.00	67.80
07/16/2019	MIC - 0124606	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.83
07/16/2019	MIC - 0124606	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.83
07/16/2019	MIC - 0124606	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.83
07/16/2019	MIC - 0124606	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.83
07/16/2019	MIC - 0124606	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.65
07/16/2019	MIC - 0124606	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.83
07/18/2019	CLM - 0544934	IMPULSE INTERNET SERVICES	Phone services, 7/25-8/24/19	0.00	1,883.95
07/18/2019	CLM - 0544987	COX BUSINESS	CAD connectivity & Internet	0.00	2,747.36
07/18/2019	MIC - 0124691	TURN WIRELESS	Redundant internet Station 1: August 2019	0.00	88.25
07/18/2019	MIC - 0124691	TURN WIRELESS	Redundant internet Station 2: August 2019	0.00	88.25
07/26/2019	CLM - 0546598	VERIZON WIRELESS	Wireless service, 6/14-7/13/19	0.00	2,312.73
07/31/2019	CLM - 0547308	IMPULSE INTERNET SERVICES	Phone services, 8/25-9/24/19	0.00	1,899.86
08/06/2019	MIC - 0125423	ANDREW SEYBOLD INC	Legal fees incurred in servicing Valley Peak	0.00	432.00
08/06/2019	MIC - 0125423	ANDREW SEYBOLD INC	Radio Tech Svcs-Valley Peak	0.00	3,727.75
08/08/2019	CLM - 0548139	SPRINT	E92 Sim cards for MDC, 6/26-7/25/19	0.00	75.98
08/08/2019	CLM - 0548207	SATCOM GLOBAL INC	Satellite phone charges	0.00	159.54
08/08/2019	MIC - 0125430	TURN WIRELESS	Redundant internet Station 1: September 2019	0.00	88.25
08/08/2019	MIC - 0125430	TURN WIRELESS	Redundant internet Station 2: September 2019	0.00	88.25
08/08/2019	MIC - 0125533	FRONTIER	209/097-2953.0	0.00	662.25
08/08/2019	MIC - 0125533	FRONTIER	209/111-1529.0	0.00	139.20
08/08/2019	MIC - 0125533	FRONTIER	805-565-9618	0.00	67.98
08/08/2019	MIC - 0125533	FRONTIER	805-969-0318	0.00	70.66
08/08/2019	MIC - 0125533	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.83
08/08/2019	MIC - 0125533	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.83



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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/08/2019	MIC - 0125533	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.83
08/08/2019	MIC - 0125533	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.83
08/08/2019	MIC - 0125533	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.65
08/08/2019	MIC - 0125533	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.83
08/13/2019	CLM - 0548595	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet	0.00	2,747.36
08/26/2019	CLM - 0551053	IMPULSE INTERNET SERVICES	Phone services, 9/25-10/24/19	0.00	1,899.49
08/27/2019	CLM - 0551199	VERIZON WIRELESS	Wireless service 7/14-8/13/19	0.00	2,315.26
09/12/2019	CLM - 0552918	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet	0.00	2,733.03
09/12/2019	MIC - 0126772	TURN WIRELESS	Redundant internet Station 1: October 2019	0.00	88.25
09/12/2019	MIC - 0126772	TURN WIRELESS	Redundant internet Station 2: October 2019	0.00	88.25
09/12/2019	MIC - 0126781	FRONTIER	209/097-2953.0	0.00	662.25
09/12/2019	MIC - 0126781	FRONTIER	209/111-1529.0	0.00	139.20
09/12/2019	MIC - 0126781	FRONTIER	805-565-9618	0.00	67.98
09/12/2019	MIC - 0126781	FRONTIER	805-969-0318	0.00	70.66
09/12/2019	MIC - 0126781	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.83
09/12/2019	MIC - 0126781	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.83
09/12/2019	MIC - 0126781	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.83
09/12/2019	MIC - 0126781	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.83
09/12/2019	MIC - 0126781	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.65
09/12/2019	MIC - 0126781	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.83
09/20/2019	CLM - 0552639	SATCOM GLOBAL INC	Satellite phone charges	0.00	159.54
09/26/2019	CLM - 0555547	VERIZON WIRELESS	Wireless service, 8/14-9/13/19	0.00	2,353.68
09/30/2019	CLM - 0552714	SPRINT	E92 Sim cards for MDC, 07/26/-08/25/19	0.00	75.98
			Total Communications	0.00	30,134.48
Line Item Account 7070 -- Household Supplies					
07/15/2019	MIC - 0124603	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	179.92
07/15/2019	MIC - 0124603	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	339.38
07/16/2019	MIC - 0124598	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	289.55
07/16/2019	MIC - 0124598	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	83.36

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/16/2019	MIC - 0124601	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	424.21
07/16/2019	MIC - 0124601	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	176.40
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Extension cord & power tape	0.00	34.46
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Folding chairs for MERRAG van	0.00	43.46
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Kitchen laundry bag, kitchen towels: Station 1&2	0.00	48.77
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Kitchen sink hose	0.00	32.31
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Office plant, pot, soil, planter	0.00	161.58
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Returned power tape	0.00	-18.31
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Turnouts cleaned	0.00	215.00
08/08/2019	MIC - 0125433	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	175.32
08/08/2019	MIC - 0125433	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	274.68
08/15/2019	CLM - 0549299	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	490.00
08/16/2019	CLM - 0548640	GARET BLAKE	G. Blake Reimb: Water	0.00	46.00
08/16/2019	MIC - 0125712	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	459.38
08/16/2019	MIC - 0125712	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	23.93
08/23/2019	MIC - 0126217	VERITIV OPERATING COMPANY	Household supplies	0.00	932.35
08/27/2019	CLM - 0551214	VERITIV OPERATING COMPANY	Household supplies	0.00	424.63
09/04/2019	MIC - 0126514	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	179.92
09/04/2019	MIC - 0126514	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	289.88
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Batteries for TV remote	0.00	9.56
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Disp replmnt faucet, houshld supps, cooler E391	0.00	109.85
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Household supplies	0.00	164.78
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Turnouts cleaned	0.00	387.50

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09/12/2019	MIC - 0126833	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	490.00
09/12/2019	MIC - 0126833	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	176.40
09/12/2019	MIC - 0126837	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	289.55
09/12/2019	MIC - 0126837	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	258.71
Total Household Supplies				0.00	7,192.53
Line Item Account 7090 -- Insurance					
07/01/2019	CLM - 0544858	FIRE AGENCIES INSURANCE RISK AUTHORITY	Prpoerty and liability insurance, FY 19-20	0.00	32,345.00
Total Insurance				0.00	32,345.00
Line Item Account 7120 -- Equipment Maintenance					
07/18/2019	CLM - 0545223	Montecito Village Hardware	Shop supplies, station repair and cabinet mounting	0.00	74.26
07/26/2019	CLM - 0546950	SAFETY KLEEN CORP	Quarterly solvent tank maintenance	0.00	290.98
07/30/2019	MIC - 0125164	ALLSTAR FIRE EQUIPMENT INC	SCBA Bottles: 12 (budgeted)	0.00	12,477.84
08/05/2019	CLM - 0547989	INTERSTATE BATTERIES OF SIERRA MADRE	Station 2 generator battery	0.00	159.72
08/05/2019	CLM - 0548056	Bob's Vacuum & Sewing Ctr	4 vacuums, 10pk of 2 filters	0.00	1,995.31
08/08/2019	MIC - 0125439	ANCHOR AIR SYSTEMS	Regular HVAC maintenance, station 1	0.00	537.22
08/08/2019	MIC - 0125439	ANCHOR AIR SYSTEMS	Regular HVAC maintenance, station 2	0.00	298.81
08/15/2019	CLM - 0548577	Montecito Village Hardware	Glue	0.00	6.45
08/15/2019	CLM - 0549004	SAFETY KLEEN CORP	solvent tank maintenance	0.00	254.02
08/15/2019	CLM - 0549015	L N CURTIS & SONS	Hurst tool batteries (2)	0.00	1,109.83
08/22/2019	CLM - 0549961	CMC RESCUE INC	New 391 Ladder line and rope clamps	0.00	28.88
08/26/2019	CLM - 0551059	L N CURTIS & SONS	Hose strap for #3410	0.00	283.92
08/26/2019	CLM - 0551201	SANTA BARBARA LOCKSMITHS INC	1 rekey lock cylinder, 3 cut keys	0.00	41.00
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Digital AMP clamp meter, SCBA holder	0.00	221.39
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Disposal of Class A foam	0.00	511.50
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Flashlights for new type 3	0.00	376.86

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09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Power cord, Chain saw parts	0.00	-230.20
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Tools, equipment for new type 3	0.00	786.17
09/11/2019	CLM - 0552690	Jerry's Oven Repair	Oven repair, Station 1	0.00	258.55
09/12/2019	CLM - 0552691	CALIFORNIA HEALTH & SAFETY INC	SCBA repairs	0.00	155.56
09/23/2019	MIC - 0126821	Montecito Village Hardware	8 anchors	0.00	1.51
09/23/2019	MIC - 0126821	Montecito Village Hardware	903: Windshield shade	0.00	9.69
09/24/2019	CLM - 0554382	CALIFORNIA ELECTRIC SUPPLY	Station 1: compressor pressure switch	0.00	26.05
09/24/2019	MIC - 0127217	CALIFORNIA HEALTH & SAFETY INC	SCBA Compressor service	0.00	550.00
09/24/2019	MIC - 0127217	CALIFORNIA HEALTH & SAFETY INC	USAR SCBA compressor service	0.00	527.87
			Total Equipment Maintenance	0.00	20,753.19

Line Item Account	Document	Vendor/Employee Name	Description	Hours	Amount
7200 -- Structure & Ground Maintenance					
07/10/2019	CLM - 0544628	ENVIROSCAPING INC	Landscape maintenance, July 2019	0.00	930.00
07/15/2019	CLM - 0544975	Peyton Scapes	Landscape maintenance, June 2019	0.00	650.00
08/15/2019	CLM - 0548606	ENVIROSCAPING INC	Landscaping, August	0.00	930.00
08/15/2019	MIC - 0125706	O'CONNOR PEST CONTROL-SB ACCTS	Quarterly pest control maint., Sta. 1	0.00	208.00
08/15/2019	MIC - 0125706	O'CONNOR PEST CONTROL-SB ACCTS	Quarterly pest control maint., Sta. 2	0.00	75.00
09/12/2019	CLM - 0552657	ENVIROSCAPING INC	Landscaping, September 2019	0.00	930.00
09/12/2019	CLM - 0552956	Consolidated Overhead Door	Automatic bay door programming Station 2	0.00	686.00
09/12/2019	MIC - 0126848	Rayne Water Conditioning Santa Barbara	Soft water service - Sta 1, semi-annual	0.00	638.98
09/12/2019	MIC - 0126848	Rayne Water Conditioning Santa Barbara	Soft water service - Sta 2, semi-annual	0.00	287.89
09/23/2019	CLM - 0554029	ENVIROSCAPING INC	Landscape improvements: Install plants	0.00	405.00
			Total Structure & Ground Maintenance	0.00	5,740.87
7205 -- Fire Defense Zone					
07/30/2019	MIC - 0125195	ECO TREE WORKS	Fuel treatment network: Old Pueblo Trail	0.00	4,600.00
07/30/2019	MIC - 0125195	ECO TREE WORKS	Hazard tree removal: Calle Hermoso	0.00	2,000.00

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07/30/2019	MIC - 0125195	ECO TREE WORKS	Neighborhood chipping: Hot Springs	0.00	3,400.00
07/30/2019	MIC - 0125195	ECO TREE WORKS	Special project: Pimiento Ln.	0.00	3,400.00
07/30/2019	MIC - 0125195	ECO TREE WORKS	Special project: Sycamore Cyn. Rd.	0.00	1,700.00
08/13/2019	MIC - 0125554	MARBORG INDUSTRIES	Roll Off: 567 Parra Grande Ln	0.00	674.60
08/15/2019	CLM - 0548214	FIRESAFE SOLUTIONS	Roadside weed abatement: Gibrtr, W/E Mtn., Ashley	0.00	8,910.00
08/15/2019	CLM - 0549051	FIRESAFE SOLUTIONS	Rdside weed abtmt: Bella Vst, Ortega Rdg, E. Valy	0.00	5,940.00
09/24/2019	CLM - 0554376	BRANCH OUT TREE CARE LLC	Hazard tree removal: 330 Paso Robles	0.00	1,600.00
			Total Fire Defense Zone	0.00	32,224.60
Line Item Account 7324 -- Audit and Accounting Fees					
08/15/2019	JE - 0191434		FIN quarterly billing Q1, FY 19-20	0.00	4,010.00
			Total Audit and Accounting Fees	0.00	4,010.00
Line Item Account 7348 -- Instruments & Equip. < \$5000					
08/27/2019	CLM - 0551199	VERIZON WIRELESS	Phone upgrade: Broumand, Ederer	0.00	1,578.22
			Total Instruments & Equip. < \$5000	0.00	1,578.22
Line Item Account 7363 -- Equipment Maintenance					
07/02/2019	CLM - 0544197	HUGO'S AUTO DETAILING	Car wash service, June 2019	0.00	200.00
07/15/2019	CLM - 0544877	FREEDOM SIGNS	E93 Door seals	0.00	319.00
07/16/2019	CLM - 0544928	Larry's 8-day Auto Parts	COM 91 front brake parts	0.00	460.16
07/16/2019	CLM - 0545210	INTERSTATE BATTERIES OF SIERRA MADRE	Squad 91 Batteries: (2)	0.00	515.19
07/16/2019	CLM - 0545225	BUNNIN	P920 Brake light switch	0.00	18.55
07/18/2019	CLM - 0545676	Larry's 8-day Auto Parts	Shop supplies	0.00	115.72
07/18/2019	CLM - 0545684	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: seat back cushion	0.00	769.88
07/18/2019	CLM - 0545694	FREEDOM SIGNS	E91, E92: pvc out of service signs	0.00	124.24
07/25/2019	CLM - 0546575	SOUTH COAST EMERGENCY VEHICLE SERVICE	Parts for E91	0.00	2,549.01
07/29/2019	MIC - 0124711	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Rear brake, axle plugs	0.00	167.87
07/29/2019	MIC - 0124711	VELOCITY TRUCK CENTER	E92: Front hub seals	0.00	7.16

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07/30/2019	CLM - 0547256	VENTURA COUNTY VELOCITY TRUCK CENTER VENTURA COUNTY	E692 - 2 brake lights	0.00	44.09
07/30/2019	CLM - 0547257	WATCO EQUIPMENT INC	E-92: Rear lights	0.00	482.53
07/30/2019	CLM - 0547299	VILLAGE AUTOMOTIVE REPAIR INC	P920: Balance 4 tires	0.00	130.78
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Parts: U-91, E-692, U-92	0.00	182.60
08/05/2019	MIC - 0125380	BUNNIN	912: Repair high beams	0.00	356.80
08/05/2019	MIC - 0125380	BUNNIN	920: Inspection, replace steering angle sensor	0.00	551.23
08/05/2019	MIC - 0125380	BUNNIN	R91: Upper and lower radiator hoses	0.00	302.92
08/08/2019	CLM - 0548208	HUGO'S AUTO DETAILING	Car wash service, July 2019	0.00	245.00
08/21/2019	CLM - 0549948	FREEDOM SIGNS	Door seals E692 and E391	0.00	638.00
08/21/2019	CLM - 0549960	Kimball Midwest Corp	E92, E91 Electrical connectors	0.00	120.68
08/22/2019	CLM - 0549058	CALIFORNIA ELECTRIC SUPPLY	Hubble wiring device	0.00	148.90
08/22/2019	CLM - 0549996	JOHNSON EQUIPMENT CO	E391: 1 double stack red LED warning light	0.00	385.03
08/22/2019	CLM - 0550029	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91 ladder switch and battery cable	0.00	370.23
08/22/2019	CLM - 0550036	DANIEL ARNOLD	D. Arnold Reimb: E391 parts	0.00	36.45
08/26/2019	CLM - 0551060	McMaster-Carr Supply Co	E92: screws and valves	0.00	55.54
08/27/2019	CLM - 0550858	CARQUEST AUTO PARTS	E392 Air couplers	0.00	22.59
08/27/2019	CLM - 0550859	McMaster-Carr Supply Co	Parts for E391	0.00	118.23
08/27/2019	CLM - 0550865	FREEDOM SIGNS	Lettering for E392	0.00	325.00
08/27/2019	CLM - 0551211	SM TIRE	E92 (2) rear tires	0.00	1,755.73
08/27/2019	CLM - 0551319	VILLAGE AUTOMOTIVE REPAIR INC	2015 Chevy Tahoe: Flat tire repair	0.00	35.00
08/27/2019	MIC - 0126233	HI-TECH EMERGENCY VEHICLE SERVICE INC	E93: Valve rebuild kits	0.00	732.76
08/27/2019	MIC - 0126233	HI-TECH EMERGENCY VEHICLE SERVICE INC	E93: Water sight tube	0.00	31.27
08/27/2019	MIC - 0126236	VELOCITY TRUCK CENTER VENTURA COUNTY	E92: Front brake chambers	0.00	278.43
08/27/2019	MIC - 0126236	VELOCITY TRUCK CENTER VENTURA COUNTY	Stock air fittings	0.00	77.98

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	912: Right front fender	0.00	879.29
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Mechanic shop supplies	0.00	134.42
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	S91: Passenger seat bkl, E391: Tint designs	0.00	552.24
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Water gauges, drain valves	0.00	777.05
09/11/2019	MIC - 0126778	BUNNIN	903 transmission filter, rear seal, wiper fluid	0.00	134.44
09/11/2019	MIC - 0126778	BUNNIN	R91 front fender well clips	0.00	16.05
09/12/2019	CLM - 0552706	McCormix Corporation	Coolant and grease	0.00	297.07
09/12/2019	CLM - 0552902	BUNNIN	BC 94: Replaced 8 fuel injectors	0.00	1,852.45
09/12/2019	CLM - 0552908	PERRY FORD LINCOLN MAZDA	COM-91, brake parts	0.00	835.11
09/12/2019	CLM - 0552911	Kimball Midwest Corp	Shop supplies	0.00	460.83
09/12/2019	CLM - 0552915	McMaster-Carr Supply Co	E-392: Tool holders	0.00	33.77
09/17/2019	DJE - 0121785		Credit for returned auto parts	0.00	-1,124.64
09/18/2019	CLM - 0552709	CARQUEST AUTO PARTS	E391: clear paint, stock for shop	0.00	36.94
09/18/2019	CLM - 0553997	CARQUEST AUTO PARTS	E391, R91: fuse, antifreeze	0.00	58.69
09/20/2019	CLM - 0552703	VELOCITY TRUCK CENTER VENTURA COUNTY	E692: Turn signal lamps	0.00	61.75
09/20/2019	MIC - 0126780	SOUTH COAST EMERGENCY VEHICLE SERVICE	E393 Shelf bracket kit; E92 window switch	0.00	187.02
09/20/2019	MIC - 0126780	SOUTH COAST EMERGENCY VEHICLE SERVICE	Screws for compartments E391 & E392	0.00	236.30
09/23/2019	CLM - 0554631	SOUTH COAST EMERGENCY VEHICLE SERVICE	Parts for E91	0.00	236.14
09/23/2019	MIC - 0127148	SM TIRE	E92: 2 new rear tires	0.00	1,693.02
09/23/2019	MIC - 0127148	SM TIRE	E92: labor to mount 2 rear tires	0.00	291.39
09/23/2019	MIC - 0127148	SM TIRE	Medic 91 all new tires	0.00	1,092.04
09/23/2019	MIC - 0127164	CARQUEST AUTO PARTS	Diesel exhaust fluid: E92, E391, E392, E692	0.00	59.99
09/23/2019	MIC - 0127164	CARQUEST AUTO PARTS	R 91: Thermostat kit	0.00	34.59
09/23/2019	MIC - 0127164	CARQUEST AUTO PARTS	R91 coolant	0.00	105.31
09/24/2019	CLM - 0554381	CARQUEST AUTO PARTS	Shop supplies	0.00	100.82

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
09/26/2019	CLM - 0555361	CARQUEST AUTO PARTS	Supplies to remove decals	0.00	53.48
09/26/2019	CLM - 0555544	AMSOIL INC	Oil supply	0.00	507.16
09/26/2019	CLM - 0555546	McMaster-Carr Supply Co	E91: Air manifold, fire sleeve for new A/C line	0.00	124.46
09/26/2019	MIC - 0127531	PERRY FORD LINCOLN MAZDA	P922: Filters and oil	0.00	82.36
09/26/2019	MIC - 0127531	PERRY FORD LINCOLN MAZDA	P922: Plastic tray for relocating radio	0.00	67.88
09/26/2019	MIC - 0127531	PERRY FORD LINCOLN MAZDA	U91: Filters and oil	0.00	301.75
09/26/2019	MIC - 0127573	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Main dash assembly, retrofit kit	0.00	3,137.72
09/26/2019	MIC - 0127573	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Positive battery cable	0.00	87.24
Total Equipment Maintenance				0.00	26,078.68

Line Item Account	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7400 -- Medical, Dental and Lab					
07/16/2019	CLM - 0545204	Life Assist Inc	Patient Medical Supplies	0.00	2,394.94
07/18/2019	CLM - 0545698	Life Assist Inc	Patient medical supply	0.00	2.58
08/08/2019	CLM - 0548178	Life Assist Inc	Patient medical supplies	0.00	1,044.47
08/15/2019	CLM - 0549009	Life Assist Inc	Patient medical supplies	0.00	244.20
08/16/2019	MIC - 0125722	ARROW INTERNATIONAL	Patient medical supplies	0.00	1,518.20
08/22/2019	CLM - 0550031	Life Assist Inc	Patient medical supplies	0.00	5.45
08/26/2019	CLM - 0551056	Life Assist Inc	Patient medical supplies	0.00	474.10
08/27/2019	MIC - 0126270	Life Assist Inc	Patient medical supplies	0.00	1,284.58
08/28/2019	CLM - 0550063	AIRGAS WEST	Oxygen refills	0.00	297.08
09/18/2019	CLM - 0552900	Life Assist Inc	Patient medical supplies	0.00	18.10
09/30/2019	MIC - 0127651	Life Assist Inc	Patient medical supplies	0.00	1,403.84
Total Medical, Dental and Lab				0.00	8,687.54

Line Item Account	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7430 -- Memberships					
07/16/2019	CLM - 0544969	Coastal Housing Partnership	Coastal Housing Membership: Montecito Fire FY19-20	0.00	1,195.00
07/16/2019	CLM - 0545199	SANTA BARBARA COUNTY FIRE SAFE COUNCIL	SB Fire Safe Council: Montecito Fire, FY19-20	0.00	200.00
07/29/2019	CLM - 0544870	FDAC FIRE ASSOCIATIONS OF CALIF	2019-20 Membership Dues	0.00	440.00

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	ICC fire codes subscriptions, QR codes sub	0.00	2,102.64
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	LA times digital subscription	0.00	156.00
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Memberships; Reed/Nahas:AFSS, CTO	0.00	348.45
			Total Memberships	0.00	4,442.09
Line Item Account 7450 -- Office Expense					
07/16/2019	CLM - 0544989	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, 5/30-6/29/19	0.00	322.04
07/18/2019	CLM - 0544977	STAPLES BUSINESS CREDIT	Office supplies	0.00	511.04
07/18/2019	CLM - 0545705	The UPS Store	Shipping charges May 2019	0.00	82.55
07/30/2019	CLM - 0547216	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, 6/30-7/26/19	0.00	414.07
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Business cards: 5 employees, P touch tape	0.00	193.95
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Monitor, kbrd, mouse, pad, bnder, tote: 900	0.00	1,167.50
08/08/2019	CLM - 0548138	STAPLES BUSINESS CREDIT	Office supplies	0.00	702.56
08/08/2019	CLM - 0548200	IRON MOUNTAIN	Shredding service, monthly fee	0.00	82.25
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Postage, binders, mat for standing desk	0.00	139.68
09/12/2019	CLM - 0552686	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, 7/30-8/29/19	0.00	316.57
09/20/2019	CLM - 0552718	STAPLES BUSINESS CREDIT	Office supplies	0.00	881.47
09/23/2019	CLM - 0554001	LATITUDE 34 TECHNOLOGIES INC	Display port to VGA adapter	0.00	10.78
09/30/2019	CLM - 0555851	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, September 2019	0.00	238.07
09/30/2019	CLM - 0555898	The UPS Store	Shipping charges June and July 2019	0.00	210.47
			Total Office Expense	0.00	5,273.00
Line Item Account 7460 -- Professional & Special Service					
07/01/2019	JE - 0190657		Reverse A/R accrual for AP Triton Study - SM Fire	0.00	3,445.00
07/01/2019	JE - 0190657		Reverse A/R accrual for AP Triton Study - STB Fire	0.00	3,445.00

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/02/2019	CLM - 0544198	OFFICE TEAM	Temporary office support	0.00	561.80
07/02/2019	CLM - 0544347	LATITUDE 34 TECHNOLOGIES INC	IT support, July 2019	0.00	4,600.00
07/18/2019	CLM - 0545689	COLLINGS & ASSOCIATES LLC	Fire sprinkler system review: Pichacho Lane	0.00	775.00
07/18/2019	MIC - 0124824	OFFICE TEAM	Temporary office support	0.00	561.80
07/25/2019	DJE - 0119951		AP Triton Study - SM Fire portion (accrued FY19)	0.00	-3,444.50
07/25/2019	DJE - 0119951		AP Triton Study - STB Fire portion (accrued FY19)	0.00	-3,444.50
07/26/2019	CLM - 0546602	OFFICE TEAM	Temporary office support	0.00	533.71
07/26/2019	CLM - 0546606	COLLINGS & ASSOCIATES LLC	Fire Sprinkler System Review: Casa Dorinda	0.00	475.00
07/26/2019	CLM - 0546610	LATITUDE 34 TECHNOLOGIES INC	IT support, AUGUST 2019	0.00	4,600.00
07/26/2019	CLM - 0546939	AP TRITON	EMS system study, legal fees	0.00	15,158.17
07/26/2019	CLM - 0546942	LIEBERT CASSIDY WHITMORE	Labor attorney fees, June 2019	0.00	208.00
07/26/2019	CLM - 0546948	PRICE POSTEL & PARMA	Legal services, June 2019	0.00	3,450.50
07/29/2019	CLM - 0547206	OFFICE TEAM	Temporary office support	0.00	351.13
08/05/2019	CLM - 0547991	COLLINGS & ASSOCIATES LLC	Fire sprinkler system 3rd review: Casa Dorinda	0.00	570.00
08/05/2019	CLM - 0548047	UNDERWOOD MANAGEMENT RESOURCES INC	Roof/generator project management, June 2019	0.00	1,662.50
08/08/2019	CLM - 0548005	RISK MANAGEMENT PROFESSIONALS	Fire Hazard mitigation plan annex BOD presentation	0.00	759.58
08/08/2019	CLM - 0548151	OFFICE TEAM	Temporary office support	0.00	421.35
08/08/2019	CLM - 0548155	COLLINGS & ASSOCIATES LLC	Fire Sprinkler system review, 4th: Casa Dorinda	0.00	285.00
08/12/2019	JE - 0190887		AMBULANCE FEASIBILITY STUDY - PHASE 1 PART 2	0.00	-2,526.36
08/15/2019	CLM - 0548613	COLLINGS & ASSOCIATES LLC	Plan review: All Saints by the Sea	0.00	187.50
08/15/2019	CLM - 0548956	ZWORLD GIS	Mapping services, July 2019	0.00	780.00
08/15/2019	CLM - 0549012	UNDERWOOD MANAGEMENT RESOURCES INC	Extractor project, Station 2	0.00	322.00
08/15/2019	CLM - 0549014	UNDERWOOD MANAGEMENT RESOURCES INC	Roof/generator project management, JULY 2019	0.00	5,650.00
08/15/2019	CLM - 0549055	OFFICE TEAM	Temporary office support	0.00	393.26
08/16/2019	CLM - 0549597	PRICE POSTEL & PARMA	Legal services, July 2019	0.00	3,048.00
08/21/2019	CLM - 0549946	LIEBERT CASSIDY WHITMORE	Labor attorney fees, July 2019	0.00	897.50
08/22/2019	CLM - 0550006	OFFICE TEAM	Temporary office support	0.00	561.80

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Fund 3650 -- Montecito Fire Protection Dist

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08/23/2019	JE - 0191471		AP Trtn AmbInlc FsblyStdy LeglFeesApr/May-SBC Shre	0.00	-2,526.36
08/26/2019	CLM - 0551062	OFFICE TEAM	Temporary office support	0.00	393.26
08/27/2019	CLM - 0550856	LATITUDE 34 TECHNOLOGIES INC	IT support, SEPT 2019	0.00	4,600.00
08/28/2019	CLM - 0551395	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	GASB-68 Reports & Schedules	0.00	1,400.00
09/04/2019	CLM - 0552171	JMPE ELECTRICAL ENGINEERING LIGHTING DESIGN	Electrical plans: Generator	0.00	2,150.00
09/06/2019	CLM - 0552452	UNDERWOOD MANAGEMENT RESOURCES INC	D. Underwood Reimb: Permits & fees for gen project	0.00	1,707.90
09/06/2019	MIC - 0126700	UNDERWOOD MANAGEMENT RESOURCES INC	Extractor project, Station 2	0.00	1,904.00
09/06/2019	MIC - 0126700	UNDERWOOD MANAGEMENT RESOURCES INC	Roof/generator project management, August 2019	0.00	4,612.50
09/11/2019	CLM - 0552667	OFFICE TEAM	Temporary office support	0.00	294.95
09/12/2019	CLM - 0552661	ZWORLD GIS	Mapping services, August 2019	0.00	1,105.00
09/12/2019	CLM - 0552898	OFFICE TEAM	Temporary office support	0.00	294.95
09/18/2019	DJE - 0121787		AP Triton Study legal fees - City of SB Fire	0.00	-2,526.36
09/18/2019	DJE - 0121787		AP Triton Study legal fees - City of SM Fire	0.00	-2,526.36
09/20/2019	CLM - 0552679	COLLINGS & ASSOCIATES LLC	Fire Sprinkler System Review: 244 Hot Springs Rd	0.00	375.00
09/23/2019	CLM - 0553889	PRICE POSTEL & PARMA	Legal services, August 2019	0.00	4,674.00
09/23/2019	CLM - 0553908	LIEBERT CASSIDY WHITMORE	Labor attorney fees, August 2019	0.00	594.50
09/23/2019	CLM - 0554009	COLLINGS & ASSOCIATES LLC	Plan review: Rosewood Miramar	0.00	360.00
09/23/2019	CLM - 0554014	OFFICE TEAM	Temporary office support	0.00	337.08
09/23/2019	CLM - 0554613	CENTRAL COAST AUDIO VISUAL	Projector Maintenance Sta. 1	0.00	115.00
09/24/2019	CLM - 0554375	COLLINGS & ASSOCIATES LLC	Fire Sprinkler System Review, Expedited: 797 Park	0.00	850.00
09/30/2019	CLM - 0554941	OFFICE TEAM	Temporary office support	0.00	337.08
09/30/2019	CLM - 0555849	OFFICE TEAM	Temporary office support	0.00	351.13
09/30/2019	CLM - 0555853	CENTRAL COAST AUDIO VISUAL	AV maintenance - conference room	0.00	998.75
Total Professional & Special Service				0.00	64,164.26
Line Item Account 7507 -- ADP Payroll Fees					
07/12/2019	EFC - 0024229	ADP INC	ADP fees, 06/15/2019	0.00	636.63

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08/09/2019	EFC - 0024387	ADP INC	ADP fees, July 2019	0.00	730.94
08/09/2019	EFC - 0024388	ADP INC	Payroll adjustment, 7/22/2019	0.00	308.16
08/09/2019	EFC - 0024528	ADP INC	Invoice paid in error, belongs to Santa Maria	0.00	-308.16
09/13/2019	EFC - 0024639	ADP INC	ADP fees, August 2019	0.00	515.10
			Total ADP Payroll Fees	0.00	1,882.67
Line Item Account 7510 -- Contractual Services					
07/01/2019	AUT - EACRvsl	SB County Sheriff Dept	Tri-Tech annual maintenance, 4/1-6/30/19	0.00	-2,933.00
07/01/2019	JE - 0190158		Tri-Tech CAD maintenance: 4/1/19-3/31/20	0.00	11,730.06
07/02/2019	CLM - 0544347	LATTITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	300.00
07/10/2019	CLM - 0544843	DEPARTMENT OF THE INTERIOR/BLM	RAWS annual maintenance, 7/1/19 - 6/30/20	0.00	900.00
07/16/2019	CLM - 0544855	AMERAVANT	Website hosting fee: 7/1-12/31/19	0.00	534.00
07/16/2019	CLM - 0544993	CREWSENSE LLC	Monthly support plan: July 2019	0.00	99.00
07/17/2019	CLM - 0545510	STATION AUTOMATION INC	Data tracking software, set up fee (budgeted)	0.00	3,104.00
07/26/2019	CLM - 0546610	LATTITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	300.00
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Fax and phone apps, monthly fees	0.00	19.94
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Fulcrum app subscription, July	0.00	668.80
08/05/2019	CLM - 0547988	NATIONWIDE POWER SOLUTIONS INC	Annual maintenance for UPS	0.00	1,965.21
08/08/2019	CLM - 0548167	CREWSENSE LLC	Monthly support plan, August 2019	0.00	99.00
08/08/2019	CLM - 0548206	GOVERNMENTJOBS.COM	NEOGOV Subscription fee, 9/15/19-9/14/2020	0.00	3,251.85
08/27/2019	CLM - 0550856	LATTITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	300.00
09/04/2019	CLM - 0551886	CREWSENSE LLC	Monthly support plan: Sept 2019	0.00	99.00
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Fax and phone apps, monthly fees	0.00	19.94
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Fulcrum app subscription, August	0.00	668.80
09/20/2019	CLM - 0552713	COMMLINE INC	Annual maintenance agreement (budgeted)	0.00	14,400.00
			Total Contractual Services	0.00	35,526.60

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Line Item Account 7530 -- Publications & Legal Notices					
08/15/2019	CLM - 0549044	SANTA BARBARA NEWS PRESS	Public notices: preliminary budget 2019-20	0.00	96.72
			Total Publications & Legal Notices	0.00	96.72
Line Item Account 7540 -- Rents/Leases-Equipment					
07/18/2019	CLM - 0545000	UNITED RENTALS NORTHWEST	Generator rental-6/13/19-7/11/19	0.00	2,270.64
08/13/2019	CLM - 0548589	UNITED RENTALS NORTHWEST	Generator rental-7/11/19-8/8/19	0.00	2,270.64
09/12/2019	CLM - 0552664	UNITED RENTALS NORTHWEST	Generator rental-8/8/19-9/5/19	0.00	1,778.82
			Total Rents/Leases-Equipment	0.00	6,320.10
Line Item Account 7580 -- Rents/Leases-Structure					
07/16/2019	CLM - 0544860	Community Radio Inc	Gibraltar spc rental-microwave dish, July-Aug 2019	0.00	2,351.79
			Total Rents/Leases-Structure	0.00	2,351.79
Line Item Account 7630 -- Small Tools & Instruments					
07/29/2019	CLM - 0545235	GARET BLAKE	G. Blake Reimb: Battery restock	0.00	32.22
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Chainsaw equipment	0.00	814.10
08/08/2019	MIC - 0125474	SNAP-ON INDUSTRIAL	Shop tools	0.00	899.14
08/16/2019	CLM - 0548640	GARET BLAKE	G. Blake Reimb: Battery restock	0.00	238.82
08/26/2019	CLM - 0551052	GARET BLAKE	G. Blake Reimb: Batteries for SCBA's	0.00	147.14
09/26/2019	CLM - 0555368	SNAP-ON INDUSTRIAL	Shop tools	0.00	115.97
			Total Small Tools & Instruments	0.00	2,247.39
Line Item Account 7650 -- Special Departmental Expense					
07/01/2019	AUT - EACRvsl	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Thomas Fire cost apportionment	0.00	-3,873,042.00
07/18/2019	MIC - 0124596	HAYWARD LUMBER COMPANY SB	4th of July materials	0.00	313.10
07/26/2019	CLM - 0546940	MARBORG INDUSTRIES	Portable restrooms, 4th of July breakfast	0.00	775.00
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Academy graduation gits and cake	0.00	260.88
08/05/2019	CLM - 0547972	ENTENMANN ROVIN CO	Badges: Chief Taylor	0.00	275.83
08/06/2019	CLM - 0548105	DEPT OF FORESTRY & FIRE	Thomas fire cost apportionment	0.00	3,873,041.69
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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/27/2019	CLM - 0550866	PROTECTION ENTENMANN ROVIN CO	Retirement badge: Chief Hickman	0.00	249.99
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Recognition, retirement helmet, flowers	0.00	800.20
09/23/2019	CLM - 0554000	ENTENMANN ROVIN CO	Badges: Widling, Powell	0.00	231.81
Total Special Departmental Expense				0.00	2,906.50
Line Item Account 7671 -- Special Projects					
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Pub Ed supplies	0.00	1,984.69
Total Special Projects				0.00	1,984.69
Line Item Account 7730 -- Transportation and Travel					
07/29/2019	CLM - 0547212	JUDITH ISHKANIAN	J. Ishkanian Reimb: SBCSDA Meeting	0.00	40.00
07/30/2019	CLM - 0547341	KEVIN TAYLOR	K. Taylor Reimb: FCA Breakfast	0.00	91.35
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	2019 FDAC Conf: 900 and 913	0.00	396.00
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Business meetings (11)	0.00	873.22
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Parking for MPC presentation	0.00	4.50
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Senate hearing Sacramento: 900	0.00	365.96
08/22/2019	CLM - 0548562	TRAVIS EDERER	T. Ederer Reimb : Mill fire asgmt, meals	0.00	170.00
08/22/2019	CLM - 0548629	NIC ELMQUIST	N. Elmquist: LPF-Mill asgmt meals	0.00	152.00
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Apparatus committee meetings (3)	0.00	275.49
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Business meetings (3)	0.00	115.65
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	EMS Work group	0.00	250.12
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: Funeral Service, Training Symp regist	0.00	1,330.67
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Mill Fire: Ederer/Elmquist: Lodging, meal	0.00	594.08

Cost Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	New Type 3 inspection	0.00	108.42
09/25/2019	CLM - 0554927	NIC ELMQUIST	N. Elmquist: Lime Fire meals	0.00	239.00
09/25/2019	CLM - 0554934	DANIEL ARNOLD	D. Arnold: Bautista Fire, meals	0.00	88.00
09/25/2019	CLM - 0554935	NICHOLAS EUBANK	N. Eubank: Bautista fire, meals	0.00	88.00
09/25/2019	CLM - 0554937	Jeff Villarreal	J. Villarreal: Bautista Fire, meals	0.00	88.00
09/30/2019	CLM - 0555856	TRAVIS EDERER	T. Ederer: CalChiefs annual conference, hotel	0.00	577.98
09/30/2019	CLM - 0555865	EVAN HAMAKER	E. Hamaker: Bautista asgmt meals	0.00	88.00
09/30/2019	CLM - 0555882	KEVIN COOPER	K. Cooper: Atkins meeting lodging	0.00	169.63
Total Transportation and Travel				0.00	6,106.07

Line Item Account 7731 -- Gasoline-Oil-Fuel

07/01/2019	JE - 0190657		Reverse A/R accrual for MWD diesel usage	0.00	3,690.00
07/16/2019	CLM - 0544923	McCormix Corporation	Diesel fuel, 06/25/19	0.00	1,381.64
07/18/2019	CLM - 0545692	McCormix Corporation	Diesel fuel, 7/9/19	0.00	1,129.56
07/25/2019	DJE - 0119951		MWD reimb for diesel fuel usage (accrued FY19)	0.00	-3,690.14
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	2,006.14
08/08/2019	CLM - 0548161	FUEL SMART	Gasoline charges, July 2019	0.00	400.66
08/08/2019	CLM - 0548174	McCormix Corporation	Diesel fuel, 07/24/19	0.00	530.94
08/08/2019	CLM - 0548196	McCormix Corporation	Diesel fuel, 07/25/19	0.00	1,245.20
08/16/2019	CLM - 0549275	McCormix Corporation	Diesel fuel, 08/06/19	0.00	928.30
08/26/2019	CLM - 0551054	McCormix Corporation	Diesel fuel, 08/22/2019	0.00	1,358.77
09/09/2019	CLM - 0551889	FUEL SMART	Gasoline charges, AUG 2019	0.00	246.55
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	2,390.55
09/23/2019	CLM - 0554007	McCormix Corporation	Diesel fuel, 09/10/2019	0.00	1,620.69
09/24/2019	CLM - 0554004	Jeff Villarreal	J. Villarreal: Fuel E391	0.00	214.70
Total Gasoline-Oil-Fuel				0.00	13,453.56

Line Item Account 7732 -- Training

07/18/2019	MIC - 0124596	HAYWARD LUMBER COMPANY SB	Academy burns and forcible entry lumber/materials	0.00	1,012.11
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Cost Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/26/2019	CLM - 0546619	ROBERT GALBRAITH	R. Galbraith Reimb: Trauma symposium	0.00	155.00
07/26/2019	CLM - 0546943	SHAWN WHILT	S. Whilt Reimb: Trauma symposium	0.00	155.00
07/26/2019	CLM - 0546944	ANDREW RUPP	A. Rupp Reimb: Trauma symposium	0.00	155.00
07/26/2019	CLM - 0546945	KURT HICKMAN	K. Hickmant Reimb: Trauma symposium	0.00	231.47
07/29/2019	CLM - 0547255	SHAUN P DAVIS	S. Davis: Academy suppplies	0.00	254.18
07/30/2019	CLM - 0547300	ANDREW RUPP	A. Rupp Reimb: Company Officer 2C	0.00	626.00
08/05/2019	MIC - 0125370	HAYWARD LUMBER COMPANY SB	Academy supplies	0.00	25.07
08/05/2019	MIC - 0125370	HAYWARD LUMBER COMPANY SB	Academy training - burns	0.00	837.39
08/16/2019	CLM - 0548583	DAVID JOHNSON	D. Johnson Reimb: Fire investigation 1A	0.00	742.00
08/16/2019	CLM - 0549179	TREVOR BURCH	T. Burch Reimb: Pediatric ALS	0.00	150.00
08/16/2019	CLM - 0549188	TREVOR BURCH	T. Burch Reimb: Paramedic accreditation	0.00	209.00
08/26/2019	CLM - 0550034	BRANDON BENNEWATE	B. Bennewate Reimb: 18th annual trauma symposium	0.00	195.00
08/26/2019	CLM - 0551069	LESLIE MULLER	L. Muller Reimb: Redmond symposium	0.00	2,597.16
09/03/2019	CLM - 0551051	SCOTT CHAPMAN	S. Chapman Reimb: Columbia Southern PSY 3140	0.00	607.50
09/09/2019	CLM - 0552663	US BANK CORPORATE PAYMENT SYSTEM	Image Trend Conf: Jenkins/Widling; lodging, meals	0.00	1,977.58
09/12/2019	CLM - 0552949	SAFETY FIRST SEMINARS	Healthcare provider BLS course for 13	0.00	845.00
09/24/2019	CLM - 0552694	JORDAN ZEITSOFF	J. Zeitsoff Reimb: CPR renewal	0.00	50.00
09/24/2019	CLM - 0552922	MAEVE JUAREZ	M. Juarez Reimb: LOFR	0.00	167.48
09/24/2019	CLM - 0552976	RICHARD LAURITSON	R. Lauritson Reimb: CPR/AED	0.00	45.00
09/25/2019	CLM - 0552684	EVAN SKEI	E. Skei Reimb: John P. Redmond symposium	0.00	2,638.12
09/30/2019	CLM - 0555863	EVAN HAMAKER	E. Hamaker Reimb: CPR registration fees	0.00	65.00
09/30/2019	CLM - 0555879	ANDREW RUPP	A. Rupp: Company Officer 2E	0.00	1,844.17
				Total Training	15,584.23
Line Item Account 7760 -- Utilities					
07/16/2019	MIC - 0124599	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	378.97
07/16/2019	MIC - 0124599	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	209.23
07/18/2019	CLM - 0545669	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	2,537.51
07/18/2019	MIC - 0124702	THE GAS COMPANY	Gas service, Sta. 1 - 07/02/19	0.00	53.96

Cost Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/18/2019	MIC - 0124702	THE GAS COMPANY	Gas service, Sta. 2 - 07/05/19	0.00	60.12
08/15/2019	MIC - 0125566	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	416.69
08/15/2019	MIC - 0125566	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	199.80
08/15/2019	MIC - 0125713	THE GAS COMPANY	Gas service, Sta. 1 - 08/01/19	0.00	56.28
08/15/2019	MIC - 0125713	THE GAS COMPANY	Gas service, Sta. 2 - 08/05/19	0.00	50.50
08/21/2019	CLM - 0550027	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	2,593.91
09/12/2019	MIC - 0126819	THE GAS COMPANY	Gas service, Sta. 1 - 09/03/19	0.00	57.24
09/12/2019	MIC - 0126819	THE GAS COMPANY	Gas service, Sta. 2 - 09/04/19	0.00	51.65
09/12/2019	MIC - 0126832	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	426.12
09/12/2019	MIC - 0126832	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	190.37
09/23/2019	CLM - 0554016	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	2,529.14
			Total Utilities	0.00	9,811.49
Line Item Account 8300 -- Equipment					
07/16/2019	CLM - 0545208	STRYKER SALES CORPORATION	LIFEPAK Service - 1 Year	0.00	7,992.00
08/01/2019	CLM - 0547699	US BANK CORPORATE PAYMENT SYSTEM	Motorola cable replacement	0.00	161.77
09/30/2019	CLM - 0555866	ZUERCHER TECHNOLOGIES LLC	9-1-1 phone system 20% Software/svcs (budgeted)	0.00	27,372.84
			Total Equipment	0.00	35,526.61
			Total Montecito Fire Protection Dist	0.00	5,433,571.84

Cost Transactions

From 7/1/2019 to 9/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	Post On	Document	Vendor/Employee Name	Description	Hours	Amount
09/23/2019	CLM - 0553887	PRICE POSTEL & PARMA		Legal services - Station 3, August 2019	0.00	2,546.00
				Total Land	0.00	2,546.00
07/19/2019	CLM - 0546084	JOHN KENNY		Rental properties: Flood dept cost estimate	0.00	400.00
08/05/2019	CLM - 0548042	UNDERWOOD MANAGEMENT RESOURCES INC		Rental properties project management, June 2019	0.00	900.00
08/15/2019	CLM - 0549023	UNDERWOOD MANAGEMENT RESOURCES INC		Rental properties project management, JULY 2019	0.00	3,987.00
09/06/2019	CLM - 0552451	UNDERWOOD MANAGEMENT RESOURCES INC		Rental properties project management, August 2019	0.00	837.50
				Total Structures&Struct Improvements	0.00	6,124.50
				Total Montecito Fire Land & Building	0.00	8,670.50

Financial Trend

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2017 Year-To-Date Actual	9/30/2018 Year-To-Date Actual	9/30/2019 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	0.00	0.00	0.00
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	0.00
3020 -- Property Tax-Current Unsecd	0.00	0.00	0.00
3040 -- Property Tax-Prior Secured	0.00	0.00	0.00
3050 -- Property Tax-Prior Unsecured	0.00	0.00	0.00
3054 -- Supplemental Pty Tax-Current	0.00	0.00	0.00
	0.00	0.00	0.00
Taxes			
Use of Money and Property			
3380 -- Interest Income	9,653.91	22,045.68	39,978.36
3381 -- Unrealized Gain/Loss Invstmnts	2,464.42	26,850.07	-35,941.19
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
	12,118.33	48,895.75	4,037.17
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	0.00	66,204.10
4160 -- State Aid for Disaster	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
	0.00	0.00	66,204.10
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	0.00	45,488.56
4610 -- Federal Aid for Disaster	0.00	0.00	0.00
	0.00	0.00	45,488.56
Charges for Services			
5105 -- Reimb for District Services	22,324.65	22,950.23	23,685.00

Financial Trend

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2017 Year-To-Date Actual	9/30/2018 Year-To-Date Actual	9/30/2019 Year-To-Date Actual
Charges for Services	22,324.65	22,950.23	23,685.00
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	0.00	0.00	29,412.31
5895 -- Other-Donations	0.00	0.00	0.00
5909 -- Other Miscellaneous Revenue	6,085.46	5,397.71	814.34
Miscellaneous Revenue	6,085.46	5,397.71	30,226.65
Revenues	40,528.44	77,243.69	169,641.48
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	1,806,450.23	2,223,102.19	2,037,583.12
6300 -- Overtime	6,568.54	-1,627.20	31,202.59
6301 -- Overtime - Reimbursable	734,645.76	118,295.96	24,357.83
6310 -- Overtime - Constant Staffing	145,261.44	20,485.21	290,351.78
6400 -- Retirement Contribution	1,121,452.61	1,275,121.71	1,654,778.02
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	39,091.34	34,088.25	33,404.04
6600 -- Health Insurance Contrib	428,925.24	462,491.45	501,713.78
6700 -- Unemployment Ins Contribution	194.59	73.04	196.32
6900 -- Workers Compensation	636,071.90	516,713.23	457,133.80
Salaries and Employee Benefits	4,918,661.65	4,648,743.84	5,030,721.28
Services and Supplies			
7030 -- Clothing and Personal	8,855.83	40,750.96	26,427.68
7050 -- Communications	28,533.88	27,102.89	30,134.48
7060 -- Food	185.10	67.80	0.00
7070 -- Household Supplies	4,829.48	5,745.60	7,192.53
7090 -- Insurance	26,537.00	32,017.00	32,345.00

Financial Trend

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2017 Year-To-Date Actual	9/30/2018 Year-To-Date Actual	9/30/2019 Year-To-Date Actual
7120 -- Equipment Maintenance	1,661.45	15,282.79	20,753.19
7200 -- Structure & Ground Maintenance	4,079.43	5,726.76	5,740.87
7205 -- Fire Defense Zone	31,565.00	6,338.50	32,224.60
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	3,990.25	3,113.50	4,010.00
7348 -- Instruments & Equip. < \$5000	5,339.07	2,571.18	1,578.22
7363 -- Equipment Maintenance	13,645.47	22,011.38	26,078.68
7400 -- Medical, Dental and Lab	10,304.73	12,069.26	8,687.54
7430 -- Memberships	1,390.00	2,933.45	4,442.09
7450 -- Office Expense	4,980.01	4,491.33	5,273.00
7460 -- Professional & Special Service	58,667.45	71,150.31	64,164.26
7507 -- ADP Payroll Fees	1,550.75	1,546.55	1,882.67
7510 -- Contractual Services	25,650.62	23,626.14	35,526.60
7530 -- Publications & Legal Notices	2,549.84	96.72	96.72
7540 -- Rents/Leases-Equipment	0.00	0.00	6,320.10
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	1,930.56	2,351.79
7630 -- Small Tools & Instruments	10,898.87	0.00	2,247.39
7650 -- Special Departmental Expense	13,915.83	17,367.63	2,906.50
7671 -- Special Projects	0.00	1,702.01	1,984.69
7730 -- Transportation and Travel	4,313.34	3,333.55	6,106.07
7731 -- Gasoline-Oil-Fuel	8,625.06	15,089.74	13,453.56
7732 -- Training	6,399.70	4,646.75	15,584.23
7760 -- Utilities	9,591.67	10,708.69	9,811.49
Services and Supplies	288,059.83	331,421.05	367,323.95
Capital Assets			
8300 -- Equipment	39,018.13	46,142.08	35,526.61

Financial Trend

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2017 Year-To-Date Actual	9/30/2018 Year-To-Date Actual	9/30/2019 Year-To-Date Actual
Capital Assets	39,018.13	46,142.08	35,526.61
Expenditures	5,245,739.61	5,026,306.97	5,433,571.84
Other Financing Sources & Uses			
Other Financing Uses	155,000.00	0.00	0.00
7901 -- Oper Trf (Out)	155,000.00	0.00	0.00
Other Financing Sources & Uses	-155,000.00	0.00	0.00
Changes to Fund Balances			
Decrease to Restricted	0.00	0.00	35,941.19
9797 -- Unrealized Gains	0.00	0.00	35,941.19
Increase to Restricted	0.00	0.00	0.00
9797 -- Unrealized Gains	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	35,941.19
Montecito Fire Protection Dist	-5,360,211.17	-4,949,063.28	-5,227,989.17
Net Financial Impact	-5,360,211.17	-4,949,063.28	-5,227,989.17

Expenditure Trend

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual	6/30/2019 Month-To-Date Actual	7/31/2019 Month-To-Date Actual	8/31/2019 Month-To-Date Actual	9/30/2019 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	701,292.61	924,410.12	87,773.78	767,279.12	579,169.23	691,134.77
6300 -- Overtime	0.00	18,877.00	99,233.63	11,129.42	17,685.48	2,387.69
6301 -- Overtime - Reimbursable	0.00	4,903.15	26,358.71	0.00	5,702.69	18,655.14
6310 -- Overtime - Constant Staffing	0.00	75,581.17	600,758.86	54,303.47	140,562.97	95,485.34
6400 -- Retirement Contribution	104,920.92	112,079.12	164,788.20	1,431,396.59	112,351.99	111,029.44
6450 -- Supp Retirement Contribution	0.00	0.00	3,230,000.00	0.00	0.00	0.00
6550 -- FICA/Medicare	10,142.72	15,063.60	10,363.56	11,390.54	10,326.58	11,686.92
6600 -- Health Insurance Contrib	158,357.72	157,554.58	158,889.68	172,649.43	165,960.10	163,104.25
6700 -- Unemployment Ins Contribution	33.18	422.05	29.00	89.35	23.72	83.25
6900 -- Workers Compensation	0.00	-10,011.04	-58,058.00	447,309.42	0.00	9,824.38
Total Salaries and Employee Benefits	974,747.15	1,298,879.75	4,320,137.42	2,895,547.34	1,031,782.76	1,103,391.18
Services and Supplies						
7030 -- Clothing and Personal	11,402.05	9,805.82	690.73	19,444.97	7,780.00	-797.29
7050 -- Communications	9,976.68	8,861.83	9,387.58	10,534.09	12,817.77	6,782.62
7060 -- Food	1,432.34	708.34	-5,584.00	0.00	0.00	0.00
7070 -- Household Supplies	1,749.93	4,392.99	7,104.24	1,492.82	3,343.56	2,356.15
7090 -- Insurance	0.00	0.00	0.00	32,345.00	0.00	0.00
7120 -- Equipment Maintenance	3,597.71	6,047.92	-20,297.83	12,843.08	4,715.16	3,194.95
7200 -- Structure & Ground Maintenance	1,075.00	6,025.85	25,536.89	1,580.00	1,213.00	2,947.87
7205 -- Fire Defense Zone	53,995.56	44,436.94	32,354.33	15,100.00	15,524.60	1,600.00
7322 -- Consulting & Mgmt Fees	0.00	210.00	210.00	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	837.00	3,113.50	0.00	4,010.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	392.98	2,346.41	0.00	1,578.22	0.00
7363 -- Equipment Maintenance	26,112.84	873.08	11,273.42	5,904.18	6,770.37	13,404.13
7400 -- Medical, Dental and Lab	0.00	27,440.19	3,170.52	2,397.52	4,868.08	1,421.94
7430 -- Memberships	0.00	0.00	1,028.14	1,835.00	2,102.64	504.45

Expenditure Trend

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual	6/30/2019 Month-To-Date Actual	7/31/2019 Month-To-Date Actual	8/31/2019 Month-To-Date Actual	9/30/2019 Month-To-Date Actual
7450 -- Office Expense	2,310.39	5,022.87	8,746.12	1,329.70	2,146.26	1,797.04
7460 -- Professional & Special Service	31,469.00	32,597.11	52,456.32	31,276.11	16,879.03	16,009.12
7507 -- ADP Payroll Fees	511.27	273.15	521.87	636.63	730.94	515.10
7510 -- Contractual Services	1,697.73	4,735.76	9,922.35	14,034.06	6,304.80	15,187.74
7530 -- Publications & Legal Notices	0.00	0.00	178.88	0.00	96.72	0.00
7540 -- Rents/Leases-Equipment	0.00	0.00	30,138.15	2,270.64	2,270.64	1,778.82
7546 -- Administrative Expense	244,640.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,700.00	1,001.79	0.00	2,351.79	0.00	0.00
7630 -- Small Tools & Instruments	320.33	733.65	6,763.02	32.22	2,099.20	115.97
7650 -- Special Departmental Expense	26,059.20	20,453.27	3,883,499.38	-3,871,953.90	3,873,828.39	1,032.01
7671 -- Special Projects	83.98	0.00	3,663.15	0.00	0.00	1,984.69
7730 -- Transportation and Travel	2,568.19	10,430.71	4,196.60	131.35	1,961.68	4,013.04
7731 -- Gasoline-Oil-Fuel	4,765.22	8,866.24	3,646.70	2,511.06	6,470.01	4,472.49
7732 -- Training	12,687.79	19,187.57	14,232.49	2,588.76	4,755.62	8,239.85
7760 -- Utilities	2,189.65	2,509.19	2,633.72	3,239.79	3,317.18	3,254.52
Total Services and Supplies	441,344.86	215,844.25	4,090,932.68	-3,708,075.13	3,985,583.87	89,815.21
Capital Assets						
8300 -- Equipment	12,004.46	66,225.11	22,887.28	7,992.00	161.77	27,372.84
Total Capital Assets	12,004.46	66,225.11	22,887.28	7,992.00	161.77	27,372.84
Total Expenditures	1,428,096.47	1,580,949.11	8,433,957.38	-804,535.79	5,017,528.40	1,220,579.23
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	422,000.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	422,000.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	422,000.00	0.00	0.00	0.00

Expenditure Trend

As of: 9/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual	6/30/2019 Month-To-Date Actual	7/31/2019 Month-To-Date Actual	8/31/2019 Month-To-Date Actual	9/30/2019 Month-To-Date Actual
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	0.00	0.00	46,566.28	0.00	0.00	0.00
Total Changes to Restricted	0.00	0.00	46,566.28	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	46,566.28	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,428,096.47	1,580,949.11	8,902,523.66	-804,535.79	5,017,528.40	1,220,579.23
Total Report	1,428,096.47	1,580,949.11	8,902,523.66	-804,535.79	5,017,528.40	1,220,579.23

**Montecito Fire Department
Mutual Aid Billing Detail
FY 2018-19**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Due	Date Received	Amount Received
Camp Fire US&R Assist, CA-OES-054807	11/17-11/25/18	O-20185330	01/24/19	CaIOES	18,816.30		
Carr, CA-SHU-007808	07/26-08/19/18	U-20185327	02/12/19	CaIOES	666,922.59	04/15/19	666,922.59
County, CA-LNU-009502	07/01-07/09/18	U-20180640	08/22/18	CaIOES	21,764.62	01/02/19	21,764.62
Cranston, CA-BDF-0011390	07/25-07/29/18	F-20185061	09/25/18	USFS	55,383.17	02/13/19	55,383.17
Cranston, CA-BDF-0011390 (Reimb)	07/25-07/29/18	F-20186065	12/24/18	USFS	347.14	04/05/19	347.14
Cruces, CA-SBC-009203	07/18-07/19/18	U-20185352	10/19/18	CaIOES	13,662.42	04/09/19	13,662.42
Delta, CA-SHF-001444	09/07-09/24/18	F-20185882	11/20/18	USFS	121,428.04	03/25/19	121,428.04
Donnell, CA-STF-001702 (updated)	08/04-08/23/18	F-20185220	06/25/19	USFS	45,081.92	07/23/19	45,081.92
Ferguson, CA-SNF-000745	07/09-08/05/18	F-20185439	10/17/18	USFS	63,558.92	02/13/19	63,554.48
Florence - NC (FEMA)	09/18-09/20/18	O-20185053	09/26/18	CaIOES	15,548.80	10/10/19	9,211.18
Florence - VA (FEMA)	09/12-09/18/18	O-20185042	09/26/18	CaIOES	31,929.63	09/19/19	31,929.63
Front, CA-LPF-002334	08/20-08/21/18	2019-02	05/22/19	USFS	8,073.48	06/12/19	8,073.48
Gorge, CA-SHU-008796	08/19-08/21/18	U-20185677	11/13/18	CaIOES	42,934.98	03/01/19	42,934.97
Hill, CA-VNC-0090993	11/08-11/09/18	U-20185843	01/08/19	CaIOES	15,911.89	05/06/19	15,911.89
Holiday, CA-SBC-008657	07/06-07/11/18	U-20180932	09/17/18	CaIOES	75,087.98	01/25/19	75,087.98
Holiday, CA-SBC-008657	07/06-07/09/18	U-20180933	09/17/18	CaIOES	6,005.33	01/25/19	6,005.33
Klamathon, CA-SKU-004641	07/05-07/10/18	U-20180818	09/05/18	CaIOES	56,408.49	03/04/19	56,408.49
OES Pre-Position (7/6/18)	7/6/2018	O-20180207	09/17/18	CaIOES	1,985.50	02/05/19	1,985.50
OES Pre-Position (7/24/18)	07/24-07/26/18	O-20185004	09/18/18	CaIOES	23,198.85	02/01/19	23,198.85
OES Pre-Position (8/6/18)	08/06-08/07/18	O-20185008	09/21/18	CaIOES	5,284.92	02/01/19	5,284.92
OES Pre-position (1/15/19), CA-OES-190005	1/15/2019	O-20190041	04/16/19	CaIOES	7,709.00	09/16/19	7,709.00
OES Pre-position (1/15/19), CA-OES-190005	1/15/2019	O-20190101	06/06/19	CaIOES	1,941.23	09/16/19	1,941.23
OES Pre-position (1/15/19), CA-OES-190005	1/15/2019	O-20190116	06/06/19	CaIOES	1,718.95	09/16/19	1,718.95
OES Pre-position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190032	04/16/19	CaIOES	20,339.04	09/16/19	20,339.04
OES Pre-position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190031	04/16/19	CaIOES	2,793.28	09/16/19	2,793.28
OES Pre-position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190100	06/06/19	CaIOES	24,048.60	09/12/19	24,048.60
OES Pre-position (3/5/19)	03/05-03/06/19	O-20190098	05/30/19	CaIOES	17,373.05	10/03/19	17,373.05
Ogilvy, CA-LPF-002476	09/01-09/06/18	F-20156040	12/11/18	USFS	42,910.91	04/15/19	42,910.91
Ogilvy, CA-LPF-002476	Reimbursement	2019-03	05/22/19	USFS	406.64	07/01/19	406.64
Pawnee, CA-LNU-007002	07/01-07/05/18	U-20180350	08/06/18	CaIOES	48,436.11	01/02/19	48,436.11
Woolsey, CA-VNC-091023	11/09-11/18/2018	U-20185983	01/16/19	CaIOES	188,238.72	05/06/19	188,238.72
					\$ 1,645,250.50		\$ 1,620,092.13
Reimbursements Due to MFD for XSB IMT3 Storm Pre-positions							
OES Pre-position (1/15/19), CA-OES-190005	1/15/2019	O-20190041	04/16/19	CaIOES	7,654.00	09/16/19	7,654.00
OES Pre-position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190071	04/30/19	CaIOES	21,447.21	10/10/19	21,447.21
OES Pre-position (3/5/19), CA-OES-190020	03/05-03/06/19	O-20190098	05/30/19	CaIOES	15,097.47	10/03/19	15,097.47
					\$ 44,198.68		\$ 44,198.68

ATTACHMENT

#B

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
September 2018	11,475,139.85	-	(16,803.09)	4,844.64	11,453,492.12	-0.15%
October 2018	11,453,492.12	-	(566,517.98)	4,835.13	10,882,139.01	-4.95%
November 2018	10,882,139.01	-	151,422.06	4,640.03	11,028,921.04	1.39%
December 2018	11,028,921.04	-	(548,020.57)	4,676.48	10,476,223.99	-4.97%
January 2019	10,476,223.99	-	592,182.10	4,414.11	11,063,991.98	5.65%
February 2019	11,063,991.98	-	214,753.79	4,681.85	11,274,063.92	1.94%
March 2019	11,274,063.92	-	122,019.57	4,780.38	11,391,303.11	1.08%
April 2019	11,391,303.11	-	273,206.79	4,809.59	11,659,700.31	2.40%
May 2019	11,659,700.31	-	(402,352.59)	4,899.50	11,252,448.22	-3.45%
June 2019	11,252,448.22	-	506,696.03	4,770.22	11,754,374.03	4.50%
July 2019	11,754,374.03	-	78,677.61	4,829.24	11,828,222.40	0.67%
August 2019	11,828,222.40	-	(124,513.49)	4,784.47	11,698,924.44	-1.05%
Total		-	280,750.23	56,965.64		

Total Contributions to the Plan = 8,376,000

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

PARS OPEB balance as of 6/30/2017 = 10,372,284

Net OPEB Liability at of 6/30/2017 = **1,601,486**

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
September 2018	1,857,803.03	-	(5,205.89)	780.28	1,851,816.86	-0.28%
October 2018	1,851,816.86	-	(50,254.38)	777.54	1,800,784.94	-2.71%
November 2018	1,800,784.94	-	15,910.68	763.51	1,815,932.11	0.88%
December 2018	1,815,932.11	-	(35,062.95)	769.27	1,780,099.89	-1.93%
January 2019	1,780,099.89	-	66,388.47	769.15	1,845,719.21	3.73%
February 2019	1,845,719.21	-	22,117.18	783.49	1,867,052.90	1.20%
March 2019	1,867,052.90	-	23,456.01	789.43	1,889,719.48	1.26%
April 2019	1,889,719.48	-	25,153.92	794.94	1,914,078.46	1.33%
May 2019	1,914,078.46	-	(20,288.32)	800.89	1,892,989.25	-1.06%
June 2019	1,892,989.25	2,800,000.00	53,836.24	798.96	4,746,026.53	2.84%
July 2019	4,746,026.53	-	14,036.81	1,322.65	4,758,740.69	0.30%
August 2019	4,758,740.69	-	17,513.57	1,616.56	4,774,637.70	0.37%
Total		2,800,000.00	127,601.34	10,766.67		

Total Contributions to the Plan = 4,600,000

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits TrustAccount Report for the Period
6/1/2019 to 6/30/2019Kevin Taylor
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 6/1/2019	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2019
OPEB	\$11,252,448.22	\$0.00	\$506,696.03	\$4,770.22	\$0.00	\$0.00	\$11,754,374.03
PENSION	\$1,892,989.25	\$2,800,000.00	\$53,836.24	\$798.96	\$0.00	\$0.00	\$4,746,026.53
Totals	\$13,145,437.47	\$2,800,000.00	\$560,532.27	\$5,569.18	\$0.00	\$0.00	\$16,500,400.56

Investment Selection**Source**

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

Investment Objective**Source**

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

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	4.50%	3.32%	6.19%	8.88%	5.80%	-	1/19/2010
PENSION	2.58%	2.84%	6.96%	-	-	-	6/29/2017

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

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

Headquarters - 4350 Von Karman Ave., Suite 100, Newport Beach, CA 92660 800.540.6369 Fax 949.250.1250 www.pars.org

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
7/1/2018 to 6/30/2019

Kevin Taylor
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108

Account Summary

Source	Beginning Balance as of 7/1/2018	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2019
OPEB	\$11,123,663.88	\$0.00	\$687,583.29	\$56,873.14	\$0.00	\$0.00	\$11,754,374.03
PENSION	\$1,823,877.51	\$2,800,000.00	\$131,524.48	\$9,375.46	\$0.00	\$0.00	\$4,746,026.53
Totals	\$12,947,541.39	\$2,800,000.00	\$819,107.77	\$66,248.60	\$0.00	\$0.00	\$16,500,400.56

Investment Selection

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

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	4.50%	3.32%	6.19%	8.88%	5.80%	-	1/19/2010
PENSION	2.58%	2.84%	6.96%	-	-	-	6/29/2017

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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits TrustAccount Report for the Period
7/1/2019 to 7/31/2019Kevin Taylor
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 7/1/2019	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 7/31/2019
OPEB	\$11,754,374.03	\$0.00	\$78,677.61	\$4,829.24	\$0.00	\$0.00	\$11,828,222.40
PENSION	\$4,746,026.53	\$0.00	\$14,036.81	\$1,322.65	\$0.00	\$0.00	\$4,758,740.69
Totals	\$16,500,400.56	\$0.00	\$92,714.42	\$6,151.89	\$0.00	\$0.00	\$16,586,963.09

Investment Selection

Source

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

Investment Objective

Source

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	0.67%	1.57%	5.00%	8.04%	6.18%	-	1/19/2010
PENSION	0.30%	1.80%	6.22%	-	-	-	6/29/2017

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

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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits TrustAccount Report for the Period
8/1/2019 to 8/31/2019Kevin Taylor
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 8/1/2019	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 8/31/2019
OPEB	\$11,828,222.40	\$0.00	-\$124,513.49	\$4,784.47	\$0.00	\$0.00	\$11,698,924.44
PENSION	\$4,758,740.69	\$0.00	\$17,513.57	\$1,616.56	\$0.00	\$0.00	\$4,774,637.70
Totals	\$16,586,963.09	\$0.00	-\$106,999.92	\$6,401.03	\$0.00	\$0.00	\$16,473,562.14

Investment Selection

Source

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

Investment Objective

Source

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	-1.03%	4.03%	4.33%	8.14%	5.91%	-	1/19/2010
PENSION	0.37%	3.23%	6.81%	-	-	-	6/29/2017

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

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

Agenda

Item #7

MONTECITO FIRE PROTECTION DISTRICT

Agenda for the Regular Meeting of the Board of Directors

Held at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, CA 93108 on September 23, 2019 at 2:00 p.m.

Director Easton called the meeting to order at 2:00 p.m.

Present: Director Easton, Director van Duiwyk, Director Lee, Director Ishkanian, Director Powell. Chief Taylor and District Counsel Mark Manion were also present.

- 1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)**

There were no public comments at this meeting.

- 2. Recognition of Lifesaver Award. (Strategic Plan Goal 7.3)**

Division Chief Widling presented the Lifesaver Award to 10 individuals for their heroic actions during the resuscitation of Mr. Karl Weis on July 22, 2019. The Board took a break at 2:10 p.m. to take photos with the award recipients. The Board reconvened at 2:15 p.m.

- 3. Introduction of new hire: Firefighter Paramedic Trevor Burch.**

Chief Taylor introduced new Firefighter Paramedic, Trevor Burch.

- 4. Recognition of new promotion: Division Chief Alan Widling. (Strategic Plan Goal 7)**

Chief Taylor recognized newly promoted Division Chief, Alan Widling.

- 5. Report from the Finance Committee. (Strategic Plan Goal 9.1)**

- a. Consider recommendation to approve Resolution 2019-06, Adoption of the Final Budget for the Fiscal Year 2019-20.**

Director van Duiwyk provided a report regarding the Final Budget for the Fiscal Year 2019-20. Motion made by Director van Duiwyk, seconded by Director Lee to approve Resolution 2019-06, Adoption of the Final Budget for the Fiscal Year 2019-20. The Roll Call Vote was as follows:

Ayes: J. Ishkanian, P. van Duinwyk, S. Easton, J. A. Powell, M. Lee
 Nays: None
 Abstain: None
 Absent: None

6. Consider recommendation for approval of the Annual Employee Reimbursement Disclosure report. (Strategic Plan Goal 9.1)

District Accountant Nahas provided a report regarding the Annual Employee Reimbursement Disclosure report. Motion to approve the Annual Employee Reimbursement Disclosure report made by Director van Duinwyk, seconded by Director Easton and unanimously passed.

7. Consider approval of Resolution 2019-07, Establishing Appropriations Limit under Article XIII B of the State Constitution of the State of California for FY 2019-20. (Strategic Plan Goal 9.1)

District Accountant Nahas provided a staff report regarding the Appropriations Limit for FY 2019-20. Motion made by Director Powell, seconded by Director van Duinwyk to approve Resolution 2019-07 as read. The roll call vote was as follows:

Ayes: J. Ishkanian, P. van Duinwyk, S. Easton, J. A. Powell, M. Lee
 Nays: None
 Abstain: None
 Absent: None

8. Approval of Minutes of the August 26, 2019 Regular Meeting.

Motion to approve the minutes of the August 26, 2019 Regular meeting made by Director van Duinwyk, seconded by Director Ishkanian and the motion carried. Director Powell abstained from the vote.

9. Fire Chief's report.

Division Chief Widling highlighted significant calls and Mutual Aid for the month of August. He also provided an update regarding significant weather events. Chief Taylor stated that the Public Safety Power Shut off Community Meeting was well attended. The Chief mentioned a recent article in the Montecito Journal regarding the Department's chipping program. Chief Taylor stated that the roofing project has been ongoing for the last three weeks and is on schedule. The Chief stated that on Tuesday, October 1, the Board of Supervisors will hear the Regional Fire EMS Dispatch report, as well as make a decision regarding the ground ambulance contract. Chief Taylor stated that the Randall Road debris basin project design workshop will be held on November 1, from 6 pm to 10 pm in the Board's hearing room. The Chief stated that MERRAG is hosting a full CERT class

beginning November 6 through November 9. Chief Taylor stated that Atkins engineering, developers of the debris flow map, were here last week for three days gathering information, and will be working on developing the map over the next several weeks. The Chief stated that starting tomorrow, the California Conservation Corps will be working on brush cutting and weed whipping projects on the western end of the District. Chief Taylor mentioned that Battalion Chief Ederer was presented with the National Award by the Military Order of World Wars.

10. Board of Director's report.

Director Easton stated that she attended the Public Safety Power Shut off meeting and it was very interesting. Director Powell stated that he is currently serving on the Santa Barbara County Fire Safe Council Board.

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

The Board requested an update from the PARS representatives regarding the status of the District's account.

12. CLOSED SESSION:

- a. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
 (Government Code section 54956.9 (a))
 Southern California Fire Cases; Los Angeles County Superior Court Case No.
 JCCP4965**

The Board reported out of closed session at 3:28 p.m. with no reportable action.

Meeting Adjourned at 3:30 p.m.

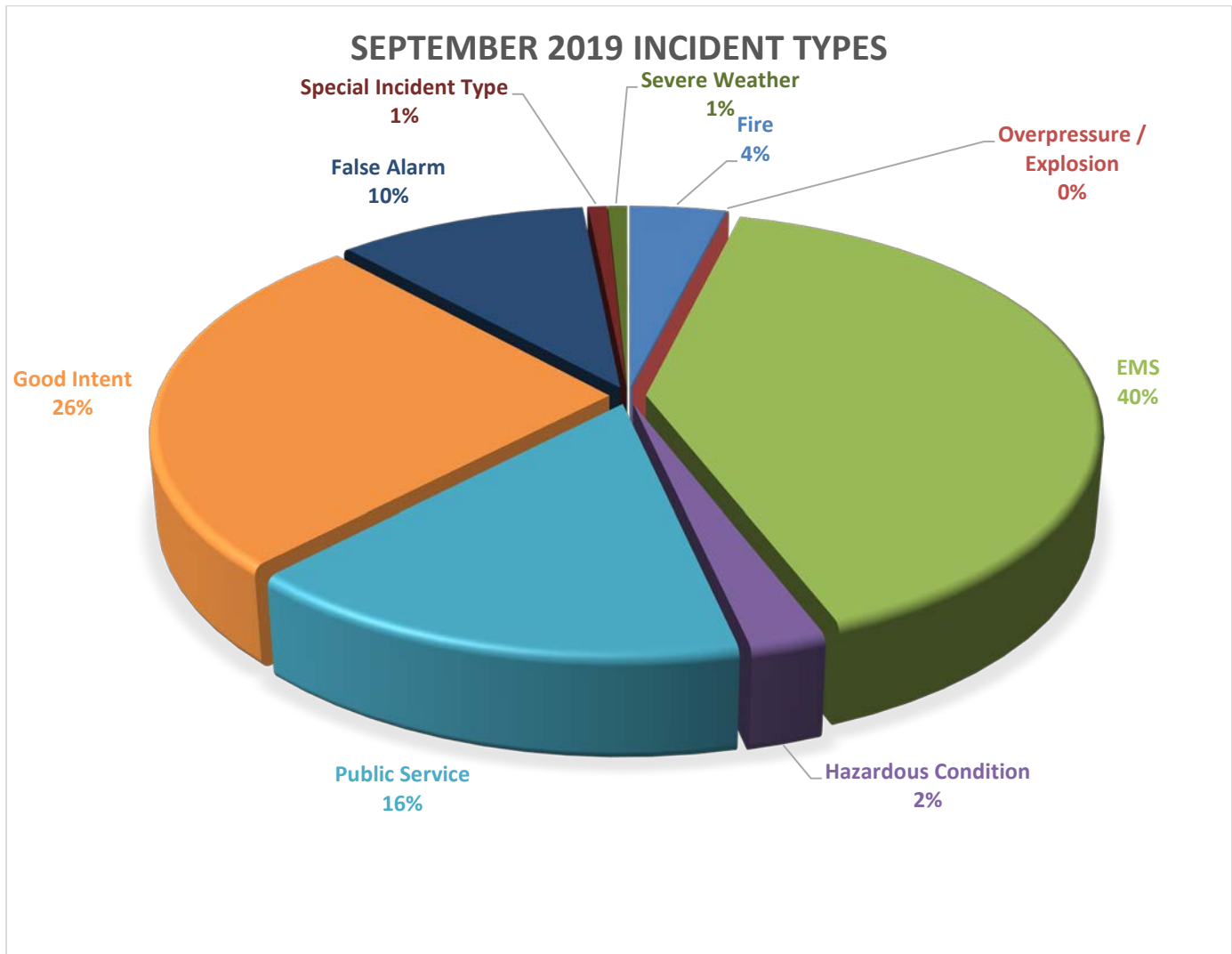
President Sylvia Easton

Secretary Michael Lee

Agenda Item #8

SEPTEMBER 2019 CALLS BY INCIDENT TYPE TOTAL INCIDENTS: 127

FIRE: 5	EMS: 51
EXPLOSION, OVERHEAT: 0	PUBLIC SERVICE** 20
HAZARDOUS CONDITION: 3	GOOD INTENT*: 33
FALSE ALARM: 13	SEVERE WEATHER: 1
SPECIAL INCIDENT TYPES: 1	



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

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

April - September 2019 Incident Trend

