

MONTECITO FIRE PROTECTION DISTRICT  
AGENDA FOR THE FINANCE COMMITTEE MEETING

Montecito Fire Protection District Headquarters

595 San Ysidro Road

Santa Barbara, California

**November 7, 2013 at 10:00 a.m.**

Agenda Items May Be Taken Out Of The Order Shown


1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Time Certain: 10:00 AM - Conference call with Capital PFG regarding proposal to perform a Financial Analysis related to District Budgeting and Long-Term Liabilities.
3. Report from Director Sinser on CalPERS Conference.
4. Report from Director Sinser on meeting with Santa Barbara County Auditor regarding FIN.
5. Review September 2013 financial statements.
6. Review PARS Correspondence.
7. Requests for items to be included for the next Finance Committee Meeting.
8. Fire Chief's Report.

Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is October 31, 2013.

MONTECITO FIRE PROTECTION DISTRICT

By

  
Chip Hickman, Fire Chief

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

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



# Agenda

## Item #2



# Montecito Fire Protection District

## Proposed Scope of Work for Financial Analysis Related to Budgeting and Long-Term Liabilities

October 23, 2013

Prepared by:



**Capitol | PFG**

*Crafting Optimal Financial Solutions*

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## FIRM PROFILE

Capitol Public Finance Group, LLC (Capitol PFG) is a full service, independent public finance consulting firm based in Sacramento, with a satellite office located in San Diego. We provide comprehensive financial consulting services to public agencies in California to help them achieve the best financial solutions for their community. Capitol PFG has extensive experience advising government agencies with a wide range of funding needs.

Many local government agencies need financial and facility planning support services because they do not have the resources in-house or the ability to hire full-time employees with expertise to respond to their internal needs or the needs of their citizens. Situations that give rise to the need for financial and facility strategic support services include:

- **Responding to existing taxpayers wishing to pay for additional services or improvements to public infrastructure**
- **Timing of revenues and expenditures**
- **Managing outstanding indebtedness including updates to repayment projections**
- **Growing or declining population or tax bases**
- **Improving existing facilities or upgrading existing equipment**
- **Replacing aging facilities and equipment**

Capitol PFG has assisted numerous fire districts with financial planning services including tax base demographics analysis, revenue generating method implementation, debt analysis, facilities and financial planning, Mello-Roos district formation, construction project delivery method advice, and site acquisitions.

Our goal is to provide our clients with quality financial analysis and sound financial advice. We enable our clients to make optimal decisions based on having accurate and complete information. Capitol PFG provides expertise by identifying critical decision points and their associated cost/benefits, which enables our clients to make appropriate financial decisions. Capitol PFG will recommend the most cost-effective financial strategy considering the need for flexibility, given the current financial, legal and political environment.

Capitol PFG was incorporated in California as a limited liability corporation in February 2005, and was created as a financial advisory firm specializing in public agency finance. Capitol PFG is owned and operated by Jeffrey Small (23 years of public finance experience), Cathleen Dominico (13 years of public finance experience) and Christopher Terry (13 years of public finance experience).

Our firm is unique in that we represent a wide range of public agency clients. Active clients include counties, school districts, county offices of education, community college district, fire districts, sewer districts, water districts, community service districts, former redevelopment agencies and a State commission.

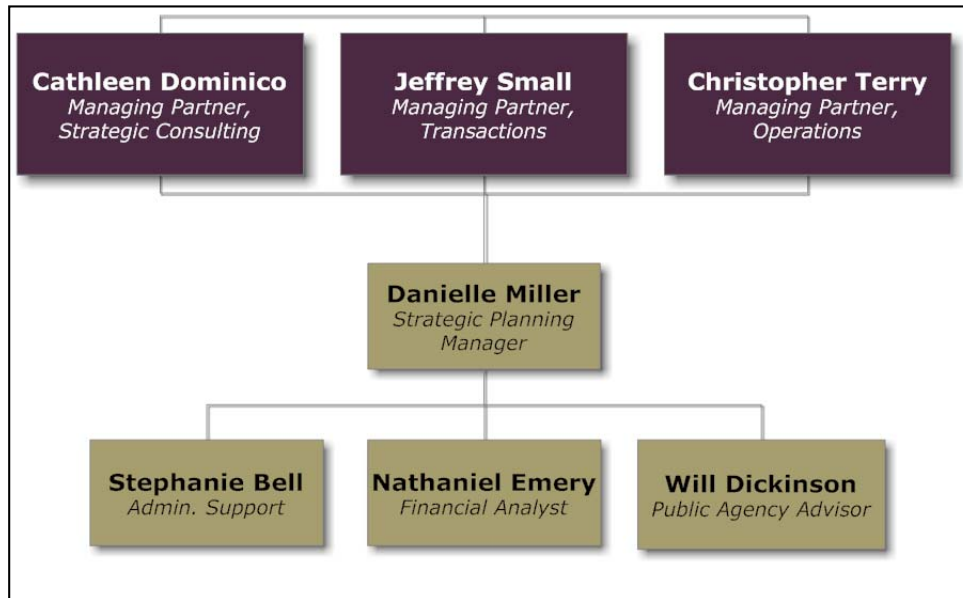
**Services Provided by Capitol PFG**

<b>Strategic Consulting Services</b>
Asset Management
Bond and Developer Fee Expenditure Tracking
Bond and Tax Measure Planning and Analysis
Capital Improvement Financial Planning
Construction Project Delivery Method Selection
Debt Administration
Debt/Bond Issuance Committee Formation and Support
Development Impact Fee Study Preparations
Development Mitigation
Facility Master Planning
Facility Use Fee Study Preparation
Financial Communication Strategies and Presentations
General Financial Analysis
Mello-Roos District Formation
Property Tax Analysis
Pension and OPEB Analysis
Redevelopment Analysis
Renewable Energy and Conservation Project Analysis
Site Acquisition Negotiations
State and Federal Grant Funding Identification

<b>Debt Issuance Services</b>
<b><u>Capital Financings:</u></b> <i>General Obligation Bonds, Certificates of Participation, Revenue Bonds, Special Tax Bonds, Assessment Bonds, Tax Allocation Bonds, Lease-Purchases, , etc.</i>
<b><u>Cash Flow Financings:</u></b> <i>Tax and Revenue Anticipation Notes, Bond Anticipation Notes, Grant Anticipation Notes, etc.</i>
<b><u>Specialty Energy Financings:</u></b> <i>Clean Renewable Energy Bonds, Qualified Energy Conservation Bonds, California Energy Commission Loans, etc.</i>
<b><u>Debt-Related Services:</u></b> <i>Bond Pricing, Continuing Disclosure, Best Practices, Refinance Monitoring, etc.</i>



## Consulting Team



### Assigned Staff Resumes

#### **Cathleen M. Dominico**

*Managing Partner, Client Relations and Business Planning*  
*cdominico@capitolpfg.com*

Cathy has thirteen years of municipal finance experience as a Financial Advisor and has directly served over 100 California public agencies. She is an expert in financial and facilities planning, bond measure preparation, tax base analysis, and the formation of financing districts such as Mello-Roos districts. Cathy has structured and assisted with the implementation of a variety of financing mechanisms, including Certificates of Participation, Lease Revenue Bonds, GO Bonds, Mello-Roos Bonds, among others.

In 2005, Ms. Dominico, along with her two business partners, formed Capitol Public Finance Group, which exclusively serves public agencies throughout California in a variety of their financial needs. At Capitol PFG, Cathy is responsible for strategic planning services including long range financial and facilities planning and the creation of financial strategies to meet the long-term client objectives. Additionally, Cathy specializes in implementing communication and presentation strategies to ensure a complete understanding of financial plans.

Ms. Dominico has been a featured public speaker at public agency professional organization conferences, including the California County Property Tax Managers Conference, California Fire Districts Association, California Association of School Business Officials, Coalition of Adequate School Housing, and Small School Districts Association, among others. She has held various client organized employee training in the areas of financial and facilities planning. Recently, Cathy volunteered her services to provide economic analyses to the Sacramento Mayor's Sacramento First Task Force, and Think Big Sacramento evaluating the economic benefits and job creation of an Entertainment and Sports Complex for the City of Sacramento.

Before forming Capitol PFG, Cathy was responsible for financial planning services at another Sacramento-based financial advisory firm, beginning in 2000. Ms. Dominico received her Bachelor of Science degree from the University of California, Davis in Managerial Economics.

**Jeffrey S. Small, Esq.**

*Managing Partner, Transactions and Business Development*  
*jsmall@capitolpfg.com*

Jeff has twenty three years of municipal finance experience as a Financial Advisor and municipal bond Attorney. Since 1991, Jeff has served as a lead analyst in approximately 600 transactions, totaling well over \$5 billion for over 100 different public agencies in California. Jeff is an expert in the municipal debt markets, credit analysis, disclosure, structuring, marketing, pricing, negotiation and sale of municipal securities.

During his career, Jeff has established a reputation for providing honest, creative and enduring services. Some of his most noteworthy school financing accomplishments consist of the following:

- The structuring of the first Qualified Energy Conservation Bond financing for a community college district, which also included the first use of bill credits allowing the district to receive credit for exporting energy to the electrical grid;
- The structuring of a unique and cost effective interim financing for the Chawanakee Unified School District, which was awarded with the 2009 *Bond Buyer Deal of the Year Award*;
- The restructuring of over \$100 million of Western Placer Unified School District's short-term, variable interest rate Certificates of Participation (COPs) with 40 year fixed COPs at interest rates ranging from approximately 5% to 5.25%
- The successful issuance of three of the first four Qualified Zone Academy Bonds in California;
- Financing the second tax-exempt financing for a charter school in California, just days after 9/11;

Jeff has authored numerous articles appearing in national news and education industry outlets, including Forbes, Bloomberg, School Innovations & Advocacy, School Services of California and others. He has also been a featured speaker at numerous conferences including the California Debt and Investment Advisory Commission, the Association for Government Leasing and Finance, the California Association of County Treasurer and Tax Collectors, the California Charter Schools Association, and the Small School Districts' Association.

In 1989, Jeff received his Bachelor of Arts degree from the University of Arizona. He received his Juris Doctor degree from California Western School of Law in San Diego where he excelled in the areas of securities law and consumer fraud.

# CAPITOL PFG CAN PROVIDE ITS FINANCIAL EXPERTISE TO THE BENEFIT OF MONTECITO FIRE PROTECTION DISTRICT

## Overview of Our Understanding of the District's Current Financial Situation

### *District's Budget*

The Montecito Fire Protection District has a fiscal year 2013-14 General Fund Budget of approximately \$14.2 million. The District's September 2013 Budget projects secured property tax revenues to increase approximately \$600,000 or 4.7% over 2012-13 Actuals.

With respect to relevant expenditures/transfers, the District's 2013-14 Budget includes the following noteworthy items:

- Retirement Contributions: \$1,793,563
- GASB 45 Prefunding: \$786,540
- Transfer to Pension Obligation: \$741,164

The District is projected an ending fund balance of \$3,381,909. Of this amount, approximately \$2 million is considered residual with the remaining amount committed.

### *Pension and Other Post-Employment Benefits (OPEB)*

CalPERS provides the District with pension and other post-employment benefits such as medical, dental and vision benefits. CalPERS reports pension liabilities for the District's Safety and Miscellaneous Pension Plans. As of June 30, 2011, CalPERS reports an unfunded liability of \$10 million for Safety employees and an unfunded liability of \$1.16 million for Miscellaneous Employees. The unfunded liability numbers are based on market value as opposed to a smoothed value for reasons described below.

The District works with Demsey Filliger & Associates (DFA) to prepare independent actuarial projections for pension and OPEB. DFA relies on the market value of assets for assessing the UAL. CalPERS reports the market value but uses a smoothed asset value for determining the UAL. Note that the newly adopted GASB 68 moves in the direction of reporting market value of assets and amortizes any gains or losses over a closed five year period as compared to the fifteen year smoothing period used by CalPERS.

Furthermore, DFA uses a discount rate of 6.5%, which is below the 7.5% rate used by CalPERS. The lower discount rate is more conservative in that it may be a more realistic investment goal over time; however, it increases the Unfunded Accrued Liability (UAL). As of June 30, 2013, DFA reports an unfunded liability of \$20 million for Safety employees and an unfunded liability of \$2 million for Miscellaneous Employees. It appears that DFA increased the market value of assets, presumably to account for the two year difference in reporting funding status. In short, SFA reports that Safety is 70% funded and Miscellaneous is 72% funded.

### *Refunding of CalPERS Side Fund*

A Side Fund is a fund created by CalPERS to account for the difference between the funded status of the pool and the funded status of a District's plan. It is in addition to the District's unfunded liability. A positive Side Fund balance reduces the District's contribution, and a negative balance increases the employer contribution. In order to extinguish the District's Side Fund debt, it District issued a taxable 2011 Pension Obligation Bond (POB) in the

amount of \$3.5 million. The POB refunds the Side Fund obligation. The interest rate is 4.52%; term 7 years; and savings of \$162,000.

**Other Post-Employment Benefits (OPEB)**

The District funds Other Post-Employment Benefits (OPEB) through a combination of pay-as-you-go payments and a prefunded trust. The pay as you go payments on June 30, 2013 are \$1.2 million, including \$360,000 for current employees (normal cost) and \$850K to the prefund benefits through a trust established with the Public Agency Retirement System (PARS). The current balance is \$2.7 million.

**GASB 45 Actuarial Valuation of Retiree Health Insurance Program**

DFA prepared a GASB 45 Actuarial Valuation of Retiree Health Insurance Program as of July 1, 21013. The District is required to perform periodic valuations at least once every three years to measure and disclose retiree healthcare liabilities for both the employer and the trust, if any, set aside to prefund liabilities. This valuation appears to be the District's primary financial issue.

According to the valuation, the amount of actuarial liability for District-paid retiree benefits is \$12.8 million. This represents the present value of all benefits expected to be paid by the District for its current and future retirees assuming an annual earnings rate of 6.5% per year with all other assumptions met.

The past service liability ("Accrued Liability" or AL) is \$10,082,480 for active and retirees. The irrevocable trust has an actuarial value of \$2,746,320 resulting in an unfunded Accrued Liability (UAL) for past service of \$7,336,160.

For 2013-14 the Annual Required Contributions (ARC) is \$913,893, and consists of the following:

- Current year, pay as you go, retiree benefits called "Service Cost": \$414,412
- 30 YR amortization of the UAL = \$499,481

**Options for Prefunding OPEB Trust**

Initially, DFA provided three scenarios to prefund the trust over 17 years. The District was using a funding model based on a constant 3% increase to fully fund the trust over 17 years. The District believes that the District has the ability to reduce costs by fully funding the trust over a shorter term frame. Below is the Chief's recommendation:

FY	Pay Go	8 YR CPI	Total
2013	\$ 414,412.00	\$ 786,540.00	\$ 1,200,952.00
2041	\$ 479,843.00	\$ 810,136.00	\$ 1,289,979.00
2015	\$ 539,698.00	\$ 834,440.00	\$ 1,374,138.00
2016	\$ 604,665.00	\$ 859,473.00	\$ 1,464,138.00
2017	\$ 667,546.00	\$ 885,258.00	\$ 1,552,804.00
2018	\$ 732,482.00	\$ 911,815.00	\$ 1,644,297.00
2019	\$ 794,654.00	\$ 939,170.00	\$ 1,733,824.00
2020	\$ 838,191.00	\$ 967,345.00	\$ 1,805,536.00
	\$ 5,071,491.00	\$ 6,994,177.00	\$ 12,065,668.00

There is currently \$7,812,910 in the Station 3 Project Fund. Other prefunding options included using this money to full pay the \$10.3 million liability in a lump sum, which the Chief says is unrealistic. The Chief also recommended against using the unreserved balance of \$2 million to prepay the fund over the next 4 years. The District does not know if Station 3 is necessary and is in the process of evaluating this.

### **Recommended Scope of Work**

The Chief has done a good job analyzing the situation. Capitol PFG can provide the Board with an independent and objective analysis of the District's near term Budget Projections, Capital Plan and Retirement Benefits. Specifically, we can do the following:

- Assist with the development of financial policies, including a policy to prefund pension and other post-employment benefits
- Assist the District with developing and evaluating a comprehensive plan for prefunding pension and other-post employment options, including an evaluation of a post-employment bond financing should the district wish to consider this option.
- Assist the District with public information materials regarding the District's Operating, Capital and Pension and Other Post-Employment Benefits
- Assist the District with validating budget assumption including the sustainability of the budget and appropriate levels of unrestricted reserves, capital reserves, catastrophic event reserves and prefunded benefit plans
- Other services as requested

## REFERENCES

### **Linda Fire Protection District**

Richard Webb, Chief

(530) 743-1553

[Rich.Webb@lindafire.org](mailto:Rich.Webb@lindafire.org)

Work performed:

- General Financial Planning and Advisory Services
- Fire Station Construction Consultation and Financial Planning
- Gann Limit Analysis
- Development Mitigation
- Board Financial Policy Development
- Debt Issuance Services and Ongoing Administration
- Cash Flow Analysis
- Property Tax Analysis
- Property Purchase Negotiations
- Development Impact Fee Study Preparation and Updates
- Board Communication and Education

### **Salida Fire Protection District/Modesto Regional Fire Authority**

Dale Skiles, Support Division Chief

(209) 552-3600

[dskiles@modestorfa.org](mailto:dskiles@modestorfa.org)

Work performed:

- Planning for Operational Needs and Revenue Sources
- Community Facilities District Formation
- Development Mitigation
- Fees for Service Analysis
- General Financial Advisory Services

### **Stanislaus Consolidated Fire Protection District**

Brian Kelly, Interim Chief

(209) 869-7470

[bkelly@scfpd.us](mailto:bkelly@scfpd.us)

Work performed:

- Financial Analysis of Potential Consolidation, including:
  - Revenue Analysis and Projections
  - Expenditure Analysis
  - Multi-Year Budget Forecasting
  - Capital Evaluation
- Development Impact Fee Study Preparation

## GENERAL FEE STRUCTURE

Capitol PFG has a standard hourly rate of \$175 for all strategic financial planning services and ad hoc on-call work, billed on a monthly basis. The scope of services proposed for the District would fall into this category. Capitol PFG is happy to provide hourly consulting services based on a not-to-exceed amount basis. For initial services related to the District, we estimate it would take approximately 80-120 hours of our time. We can commit to a not-to-exceed amount of \$21,000. This would include the data gathering and financial analysis described in the scope of work, preparation of a report describing the analysis, two staff meetings and one Board meeting. The District will only be billed for actual time spent.

For additional strategic consulting services, Capitol PFG would charge at our standard hourly rate of \$175 and would be able to provide the District with a not-to-exceed amount based on the specific scope of work desired.





# Agenda

## Item #5



# General Ledger Trial Balance

As of: 9/30/2013  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2013
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	3,370,550.15	3,397,584.64	3,564,651.72	3,203,483.07
0115 -- Treasury FMV Adjustment	-13,520.80	6,847.33	0.00	-6,673.47
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	5,280.00	0.00	0.00	5,280.00
0230 -- Accounts Receivable	199,369.00	0.00	0.00	199,369.00
0240 -- Interest Receivable	4,203.97	1,848.22	4,203.97	1,848.22
0550 -- Deposits with Others	63,234.00	4,386.00	0.00	67,620.00
<b>Total Assets</b>	<b>3,629,616.32</b>	<b>3,410,666.19</b>	<b>3,568,855.69</b>	<b>3,471,426.82</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	1,157,986.17	1,157,986.17	0.00
1015 -- EFT Payable	-3,000.00	160,037.99	157,037.99	0.00
1020 -- Salaries & Benefits Payable	-280,100.00	280,100.00	0.00	0.00
1210 -- Accounts Payable	0.00	1,312,024.16	1,312,024.16	0.00
1240 -- Accrued Expenses	-38,819.00	38,819.00	0.00	0.00
1330 -- Due To Other Funds	0.00	0.00	3,000,000.00	-3,000,000.00
1400 -- Deposits	-3,000.00	0.00	0.00	-3,000.00
1730 -- Unidentified Deposits	0.00	206,497.47	206,497.47	0.00
<b>Total Liabilities</b>	<b>-324,919.00</b>	<b>3,155,464.79</b>	<b>5,833,545.79</b>	<b>-3,003,000.00</b>
<b>Equity</b>				
2110 -- Fund Balance-Nonspendable	-63,234.00	0.00	4,386.00	-67,620.00
2130 -- Fund Balance-Committed	-1,200,500.00	0.00	0.00	-1,200,500.00
2200 -- Fund Balance-Residual	-2,040,963.32	0.00	0.00	-2,040,963.32
2410 -- Est Revenues/Oth Fin Src	0.00	14,197,817.00	0.00	14,197,817.00



# General Ledger Trial Balance

As of: 9/30/2013  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2013
2510 -- Appropriations/Oth Fin Use	0.00	0.00	14,124,991.00	-14,124,991.00
2600 -- Budgetary Fund Balance	0.00	0.00	72,826.00	-72,826.00
2710 -- Revenues/Other Fin Sources	0.00	147,511.73	387,403.08	-239,891.35
2810 -- Expenditures/Other Fin Uses	0.00	3,755,367.40	674,819.55	3,080,547.85
<b>Total Equity</b>	<b>-3,304,697.32</b>	<b>18,100,696.13</b>	<b>15,264,425.63</b>	<b>-468,426.82</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>-3,629,616.32</b>	<b>21,256,160.92</b>	<b>21,097,971.42</b>	<b>-3,471,426.82</b>
<b>Total Montecito Fire Protection Dist</b>	<b>0.00</b>	<b>24,666,827.11</b>	<b>24,666,827.11</b>	<b>0.00</b>

# General Ledger Trial Balance

As of: 9/30/2013  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2013
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,530.33	364,527.70	366,715.70	342.33
0115 -- Treasury FMV Adjustment	-10.15	9.44	0.00	-0.71
0240 -- Interest Receivable	2.00	0.47	2.00	0.47
<b>Total Assets</b>	<b>2,522.18</b>	<b>364,537.61</b>	<b>366,717.70</b>	<b>342.09</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	366,715.70	366,715.70	0.00
1210 -- Accounts Payable	0.00	366,715.70	366,715.70	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>733,431.40</b>	<b>733,431.40</b>	<b>0.00</b>
<b>Equity</b>				
2140 -- Fund Balance-Assigned	-2,522.18	0.00	0.00	-2,522.18
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2410 -- Est Revenues/Oth Fin Src	0.00	741,164.00	0.00	741,164.00
2510 -- Appropriations/Oth Fin Use	0.00	0.00	743,354.00	-743,354.00
2600 -- Budgetary Fund Balance	0.00	2,190.00	0.00	2,190.00
2710 -- Revenues/Other Fin Sources	0.00	0.00	364,535.61	-364,535.61
2810 -- Expenditures/Other Fin Uses	0.00	366,715.70	0.00	366,715.70
<b>Total Equity</b>	<b>-2,522.18</b>	<b>1,110,069.70</b>	<b>1,107,889.61</b>	<b>-342.09</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>-2,522.18</b>	<b>1,843,501.10</b>	<b>1,841,321.01</b>	<b>-342.09</b>
<b>Total Montecito Fire Pension Oblig</b>	<b>0.00</b>	<b>2,208,038.71</b>	<b>2,208,038.71</b>	<b>0.00</b>



# General Ledger Trial Balance

As of: 9/30/2013  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2013
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,200,025.49	1,522.78	53,739.72	2,147,808.55
0115 -- Treasury FMV Adjustment	-8,825.30	4,351.01	0.00	-4,474.29
0240 -- Interest Receivable	1,522.78	1,926.79	1,522.78	1,926.79
<b>Total Assets</b>	<b>2,192,722.97</b>	<b>7,800.58</b>	<b>55,262.50</b>	<b>2,145,261.05</b>
<b>Total Assets &amp; Other Debits</b>	<b>2,192,722.97</b>	<b>7,800.58</b>	<b>55,262.50</b>	<b>2,145,261.05</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	53,739.72	53,739.72	0.00
1210 -- Accounts Payable	0.00	53,739.72	53,739.72	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>107,479.44</b>	<b>107,479.44</b>	<b>0.00</b>
<b>Equity</b>				
2140 -- Fund Balance-Assigned	-2,192,722.97	0.00	0.00	-2,192,722.97
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2410 -- Est Revenues/Oth Fin Src	0.00	218,281.00	0.00	218,281.00
2510 -- Appropriations/Oth Fin Use	0.00	0.00	359,605.00	-359,605.00
2600 -- Budgetary Fund Balance	0.00	141,324.00	0.00	141,324.00
2710 -- Revenues/Other Fin Sources	0.00	0.00	6,277.80	-6,277.80
2810 -- Expenditures/Other Fin Uses	0.00	53,739.72	0.00	53,739.72
<b>Total Equity</b>	<b>-2,192,722.97</b>	<b>413,344.72</b>	<b>365,882.80</b>	<b>-2,145,261.05</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>-2,192,722.97</b>	<b>520,824.16</b>	<b>473,362.24</b>	<b>-2,145,261.05</b>
<b>Total Montecito Fire Cap Outlay Res</b>	<b>0.00</b>	<b>528,624.74</b>	<b>528,624.74</b>	<b>0.00</b>

# General Ledger Trial Balance

As of: 9/30/2013  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2013
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	7,840,338.00	5,057.04	3,001,181.29	4,844,213.75
0115 -- Treasury FMV Adjustment	-31,451.15	21,359.73	0.00	-10,091.42
0240 -- Interest Receivable	5,057.04	6,287.98	5,057.04	6,287.98
0260 -- Due From Other Funds	0.00	3,000,000.00	0.00	3,000,000.00
<b>Total Assets</b>	<b>7,813,943.89</b>	<b>3,032,704.75</b>	<b>3,006,238.33</b>	<b>7,840,410.31</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	1,181.29	1,181.29	0.00
1210 -- Accounts Payable	0.00	1,181.29	1,181.29	0.00
1240 -- Accrued Expenses	-1,034.00	1,034.00	0.00	0.00
<b>Total Liabilities</b>	<b>-1,034.00</b>	<b>3,396.58</b>	<b>2,362.58</b>	<b>0.00</b>
<b>Equity</b>				
2140 -- Fund Balance-Assigned	-7,812,909.89	0.00	0.00	-7,812,909.89
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2510 -- Appropriations/Oth Fin Use	0.00	0.00	200,000.00	-200,000.00
2600 -- Budgetary Fund Balance	0.00	200,000.00	0.00	200,000.00
2710 -- Revenues/Other Fin Sources	0.00	0.00	27,647.71	-27,647.71
2810 -- Expenditures/Other Fin Uses	0.00	1,181.29	1,034.00	147.29
<b>Total Equity</b>	<b>-7,812,909.89</b>	<b>201,181.29</b>	<b>228,681.71</b>	<b>-7,840,410.31</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>-7,813,943.89</b>	<b>204,577.87</b>	<b>231,044.29</b>	<b>-7,840,410.31</b>
<b>Total Montecito Fire Land &amp; Building</b>	<b>0.00</b>	<b>3,237,282.62</b>	<b>3,237,282.62</b>	<b>0.00</b>

# General Ledger Trial Balance

As of: 9/30/2013  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3654 -- Montecito Fire UHR Mello-Roos

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2013
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	19,570.85	15.97	442.50	19,144.32
0115 -- Treasury FMV Adjustment	-78.51	38.63	0.00	-39.88
0240 -- Interest Receivable	15.97	17.18	15.97	17.18
<b>Total Assets</b>	<b>19,508.31</b>	<b>71.78</b>	<b>458.47</b>	<b>19,121.62</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	442.50	442.50	0.00
1210 -- Accounts Payable	0.00	442.50	442.50	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>885.00</b>	<b>885.00</b>	<b>0.00</b>
<b>Equity</b>				
2140 -- Fund Balance-Assigned	-19,508.31	0.00	0.00	-19,508.31
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2510 -- Appropriations/Oth Fin Use	0.00	0.00	19,571.00	-19,571.00
2600 -- Budgetary Fund Balance	0.00	19,571.00	0.00	19,571.00
2710 -- Revenues/Other Fin Sources	0.00	0.00	55.81	-55.81
2810 -- Expenditures/Other Fin Uses	0.00	442.50	0.00	442.50
<b>Total Equity</b>	<b>-19,508.31</b>	<b>20,013.50</b>	<b>19,626.81</b>	<b>-19,121.62</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>-19,508.31</b>	<b>20,898.50</b>	<b>20,511.81</b>	<b>-19,121.62</b>
<b>Total Montecito Fire UHR Mello-Roos</b>	<b>0.00</b>	<b>20,970.28</b>	<b>20,970.28</b>	<b>0.00</b>



# General Ledger Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
JE - 0088812	9/1/2013		0110		Annual maint Tri-Tech CAD 4/1/13-3/31/114	0.00	24,420.40		
AUT - WTISSUE	9/3/2013		0110		Warrants Issued 20130903	0.00	16,881.00		
DEP - 5379883	9/3/2013		0110		Treasury Deposits 09/03/13	30,872.44	0.00		
EFC - 0008534	9/3/2013		0110		Montecito Fire PR Dir Dept 9/3/13	0.00	286,155.33	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0088961	9/3/2013		0110		PR for MFD 9/3/13	0.00	2,810.66		
AUT - WTISSUE	9/4/2013		0110		Warrants Issued 20130904	0.00	2,172.72		
AUT - WTISSUE	9/6/2013		0110		Warrants Issued 20130906	0.00	28.32		
AUT - WTISSUE	9/6/2013		0110		Warrants Issued 20130906	0.00	56,349.75		
AUT - WTISSUE	9/6/2013		0110		Warrants Issued 20130906	0.00	39.09		
AUT - WTISSUE	9/6/2013		0110		Warrants Issued 20130906	0.00	107.00		
AUT - E090913	9/9/2013		0110		ACH DAILY PAYMENTS 09/09/2013	0.00	3,123.50	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - E090913	9/9/2013		0110		ACH DAILY PAYMENTS 09/09/2013	0.00	175.00	029053	TRACE ANALYTICS LLC
AUT - WTISSUE	9/9/2013		0110		Warrants Issued 20130909	0.00	155.62		
AUT - WTISSUE	9/9/2013		0110		Warrants Issued 20130909	0.00	866.53		
AUT - WTISSUE	9/9/2013		0110		Warrants Issued 20130909	0.00	5,857.16		
AUT - WTISSUE	9/9/2013		0110		Warrants Issued 20130909	0.00	127.02		
AUT - WTISSUE	9/9/2013		0110		Warrants Issued 20130909	0.00	437.40		
EFC - 0008578	9/9/2013		0110		Warrants Issued 20130909	0.00	84,666.42		
AUT - E091013	9/10/2013		0110		ADP fees, 8/31/13	0.00	243.88	050379	ADP INC
AUT - E091013	9/10/2013		0110		ACH DAILY PAYMENTS 09/10/2013	0.00	407.10	579739	Unisource
AUT - WTISSUE	9/10/2013		0110		Warrants Issued 20130910	0.00	244.00	733744	Sterling Communications
AUT - WTISSUE	9/10/2013		0110		Warrants Issued 20130910	0.00	576.30		
AUT - WTISSUE	9/10/2013		0110		Warrants Issued 20130910	0.00	40.00		
AUT - WTISSUE	9/10/2013		0110		Warrants Issued 20130910	0.00	360.00		
AUT - WTISSUE	9/10/2013		0110		Warrants Issued 20130910	0.00	1,699.47		
JE - 0088958	9/10/2013		0110		No interest loan from MFD Fund 3653	3,000,000.00	0.00		

# General Ledger Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110  
 Layout Options: Summarized By = Fund; Page Break At = Fund; Columns = Vendor

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - E091113	9/11/2013		0110		ACH DAILY PAYMENTS 09/11/2013	0.00	37.99	009266	SPRINT
AUT - E091113	9/11/2013		0110		ACH DAILY PAYMENTS 09/11/2013	0.00	351.31	035473	KERRY KELLOGG
AUT - E091113	9/11/2013		0110		ACH DAILY PAYMENTS 09/11/2013	0.00	183.60	285433	Mission Uniform Service Inc
AUT - E091113	9/11/2013		0110		ACH DAILY PAYMENTS 09/11/2013	0.00	142.37	285433	Mission Uniform Service Inc
AUT - E091113	9/11/2013		0110		ACH DAILY PAYMENTS 09/11/2013	0.00	287.41	691500	SAFETY KLEEN CORP
AUT - E091113	9/11/2013		0110		ACH DAILY PAYMENTS 09/11/2013	0.00	251.77	691500	SAFETY KLEEN CORP
JE - 0089314	9/11/2013		0110		Auditor FIN; Quarterly Billing Q1 FY 2013-14	0.00	4,201.25	✓	
AUT - WTISSUE	9/13/2013		0110		Warrants Issued 20130913	0.00	144.91		
AUT - WTISSUE	9/13/2013		0110		Warrants Issued 20130913	0.00	1,171.50		
AUT - WTISSUE	9/13/2013		0110		Warrants Issued 20130913	0.00	66.92		
AUT - WTISSUE	9/13/2013		0110		Warrants Issued 20130913	0.00	358.26		
AUT - WTISSUE	9/13/2013		0110		Warrants Issued 20130913	0.00	85,865.81		
AUT - WTISSUE	9/13/2013		0110		Warrants Issued 20130913	0.00	746.95		
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	3,108.00	556913	Montecito Firemens Assoc
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	1,736.53	005392	THE VILLAGE SERVICE STATION
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	111.84	032539	NESTLE PURE LIFE DIRECT
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	35.54	032539	NESTLE PURE LIFE DIRECT
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	307.36	556712	MONTECITO WATER DISTRICT
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	192.81	556712	MONTECITO WATER DISTRICT
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	648.70	636799	DEWITT PINTO PETROLEUM
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	516.91	636799	DEWITT PINTO PETROLEUM
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	318.14	636799	DEWITT PINTO PETROLEUM
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	2,885.15	767200	SOUTHERN CALIFORNIA EDISON
AUT - E091613	9/16/2013		0110		ACH DAILY PAYMENTS 09/16/2013	0.00	2,673.38	776537	COX COMMUNICATIONS
EFC - 0008625	9/16/2013		0110		Montecito Fire PR Dir Dept 9/16/13	0.00	333,217.21	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
AUT - WTISSUE	9/17/2013		0110		Warrants Issued 20130917	0.00	47.56		

# General Ledger Transactions

Selection Criteria: Fund = 3650-3654; GLAccount = 0110  
 Layout Options: Summarized By = Fund; Page Break At = Fund; Columns = Vendor

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - WTISSUE	9/17/2013		0110		Warrants Issued 20130917	0.00	136.45		
AUT - WTISSUE	9/17/2013		0110		Warrants Issued 20130917	0.00	136.45		
AUT - WTISSUE	9/17/2013		0110		Warrants Issued 20130917	0.00	225.00		
AUT - WTISSUE	9/17/2013		0110		Warrants Issued 20130917	0.00	16,881.00		
DEP - 5379884	9/18/2013		0110		Treasury Deposits 09/18/13	42,343.55	0.00		
DEP - 5379885	9/18/2013		0110		Treasury Deposits 09/18/13	53,958.55	0.00		
AUT - WTISSUE	9/20/2013		0110		Warrants Issued 20130920	0.00	668.44		
AUT - WTISSUE	9/20/2013		0110		Warrants Issued 20130920	0.00	150.66		
AUT - WTISSUE	9/20/2013		0110		Warrants Issued 20130920	0.00	134.90		
AUT - WTISSUE	9/20/2013		0110		Warrants Issued 20130920	0.00	86,022.10		
EFC - 0008647	9/20/2013		0110		ADP fees, 9/15/13	0.00	199.23	050379	ADP INC
AUT - WTISSUE	9/23/2013		0110		Warrants Issued 20130923	0.00	417.89		
AUT - WTISSUE	9/23/2013		0110		Warrants Issued 20130923	0.00	250.00		
AUT - WTISSUE	9/23/2013		0110		Warrants Issued 20130923	0.00	1,193.78		
AUT - WTISSUE	9/23/2013		0110		Warrants Issued 20130923	0.00	419.28		
DEP - 5379886	9/23/2013		0110		Treasury Deposits 09/23/13	52,129.81	0.00		
JE - 0089801	9/23/2013		0110		APCD Re-evaluation of permits, Sta 1,2, 13/14-15/16	0.00	804.00		
AUT - E092413	9/24/2013		0110		ACH DAILY PAYMENTS 09/24/2013	0.00	148.42	005120	SATCOM GLOBAL INC
AUT - E092413	9/24/2013		0110		ACH DAILY PAYMENTS 09/24/2013	0.00	2,579.50	436027	BURTONS FIRE INC
AUT - E092413	9/24/2013		0110		ACH DAILY PAYMENTS 09/24/2013	0.00	3,330.00	602719	INFORMA CORP
AUT - E092413	9/24/2013		0110		ACH DAILY PAYMENTS 09/24/2013	0.00	59.33	767800	THE GAS COMPANY
AUT - E092413	9/24/2013		0110		ACH DAILY PAYMENTS 09/24/2013	0.00	49.43	767800	THE GAS COMPANY
AUT - E092413	9/24/2013		0110		ACH DAILY PAYMENTS 09/24/2013	0.00	822.83	890283	BOUND TREE MEDICAL
AUT - WTISSUE	9/24/2013		0110		Warrants Issued 20130924	0.00	5,790.00		
AUT - WTISSUE	9/26/2013		0110		Warrants Issued 20130926	0.00	157.50		
AUT - WTISSUE	9/26/2013		0110		Warrants Issued 20130926	0.00	180.00		
AUT - WTISSUE	9/26/2013		0110		Warrants Issued 20130926	0.00	500.00		

# General Ledger Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - WTISSUE	9/26/2013		0110		Warrants Issued 20130926	0.00	120.11		
JE - 0089867	9/26/2013		0110		Montecito Fire Dept-MFPD Radio Antennas-13CDP-64	0.00	129.43 ✓		
JE - 0089950	9/26/2013		0110		Billing for IT Services FY 13-14 Montecito Fire	0.00	3,548.00 ✓		
AUT - E092713	9/27/2013		0110		ACH DAILY PAYMENTS 09/27/2013	0.00	930.01	636799	DEWITT PINTO PETROLEUM
AUT - E092713	9/27/2013		0110		ACH DAILY PAYMENTS 09/27/2013	0.00	562.51	636799	DEWITT PINTO PETROLEUM
AUT - E092713	9/27/2013		0110		ACH DAILY PAYMENTS 09/27/2013	0.00	5,074.00	645665	Price Postel & Parma
AUT - E092713	9/27/2013		0110		ACH DAILY PAYMENTS 09/27/2013	0.00	1,501.44	855111	Vision Service Plan-CA
AUT - E092713	9/27/2013		0110		ACH DAILY PAYMENTS 09/27/2013	0.00	1,077.12	855111	Vision Service Plan-CA
AUT - WTISSUE	9/27/2013		0110		Warrants Issued 20130927	0.00	66.00		
AUT - WTISSUE	9/27/2013		0110		Warrants Issued 20130927	0.00	79.10		
AUT - PT02706	9/30/2013		0110		SUPPL PY 1% APPMT 8/13 (3054)	9,725.71	0.00		
EFC - 0008741	9/30/2013		0110		ADP fees, 9/30/13	0.00	245.60	050379	ADP INC
Total Montecito Fire Protection Dist						3,189,030.06	1,062,142.36		

# General Ledger Transactions

Selection Criteria: Fund = 3650-3654; GLAccount = 0110  
 Layout Options: Summarized By = Fund; Page Break At = Fund; Columns = Vendor

## Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - E091813	9/18/2013		0110		ACH DAILY PAYMENTS 09/18/2013	0.00	53,739.72	047940	ROSENBAUER SOUTH DAKOTA LLC
Total Montecito Fire Cap Outlay Res						0.00	53,739.72		

# General Ledger Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110

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

## Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
JE - 0089358	9/10/2013		0110		No interest loan to MFD General Fund 3650	0.00	3,000,000.00		
					Total Montecito Fire Land & Building	0.00	3,000,000.00		

# General Ledger Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110

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

## Fund 3654 -- Montecito Fire UHR Mello-Roos

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - E092713	9/27/2013		0110		ACH DAILY PAYMENTS 09/27/2013	0.00	442.50	645665	Price Postal & Parma
Total Montecito Fire UHR Mello-Roos						0.00	442.50		







# Revenue Status

As of: 9/30/2013 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	13,092,378.00	0.00	-13,092,378.00	0.00 %
3011 -- Property Tax-Unitary	95,036.00	0.00	-95,036.00	0.00 %
3020 -- Property Tax-Current Unsecd	560,700.00	0.00	-560,700.00	0.00 %
3040 -- Property Tax-Prior Secured	0.00	-1,362.07	-1,362.07	--
3054 -- Supplemental Pty Tax-Current	126,656.00	21,200.01	-105,455.99	16.74 %
3056 -- Supplemental Pty Tax-Prior	0.00	16,533.53	16,533.53	--
<b>Total Taxes</b>	<b>13,874,770.00</b>	<b>36,371.47</b>	<b>-13,838,398.53</b>	<b>0.26 %</b>
<b>Use of Money and Property</b>				
3380 -- Interest Income	14,345.00	1,848.22	-12,496.78	12.88 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	6,847.33	6,847.33	--
3409 -- Other Rental of Bldgs and Land	48,864.00	0.00	-48,864.00	0.00 %
<b>Total Use of Money and Property</b>	<b>63,209.00</b>	<b>8,695.55</b>	<b>-54,513.45</b>	<b>13.76 %</b>
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	0.00	40,276.11	40,276.11	--
4220 -- Homeowners Property Tax Relief	77,800.00	0.00	-77,800.00	0.00 %
<b>Total Intergovernmental Revenue-State</b>	<b>77,800.00</b>	<b>40,276.11</b>	<b>-37,523.89</b>	<b>51.77 %</b>
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	0.00	106,088.36	106,088.36	--
<b>Total Intergovernmental Revenue-Federal</b>	<b>0.00</b>	<b>106,088.36</b>	<b>106,088.36</b>	<b>--</b>
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	182,038.00	48,459.86	-133,578.14	26.62 %
<b>Total Miscellaneous Revenue</b>	<b>182,038.00</b>	<b>48,459.86</b>	<b>-133,578.14</b>	<b>26.62 %</b>
<b>Total Revenues</b>	<b>14,197,817.00</b>	<b>239,891.35</b>	<b>-13,957,925.65</b>	<b>1.69 %</b>

# Revenue Status

As of: 9/30/2013 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Total Montecito Fire Protection Dist	14,197,817.00	239,891.35	-13,957,925.65	1.69 %
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	0.00	0.47	0.47	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	9.44	9.44	--
Total Use of Money and Property	0.00	9.91	9.91	--
Total Revenues	0.00	9.91	9.91	--
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	741,164.00	364,525.70	-376,638.30	49.18 %
Total Other Financing Sources	741,164.00	364,525.70	-376,638.30	49.18 %
Total Other Financing Sources & Uses	741,164.00	364,525.70	-376,638.30	49.18 %
Total Montecito Fire Pension Oblig	741,164.00	364,535.61	-376,628.39	49.18 %

# Revenue Status

As of: 9/30/2013 (25% elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	0.00	1,926.79	1,926.79	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	4,351.01	4,351.01	--
Total Use of Money and Property	0.00	6,277.80	6,277.80	--
Total Revenues	0.00	6,277.80	6,277.80	--
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	218,281.00	0.00	-218,281.00	0.00 %
Total Other Financing Sources	218,281.00	0.00	-218,281.00	0.00 %
<b>Total Other Financing Sources &amp; Uses</b>	218,281.00	0.00	-218,281.00	0.00 %
Total Montecito Fire Cap Outlay Res	218,281.00	6,277.80	-212,003.20	2.88 %

# Revenue Status

As of: 9/30/2013 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	0.00	6,287.98	6,287.98	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	21,359.73	21,359.73	--
Total Use of Money and Property	0.00	27,647.71	27,647.71	--
Total Revenues	0.00	27,647.71	27,647.71	--
Total Montecito Fire Land & Building	0.00	27,647.71	27,647.71	--

# Revenue Status

As of: 9/30/2013 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3654 -- Montecito Fire UHR Mello-Roos

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	0.00	17.18	17.18	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	38.63	38.63	--
Total Use of Money and Property	0.00	55.81	55.81	--
Total Revenues	0.00	55.81	55.81	--
Total Montecito Fire UHR Mello-Roos	0.00	55.81	55.81	--
Total Report	15,157,262.00	638,408.28	-14,518,853.72	4.21 %





# Revenue Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
<b>Line Item Account 3054 -- Supplemental Pty Tax-Current</b>				
AUT - PT02706	9/30/2013		SUPPL PY 1% APPMT 8/13 (3054)	9,725.71
			Total Supplemental Pty Tax-Current	9,725.71
<b>Line Item Account 3380 -- Interest Income</b>				
AUT - INTACCR	9/30/2013		INTEREST APPORTIONMENT ACCRUAL	1,848.22
			Total Interest Income	1,848.22
<b>Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts</b>				
AUT - FMV0913	9/30/2013		FMV ADJUSTMENTS	6,847.33
			Total Unrealized Gain/Loss Invstmnts	6,847.33
<b>Line Item Account 3750 -- State-Emergency Assistance</b>				
DJE - 0049568	9/20/2013		State of CA-reimb. Springs Fire, 5/2-5/5/13	40,276.11
			Total State-Emergency Assistance	40,276.11
<b>Line Item Account 4476 -- Federal Emergency Assistance</b>				
DJE - 0049568	9/20/2013		USFS reimb. White Fire, 5/27-6/4/13	41,901.52
DJE - 0049568	9/20/2013		USFS reimb. Carstens Fire, 6/17-6/23/13	12,057.03
DJE - 0049756	9/26/2013		USFS reimb - Powerhouse Fire, 5/31-6/5/13	52,129.81
			Total Federal Emergency Assistance	106,088.36
<b>Line Item Account 5909 -- Other Miscellaneous Revenue</b>				
DJE - 0049103	9/3/2013		T. Ederer Sale of patch	1.60 ✓
DJE - 0049103	9/3/2013		Cardmember Svcs 2-Q-13 rebate	284.97 ✓
DJE - 0049103	9/3/2013		Medicare Part D Subsidy Pmt	24,806.19 ✓
DJE - 0049568	9/20/2013		Fuggles, C. Hickman -sale of badge necklaces,patch	45.60 ✓
			Total Other Miscellaneous Revenue	25,138.36
			Total Montecito Fire Protection Dist	189,924.09

# Revenue Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount
<b>Line Item Account 3380 -- Interest Income</b>				
AUT - INTACCR	9/30/2013		INTEREST APPORTIONMENT ACCRUAL	0.47
			Total Interest Income	0.47
<b>Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts</b>				
AUT - FMV0913	9/30/2013		FMV ADJUSTMENTS	9.44
			Total Unrealized Gain/Loss Invstmnts	9.44
			Total Montecito Fire Pension Oblig	9.91



# Revenue Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
<b>Line Item Account 3380 -- Interest Income</b>				
AUT - INTACCR	9/30/2013		INTEREST APPORTIONMENT ACCRUAL	1,926.79
			Total Interest Income	1,926.79
<b>Line Item Account 3381 -- Unrealized Gain/Loss Investments</b>				
AUT - FMV0913	9/30/2013		FMV ADJUSTMENTS	4,351.01
			Total Unrealized Gain/Loss Investments	4,351.01
			Total Montecito Fire Cap Outlay Res	6,277.80



# Revenue Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
<b>Line Item Account 3380 -- Interest Income</b>				
AUT - INTACCR	9/30/2013		INTEREST APPORTIONMENT ACCRUAL	6,287.98
			Total Interest Income	6,287.98
<b>Line Item Account 3381 -- Unrealized Gain/Loss Investments</b>				
AUT - FMV0913	9/30/2013		FMV ADJUSTMENTS	21,359.73
			Total Unrealized Gain/Loss Investments	21,359.73
			Total Montecito Fire Land & Building	27,647.71



# Revenue Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3654 -- Montecito Fire UHR Mello-Roos

Document	Post On	Dept	Description	Amount
<b>Line Item Account 3380 -- Interest Income</b>				
AUT - INTACCR	9/30/2013		INTEREST APPORTIONMENT ACCRUAL	17.18
			Total Interest Income	17.18
<b>Line Item Account 3381 -- Unrealized Gain/Loss Investments</b>				
AUT - FMV0913	9/30/2013		FMV ADJUSTMENTS	38.63
			Total Unrealized Gain/Loss Investments	38.63
			Total Montecito Fire UHR Mello-Roos	55.81





# Expenditure Status

As of: 9/30/2013 (25% Lapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	6,364,335.00	1,269,049.09	5,095,285.91	19.94 %
6300 -- Overtime	850,000.00	281,149.67	568,850.33	33.08 %
6400 -- Retirement Contribution	1,793,563.00	361,372.07	1,432,190.93	20.15 %
6475 -- Retiree Medical OPEB	786,540.00	0.00	786,540.00	0.00 %
6550 -- FICA/Medicare	97,358.00	20,531.71	76,826.29	21.09 %
6600 -- Health Insurance Contrib	1,216,410.00	390,228.30	826,181.70	32.08 %
6700 -- Unemployment Ins Contribution	9,715.00	148.68	9,566.32	1.53 %
6900 -- Workers Compensation	759,407.00	190,611.73	568,795.27	25.10 %
<b>Total Salaries and Employee Benefits</b>	<b>11,877,328.00</b>	<b>2,513,091.25</b>	<b>9,364,236.75</b>	<b>21.16 %</b>
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	20,036.00	1,480.48	18,555.52	7.39 %
7050 -- Communications	74,115.00	20,477.56	53,637.44	27.63 %
7060 -- Food	2,600.00	80.10	2,519.90	3.08 %
7070 -- Household Expense	22,550.00	3,766.61	18,783.39	16.70 %
7090 -- Insurance	29,867.00	29,867.10	-0.10	100.00 %
7120 -- Maintenance - Equipment	95,880.00	46,121.44	49,758.56	48.10 %
7200 -- MTC-Struct/Impr & Grounds	20,500.00	3,005.43	17,494.57	14.66 %
7322 -- Consulting & Mgmt Fees	3,100.00	0.00	3,100.00	0.00 %
7324 -- Audit and Accounting Fees	25,305.00	4,201.25	21,103.75	16.60 %
7400 -- Medical, Dental and Lab	20,564.00	2,599.56	17,964.44	12.64 %
7430 -- Memberships	2,500.00	1,190.00	1,310.00	47.60 %
7440 -- Miscellaneous Expense	90,000.00	5,790.00	84,210.00	6.43 %
7450 -- Office Expense	25,851.00	3,996.44	21,854.56	15.46 %
7460 -- Professional & Special Service	336,500.00	27,604.95	308,895.05	8.20 %
7506 -- Administration Fees	173,000.00	0.00	173,000.00	0.00 %

# Expenditure Status

As of: 9/30/2013 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
7507 -- ADP Payroll Fees	6,000.00	1,585.64	4,414.36	26.43 %
7530 -- Publications & Legal Notices	2,000.00	79.04	1,920.96	3.95 %
7580 -- Rents/Leases-Structure	5,535.00	875.00	4,660.00	15.81 %
7630 -- Small Tools & Instruments	38,016.00	33.66	37,982.34	0.09 %
7650 -- Special Departmental Expense	48,223.00	12,025.36	36,197.64	24.94 %
7653 -- Training Fees & Supplies	2,000.00	0.00	2,000.00	0.00 %
7671 -- Special Projects	27,000.00	0.00	27,000.00	0.00 %
7730 -- Transportation and Travel	17,000.00	3,967.86	13,032.14	23.34 %
7731 -- Gasoline-Oil-Fuel	50,000.00	14,726.44	35,273.56	29.45 %
7732 -- Training and Travel	71,000.00	2,889.48	68,110.52	4.07 %
7760 -- Utilities	45,000.00	10,200.33	34,799.67	22.67 %
<b>Total Services and Supplies</b>	<b>1,254,142.00</b>	<b>196,563.73</b>	<b>1,057,578.27</b>	<b>15.67 %</b>
<b>Capital Assets</b>				
8300 -- Equipment	29,690.00	1,981.17	27,708.83	6.67 %
<b>Total Capital Assets</b>	<b>29,690.00</b>	<b>1,981.17</b>	<b>27,708.83</b>	<b>6.67 %</b>
<b>Total Expenditures</b>	<b>13,161,160.00</b>	<b>2,711,636.15</b>	<b>10,449,523.85</b>	<b>20.60 %</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Uses</b>				
7901 -- Oper Trf (Out)	959,445.00	364,525.70	594,919.30	37.99 %
<b>Total Other Financing Uses</b>	<b>959,445.00</b>	<b>364,525.70</b>	<b>594,919.30</b>	<b>37.99 %</b>
<b>Total Other Financing Sources &amp; Uses</b>	<b>959,445.00</b>	<b>364,525.70</b>	<b>594,919.30</b>	<b>37.99 %</b>
<b>Changes to Fund Balances</b>				
<b>Changes to Nonspendable</b>				
9605 -- Prepaids/Deposits	4,386.00	4,386.00	0.00	100.00 %
<b>Total Changes to Nonspendable</b>	<b>4,386.00</b>	<b>4,386.00</b>	<b>0.00</b>	<b>100.00 %</b>

# Expenditure Status

As of: 9/30/2013 (25% -apsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Total Changes to Fund Balances	4,386.00	4,386.00	0.00	100.00 %
Total Montecito Fire Protection Dist	14,124,991.00	3,080,547.85	11,044,443.15	21.81 %



# Expenditure Status

As of: 9/30/2013 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	2,190.00	2,190.00	0.00	100.00 %
Total Services and Supplies	2,190.00	2,190.00	0.00	100.00 %
<b>Other Charges</b>				
7830 -- Interest Expense	112,164.00	59,528.40	52,635.60	53.07 %
Total Other Charges	112,164.00	59,528.40	52,635.60	53.07 %
Total Expenditures	114,354.00	61,718.40	52,635.60	53.97 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Uses</b>				
7910 -- Long Term Debt Princ Repayment	629,000.00	304,997.30	324,002.70	48.49 %
Total Other Financing Uses	629,000.00	304,997.30	324,002.70	48.49 %
Total Other Financing Sources & Uses	629,000.00	304,997.30	324,002.70	48.49 %
Total Montecito Fire Pension Oblig	743,354.00	366,715.70	376,638.30	49.33 %



# Expenditure Status

As of: 9/30/2013 (25% -lapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	359,605.00	53,739.72	305,865.28	14.94 %
Total Capital Assets	359,605.00	53,739.72	305,865.28	14.94 %
Total Expenditures	359,605.00	53,739.72	305,865.28	14.94 %
Total Montecito Fire Cap Outlay Res	359,605.00	53,739.72	305,865.28	14.94 %



# Expenditure Status

As of: 9/30/2013 (25% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Capital Assets</b>				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Construction in Progress	100,000.00	147.29	99,852.71	0.15 %
Total Capital Assets	200,000.00	147.29	199,852.71	0.07 %
Total Expenditures	200,000.00	147.29	199,852.71	0.07 %
Total Montecito Fire Land & Building	200,000.00	147.29	199,852.71	0.07 %

# Expenditure Status

As of: 9/30/2013 (25% elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

## Fund 3654 -- Montecito Fire UHR Mello-Roos

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	9/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
<b>Expenditures</b>				
<b>Services and Supplies</b>				
7460 -- Professional & Special Service	19,571.00	442.50	19,128.50	2.26 %
Total Services and Supplies	19,571.00	442.50	19,128.50	2.26 %
Total Expenditures	19,571.00	442.50	19,128.50	2.26 %
Total Montecito Fire UHR Mello-Roos	19,571.00	442.50	19,128.50	2.26 %
Total Report	15,447,521.00	3,501,593.06	11,945,927.94	22.67 %





# Expenditure Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 6100 -- Regular Salaries</b>						
CLM - 0249955	9/3/2013		Employer & employee contributions 9/3/13	16,881.00	356600	Hartford Life Insurance
EFC - 0008534	9/3/2013		Montecito Fire PR Dir Dept 9/3/13	281,818.73	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0088961	9/3/2013		PR for MFD 9/3/13	-52,993.32		
CLM - 0250229	9/9/2013		Survivor benefit & employee contribution 9/3/13	12,939.54	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0252949	9/13/2013		Survivor benefit & employee contribution 9/16/13	13,073.88	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0252951	9/13/2013		Dues & insurance, 9/16/13	3,108.00	556913	Montecito Firemens Assoc
EFC - 0008625	9/16/2013		Montecito Fire PR Dir Dept 9/16/13	328,774.96	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0089562	9/16/2013		PR for MFD 9/16/13	-103,339.64		
CLM - 0252950	9/17/2013		Employer & employee contributions, 9/16/13	16,881.00	356600	Hartford Life Insurance
CLM - 0253939	9/20/2013		Health Benefits, October	485.60	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
				<b>Total Regular Salaries</b>	<b>517,629.75</b>	
<b>Line Item Account 6300 -- Overtime</b>						
JE - 0088961	9/3/2013		PR for MFD 9/3/13	55,803.98		
JE - 0089562	9/16/2013		PR for MFD 9/16/13	103,339.64		
				<b>Total Overtime</b>	<b>159,143.62</b>	
<b>Line Item Account 6400 -- Retirement Contribution</b>						
CLM - 0250229	9/9/2013		Retirement contributions 9/3/13	71,726.88	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0252949	9/13/2013		Retirement contributions 9/16/13	72,791.93	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
				<b>Total Retirement Contribution</b>	<b>144,518.81</b>	
<b>Line Item Account 6550 -- FICA/Medicare</b>						
EFC - 0008534	9/3/2013		Montecito Fire PR Dir Dept 9/3/13	4,254.43	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0008625	9/16/2013		Montecito Fire PR Dir Dept 9/16/13	4,442.25	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS



# Expenditure Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Total FICA/Medicare				8,696.68		DEPOSITS
<b>Line Item Account 6600 -- Health Insurance Contrib</b>						
CLM - 0253939	9/20/2013		Health Benefits, October	85,536.50	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0253942	9/20/2013		Life insurance October	668.44	007069	LINCOLN NATIONAL LIFE INS
MIC - 0046824	9/26/2013		Vision insurance - active	1,501.44	855111	Vision Service Plan-CA
MIC - 0046824	9/26/2013		Vision insurance - retirees	1,077.12	855111	Vision Service Plan-CA
Total Health Insurance Contrib				88,783.50		
<b>Line Item Account 6700 -- Unemployment Ins Contribution</b>						
EFC - 0008534	9/3/2013		Montecito Fire PR Dir Dept 9/3/13	82.17	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				82.17		
<b>Line Item Account 6900 -- Workers Compensation</b>						
DJE - 0049103	9/3/2013		SCIF, Bumanglag temp disab 7/19-8/29/13	-5,551.62		
CLM - 0252273	9/6/2013		W/c deposit premium, Sept	56,349.75	033694	STATE COMPENSATION INS
JE - 0089317	9/10/2013		FY 2013-14 SCIF deposit premium increase	-4,386.00		
DJE - 0049568	9/20/2013		SCIF-Temp Disab, Bumanglag, 8/30-9/12/13	-1,850.54		
Total Workers Compensation				44,561.59		
<b>Line Item Account 7030 -- Clothing and Personal</b>						
CLM - 0252947	9/17/2013		Reimb. Embroidery on Chaplain's jacket	47.56	008474	JERRY GRAY
Total Clothing and Personal				47.56		
<b>Line Item Account 7050 -- Communications</b>						
DJE - 0049103	9/3/2013		J. Jenkins - reimb. Mi-Fi- chgs, Jan-June 2013	-228.06		
MIC - 0046404	9/9/2013		Verizon 805-RT7-4343	44.00	308867	VERIZON CALIFORNIA
MIC - 0046404	9/9/2013		Verizon 805-RT7-4365	49.15	308867	VERIZON CALIFORNIA
MIC - 0046404	9/9/2013		Verizon 805-RT0-0176	49.15	308867	VERIZON CALIFORNIA
MIC - 0046404	9/9/2013		Verizon 805-181-0808	44.00	308867	VERIZON CALIFORNIA

# Expenditure Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0046404	9/9/2013		Verizon 805-UH0-4248	636.23	308867	VERIZON CALIFORNIA
MIC - 0046404	9/9/2013		Verizon 805-AC2-2189	44.00	308867	VERIZON CALIFORNIA
CLM - 0252271	9/10/2013		E92 Sim card for MDC	37.99	009266	SPRINT
CLM - 0252589	9/13/2013		CAD connectivity & Internet	2,673.38	776537	COX COMMUNICATIONS
DJE - 0049568	9/20/2013		S. Pfister - reimb. cell phone chgs	-171.30		
CLM - 0253952	9/23/2013		Satellite phone charges	148.42	005120	SATCOM GLOBAL INC
MIC - 0046825	9/23/2013		805-AC5-2190	44.00	308867	VERIZON CALIFORNIA
MIC - 0046825	9/23/2013		805-RT0-2320	44.00	308867	VERIZON CALIFORNIA
MIC - 0046825	9/23/2013		805-565-3651	302.29	308867	VERIZON CALIFORNIA
MIC - 0046825	9/23/2013		805-969-7762	652.55	308867	VERIZON CALIFORNIA
MIC - 0046825	9/23/2013		805-RT0-6142	106.94	308867	VERIZON CALIFORNIA
MIC - 0046825	9/23/2013		805-RT7-4343	44.00	308867	VERIZON CALIFORNIA
JE - 0089950	9/26/2013		Billing for IT Services FY 13-14 Montecito Fire	3,548.00		
			Total Communications	8,068.74		
<b>Line Item Account 7070 -- Household Expense</b>						
CLM - 0252194	9/6/2013		Turnouts cleaned	107.00	789085	Suds-Duds Launderette
CLM - 0252253	9/6/2013		Visa charges, 8/22/13	12.15	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0252389	9/6/2013		Household supplies	407.10	579739	Unisource
MIC - 0046401	9/10/2013		Shop towels, Sta. 1	183.60	285433	Mission Uniform Service Inc
MIC - 0046401	9/10/2013		Shop towels, coveralls, Sta. 2	142.37	285433	Mission Uniform Service Inc
CLM - 0252279	9/13/2013		Reimb. laundry detergent for Sta. 1, 2	66.92	295366	Eduardo Fuentes
CLM - 0252968	9/13/2013		Refuse disposal, Sta. 1	358.26	509950	Marborg Industries
MIC - 0046580	9/13/2013		Bottled water, Sta. 1	111.84	032539	NESTLE PURE LIFE DIRECT
MIC - 0046580	9/13/2013		Bottled water, Sta. 2	35.54	032539	NESTLE PURE LIFE DIRECT
CLM - 0253950	9/20/2013		Refuse disposal	134.90	509950	Marborg Industries
			Total Household Expense	1,559.68		



# Expenditure Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 7120 -- Maintenance - Equipment</b>						
JE - 0088812	9/1/2013		Annual maint Tri-Tech CAD 4/1/13-3/31/14	24,420.40		
CLM - 0252256	9/6/2013		Filter for OES 317	28.32	000250	A-OK MOWER SHOP INC
CLM - 0252262	9/6/2013		SQ.91 repairs	5,857.16	626982	PERRY LINCOLN MERCURY
CLM - 0252263	9/6/2013		Visa charges, 8/22/13	725.36	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0252270	9/6/2013		Air testing - mako compressor	175.00	029053	TRACE ANALYTICS LLC
CLM - 0252278	9/6/2013		Service call - Static on recorder	244.00	733744	Sterling Communications
CLM - 0252281	9/10/2013		Car washing, August	360.00	175045	HUGO'S AUTO DETAILING
CLM - 0252284	9/10/2013		E91 repairs - front brakes	1,699.47	404574	INTERSTATE BILLING SERVICE INC
MIC - 0046399	9/10/2013		Qtrly solven tank maint	287.41	691500	SAFETY KLEEN CORP
MIC - 0046399	9/10/2013		Qtrly solven tank maint	251.77	691500	SAFETY KLEEN CORP
CLM - 0252592	9/12/2013		Sales tax due 7/2005-7/2012	144.91	001696	RON TURLEY ASSOCIATES INC
CLM - 0252965	9/20/2013		Parts for water vac	150.66	015519	Allstar Fire Equipment Inc
CLM - 0253948	9/23/2013		Vehicle supplies	419.28	437104	CARQUEST AUTO PARTS
CLM - 0253953	9/23/2013		Parts for OES 317 repairs, ladder bracket E92	2,579.50	436027	BURTONS FIRE INC
MIC - 0046830	9/23/2013		King radio repair kits	81.50	093661	SILVERADO AVIONICS INC
MIC - 0046830	9/23/2013		Kenwood radio repair parts	336.39	093661	SILVERADO AVIONICS INC
			<b>Total Maintenance - Equipment</b>	<b>37,761.13</b>		
<b>Line Item Account 7200 -- MTC-Struct/Impr &amp; Grounds</b>						
CLM - 0252274	9/6/2013		Service call - service locked door	127.02	712454	SANTA BARBARA LOCKSMITHS INC
CLM - 0252283	9/6/2013		Replace motion light switch - Sta. 1 bathroom	39.09	130601	CALIFORNIA ELECTRIC SUPPLY
MIC - 0046585	9/13/2013		Soft water service, Sta.1 - 6 mos	498.09	657914	Rayne Water Conditioning Santa Barbara
MIC - 0046585	9/13/2013		Soft water service, Sta. 2 - 6 mos	248.86	657914	Rayne Water Conditioning Santa Barbara
CLM - 0254155	9/26/2013		Service call on garbage disposal, Sta. 1	157.50	048221	BJ'S PLUMBING
CLM - 0254773	9/26/2013		Landscape maintenance, August	500.00	639830	Peyton Scapes



# Expenditure Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Total MTC-Struct/Impr & Grounds				1,570.56		
<b>Line Item Account 7324 -- Audit and Accounting Fees</b>						
JE - 0089314	9/11/2013		Auditor Billing Q1 FY 2013-14	4,201.25		
Total Audit and Accounting Fees				4,201.25		
<b>Line Item Account 7400 -- Medical, Dental and Lab</b>						
MIC - 0046396	9/9/2013		Medical oxygen refills	86.18	070918	Airgas West
MIC - 0046396	9/9/2013		Medical oxygen refills	69.44	070918	Airgas West
CLM - 0253955	9/23/2013		Medical supplies	822.83	890283	BOUND TREE MEDICAL
Total Medical, Dental and Lab				978.45		
<b>Line Item Account 7440 -- Miscellaneous Expense</b>						
MIC - 0046922	9/24/2013		Roadside treatment - Phos-check spraying	4,950.00	000253	A-OK Weed & Brush Service
MIC - 0046922	9/24/2013		Fire prev.tractor mowing - end of Stoddard Lane	840.00	000253	A-OK Weed & Brush Service
Total Miscellaneous Expense				5,790.00		
<b>Line Item Account 7450 -- Office Expense</b>						
CLM - 0252263	9/6/2013		Visa charges, 8/22/13	75.59	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0252261	9/9/2013		Office supplies	437.40	778083	STAPLES CREDIT PLAN
Total Office Expense				512.99		
<b>Line Item Account 7460 -- Professional &amp; Special Service</b>						
CLM - 0252590	9/13/2013		Firefighter/Paramedic testing amterials	1,171.50	196824	Cooperative Personnel Services
CLM - 0254349	9/23/2013		Computer support	3,330.00	602719	INFORMA CORP
CLM - 0254650	9/26/2013		Prof. services, August	5,074.00	645665	Price Postel & Parma
CLM - 0254657	9/26/2013		Prof Services	180.00	476600	LIEBERT CASSIDY WHITMORE
Total Professional & Special Service				9,755.50		
<b>Line Item Account 7507 -- ADP Payroll Fees</b>						
EFC - 0008578	9/9/2013		ADP fees, 8/31/13	243.88	050379	ADP INC
EFC - 0008647	9/20/2013		ADP fees, 9/15/13	199.23	050379	ADP INC

# Expenditure Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
EFC - 0008741	9/30/2013	ADP	ADP fees, 9/30/13	245.60	050379	ADP INC
Total ADP Payroll Fees				688.71		
<b>Line Item Account 7580 -- Rents/Leases-Structure</b>						
CLM - 0254153	9/23/2013	Gibraltar	space rental, Sept	250.00	155004	Community Radio Inc
Total Rents/Leases-Structure				250.00		
<b>Line Item Account 7650 -- Special Departmental Expense</b>						
JE - 0089801	9/23/2013		APCD Re-evaluation of permits, Sta 1,2, 13/14-15/16	804.00		
Total Special Departmental Expense				804.00		
<b>Line Item Account 7730 -- Transportation and Travel</b>						
CLM - 0252263	9/6/2013		Visa charges, 8/22/13	135.64	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0252266	9/9/2013		Reimb. mileage - Hough Complex	576.30	020221	LESLIE MULLER
CLM - 0252269	9/9/2013		Reimb. exp - SBCO Special District Mtg	40.00	052704	John Venable
CLM - 0250979	9/10/2013		Reimb. exp - American Fire, Hough Complex	351.31	035473	KERRY KELLOGG
CLM - 0254553	9/27/2013		Reimb. mileage - Chief officers mtg	79.10	528553	GLEN MCLEOD
CLM - 0254556	9/27/2013		Reimb. meals - CSDA conference 9/16-18	66.00	373375	Stephen Hickman (Chip)
Total Transportation and Travel				1,248.35		
<b>Line Item Account 7731 -- Gasoline-Oil-Fuel</b>						
CLM - 0252263	9/6/2013		Visa charges, 8/22/13	2,174.76	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0252591	9/13/2013		Gasoline charges, Aug	1,736.53	005392	THE VILLAGE SERVICE STATION
MIC - 0046660	9/13/2013		Diesel fuel, 9/9/13	516.91	636799	DEWITT PINTO PETROLEUM
MIC - 0046660	9/13/2013		Diesel fuel 8/29/13	648.70	636799	DEWITT PINTO PETROLEUM
MIC - 0046660	9/13/2013		Diesel fuel 8/22/13	318.14	636799	DEWITT PINTO PETROLEUM
CLM - 0254948	9/25/2013		Gasoline charges	120.11	169516	CHEVRON AND TEXACO BUSINESS CARD SERVICES
MIC - 0046957	9/26/2013		Diesel fuel, 9/19	562.51	636799	DEWITT PINTO PETROLEUM
MIC - 0046957	9/26/2013		Diesel fuel, 9/12/13	930.01	636799	DEWITT PINTO PETROLEUM
Total Gasoline-Oil-Fuel				7,007.67		

# Expenditure Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 7732 -- Training and Travel</b>						
CLM - 0252588	9/17/2013		Reimb. tuition - Mgmt 1A	225.00	266918	KEITH POWELL
CLM - 0252962	9/17/2013		Reimb. tuition - I-300	136.45	011365	JORDAN ZEITSOFF
CLM - 0252964	9/17/2013		Reimb. tuition - I-300	136.45	031572	ROBERT GALBRAITH
			Total Training and Travel	497.90		
<b>Line Item Account 7760 -- Utilities</b>						
CLM - 0252961	9/13/2013		Electricity service, Sta. 1 & 2	2,885.15	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0046582	9/13/2013		Water service, Sta. 1	307.36	556712	MONTECITO WATER DISTRICT
MIC - 0046582	9/13/2013		Water service, Sta. 2	192.81	556712	MONTECITO WATER DISTRICT
MIC - 0046829	9/23/2013		Gas service, Sta. 1	49.43	767800	THE GAS COMPANY
MIC - 0046829	9/23/2013		Gas service, Sta. 2	59.33	767800	THE GAS COMPANY
			Total Utilities	3,494.08		
<b>Line Item Account 8300 -- Equipment</b>						
JE - 0089867	9/26/2013		Montecito Fire Dept-MFPD Radio Antennas-13CDP-64	129.43		
			Total Equipment	129.43		
<b>Line Item Account 9605 -- Prepaids/Deposits</b>						
JE - 0089317	9/10/2013		FY 2013-14 SCIF increase reserved fund balance	4,386.00		
			Total Prepaids/Deposits	4,386.00		
			Total Montecito Fire Protection Dist	1,052,168.12		



# Expenditure Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 8300 -- Equipment						
CLM - 0252587	9/17/2013		SQ 91 Ford F-550 Chassis	53,739.72	047940	ROSENBAUER SOUTH DAKOTA LLC
			Total Equipment	53,739.72		
			Total Montecito Fire Cap Outlay Res	53,739.72		



# Expenditure Transactions

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

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

## Fund 3654 -- Montecito Fire UHR Mello-Roos

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 7460 -- Professional &amp; Special Service</b>						
CLM - 0254647	9/26/2013		Prof. services-regarding dissolution of CFD	442.50	645665	Price Postel & Parma
			Total Professional & Special Service	442.50		
			Total Montecito Fire UHR Mello-Roos	442.50		





# Warrant Information

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

Layout Options: None

Warrant Number	Issued Date	Issuing Fund	Paid Date	Amount	Vendor	Payee Name
09569372	9/3/2013	3650	9/9/2013	16,881.00	356600	HARTFORD LIFE INSURANCE
09569467	9/4/2013	3650	9/10/2013	2,172.72	244645	AFLAC
09569713	9/6/2013	3650	9/11/2013	28.32	000250	A-OK MOWER SHOP INC
09569714	9/6/2013	3650	9/12/2013	56,349.75	033694	STATE COMPENSATION INS
09569715	9/6/2013	3650	9/12/2013	39.09	130601	CALIFORNIA ELECTRIC SUPPLY
09569716	9/6/2013	3650	9/10/2013	107.00	789085	SUDS-DUDS LAUNDERETTE
09569884	9/9/2013	3650	9/11/2013	155.62	070918	AIRGAS WEST
09569885	9/9/2013	3650	9/19/2013	866.53	308867	VERIZON CALIFORNIA
09569886	9/9/2013	3650	9/12/2013	5,857.16	626982	PERRY LINCOLN MERCURY
09569887	9/9/2013	3650	9/12/2013	127.02	712454	SANTA BARBARA LOCKSMITHS INC
09569888	9/9/2013	3650	9/16/2013	437.40	778083	STAPLES CREDIT PLAN
09569901	9/9/2013	3650	9/16/2013	84,666.42	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
09569940	9/10/2013	3650	9/13/2013	576.30	020221	LESLIE MULLER
09569941	9/10/2013	3650	9/13/2013	40.00	052704	JOHN VENABLE
09569942	9/10/2013	3650	9/13/2013	360.00	175045	HUGO'S AUTO DETAILING
09569943	9/10/2013	3650	9/18/2013	1,699.47	404574	INTERSTATE BILLING SERVICE INC
09570247	9/13/2013	3650	9/19/2013	144.91	001696	RON TURLEY ASSOCIATES INC
09570248	9/13/2013	3650	9/18/2013	1,171.50	196824	COOPERATIVE PERSONNEL SERVICES
09570249	9/13/2013	3650		66.92	295366	EDUARDO FUENTES
09570250	9/13/2013	3650	9/19/2013	358.26	509950	MARBORG INDUSTRIES
09570251	9/13/2013	3650	9/23/2013	746.95	657914	RAYNE WATER CONDITIONING SANTA BARBARA
09570268	9/13/2013	3650	9/20/2013	85,865.81	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
09570502	9/17/2013	3650	9/27/2013	47.56	008474	JERRY GRAY
09570503	9/17/2013	3650	9/23/2013	136.45	011365	JORDAN ZEITSOFF
09570504	9/17/2013	3650	9/24/2013	136.45	031572	ROBERT GALBRAITH
09570505	9/17/2013	3650	10/1/2013	225.00	266918	KEITH POWELL
09570506	9/17/2013	3650	9/23/2013	16,881.00	356600	HARTFORD LIFE INSURANCE
09570835	9/20/2013	3650	9/27/2013	668.44	007069	LINCOLN NATIONAL LIFE INS
09570836	9/20/2013	3650	9/24/2013	150.66	015519	ALLSTAR FIRE EQUIPMENT INC

# Warrant Information

From 9/1/2013 to 9/30/2013

Selection Criteria: Fund = 3650-3654

Layout Options: None

Warrant Number	Issued Date	Issuing Fund	Paid Date	Amount	Vendor	Payee Name
09570837	9/20/2013	3650	9/26/2013	134.90	509950	MARBORG INDUSTRIES
09570846	9/20/2013	3650	9/27/2013	86,022.10	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
09570915	9/23/2013	3650	10/4/2013	417.89	093661	SILVERADO AVIONICS INC
09570916	9/23/2013	3650		250.00	155004	COMMUNITY RADIO INC
09570917	9/23/2013	3650	10/3/2013	1,193.78	308867	VERIZON CALIFORNIA
09570918	9/23/2013	3650	9/30/2013	419.28	437104	CARQUEST AUTO PARTS
09571060	9/24/2013	3650	9/30/2013	5,790.00	000253	A-OK WEED & BRUSH SERVICE
09571325	9/26/2013	3650		157.50	048221	BJ'S PLUMBING
09571326	9/26/2013	3650	10/3/2013	180.00	476600	LIEBERT CASSIDY WHITMORE
09571327	9/26/2013	3650		500.00	639830	PEYTON SCAPES
09571332	9/26/2013	3650	10/2/2013	120.11	169516	CHEVRON AND TEXACO BUSINESS CARD SERVICES
09571409	9/27/2013	3650	10/4/2013	66.00	373375	STEPHEN HICKMAN (CHIP)
09571410	9/27/2013	3650		79.10	528553	GLEN MCLEOD



Agenda

Item #6



**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS GASB 45 Program**

**Monthly Account Report for the Period**  
**8/1/2013 to 8/31/2013**

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

### Account Summary

Source	Beginning Balance as of 8/1/2013	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 8/31/2013
Employer Contribution	\$2,764,980.14	\$0.00	-\$41,885.77	\$1,171.55	\$0.00	\$0.00	\$2,721,922.82
<b>Totals</b>	<b>\$2,764,980.14</b>	<b>\$0.00</b>	<b>-\$41,885.77</b>	<b>\$1,171.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,721,922.82</b>

### Investment Selection

Moderate HighMark PLUS

### Investment Objective

The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

### Investment Return

1-Month	3-Months	1-Year	Annualized Return			Inception Date
			3-Years	5-Years	10-Years	
-1.52%	-0.46%	9.46%	9.52%	N/A	N/A	1/19/2010

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

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

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

Inception Date: Plans inception date





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Institutional Trust & Custody  
3121 Michelson Drive, Suite 300  
Irvine, CA 92612

October 18, 2013

Stephen Hickman, Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Road  
Santa Barbara, CA 93108-2124

**Re: PARS 115 Trust (the "Trust")**

Dear Mr. Hickman:

For many years, HighMark Capital Management, Inc. ("HighMark") was the investment advisor to various open-end investment companies registered under the Investment Company Act of 1940 (commonly known as "Mutual Funds") (the "HighMark Funds"). However, as of July 22, 2013, Reich & Tang Asset Management LLC ("Reich & Tang") succeeded HighMark as investment advisor to the money market HighMark Funds (now, "Reich & Tang Funds"). Furthermore, as of September 13, 2013, Nationwide Fund Advisers succeeded HighMark as investment advisor to the equity and fixed-income HighMark Funds (now, "Nationwide Funds"), and HighMark became sub-advisor to the "Nationwide Highmark Funds" listed on the "HighMark Funds and Nationwide Funds Merger Mapping" (copy enclosed) (the "Nationwide HighMark Funds").

Pursuant to its February 1, 2012 sub-advisory agreement with U.S. Bank National Association ("USBNA"), HighMark has authority and discretion to invest Trust assets, subject to the Trust's investment-policy statement, investment guidelines, and governing trust agreement. Thus, HighMark may from time to time invest Trust assets in Nationwide HighMark Funds. In recognition of any such investments, please note the following:

1. No Trust-level advisory fee applies to Trust assets invested in Nationwide HighMark Funds.
2. HighMark receives fund-level advisory fees for providing investment advisory services to Nationwide HighMark Funds. With that in mind, please see the "Mutual Fund Disclosure Statement for U.S. Bank Account Sub-Advised by HighMark Capital Management, Inc." (copy enclosed) and the Nationwide HighMark Funds prospectuses (copies enclosed) for descriptions of such fees and descriptions of other compensation that HighMark and its affiliates might receive.

If you have questions about this letter, please contact me directly at (949) 224-7204.

Sincerely,

Fran Schoenfeld, Relationship Manager  
U.S. Bank National Association

Encl.

## HighMark Funds and Nationwide Funds Merger Mapping

Former HighMark Fund Name (As of 12/31/2015)	HighMark State Of	HighMark CRSP	HighMark Ticker	HighMark Balance	Nationwide Fund Name (Available)	Nationwide Start Date	Nationwide CUSIP	Nationwide ICR	Nationwide Fund
HighMark Cognitive Value Fund	Fiduciary	431112390	HCLFX	2209	Nationwide Bailard Cognitive Value Fund	IS	63868B856	NWHHX	6213
HighMark International Opportunities Fund	Fiduciary	431112341	HIOFX	2211	Nationwide Bailard International Equities Fund	IS	63868B799	NWHNX	6232
HighMark Enhanced Growth Fund	Fiduciary	431112358	HEGFX	2210	Nationwide Bailard Technology & Science Fund	IS	63868B740	NWHUX	6218
HighMark Geneva Mid Cap Growth Fund	Fiduciary	431113505	PNMFX	2647	Nationwide Geneva Mid Cap Growth Fund	IS	63868B690	NWHYX	6226
HighMark Geneva Small Cap Growth Fund	Fiduciary	431113885	HGFSX	2650	Nationwide Geneva Small Cap Growth Fund	IS	63868B658	NWKDX	6229
HighMark Equity Income Fund	Fiduciary	431113109	NJFFX	2643	Nationwide Ziegler Equity Income Fund	IS	63868B385	NWJBX	6222
HighMark NYSE ARCA Tech 100 Index Fund	Fiduciary	431113844	PTSFX	2654	Nationwide Ziegler NYSE Arca Tech 100 Index Fund	IS	63868B344	NWJFX	6247
HighMark Wisconsin Tax-Exempt Fund	Fiduciary	431113794	WTEFX	2658	Nationwide Ziegler Wisconsin Tax Exempt Fund	IS	63868C763	NWJZX	6262
<b>Sub-Advised by HighMark Capital Management</b>									
HighMark Balanced Fund	Fiduciary	431114792	HMBAX	491	Nationwide HighMark Balanced Fund	IS	63868B617	NWGGX	6203
HighMark Bond Fund	Fiduciary	431114305	HMBDX	489	Nationwide HighMark Bond Fund	IS	63868C409	NWJUX	6207
HighMark California Intermediate Tax-Free Bond Fund	Fiduciary	431114644	HMITX	847	Nationwide HighMark California Intermediate Tax-Free Bond Fund	IS	63868C805	NWJNX	6210
HighMark Large Cap Core Equity Fund	Fiduciary	431112788	HMCFX	1627	Nationwide HighMark Large Cap Core Equity Fund	IS	63868B567	NWGX	6236
HighMark Large Cap Growth Fund	Fiduciary	431114818	HMGRX	492	Nationwide HighMark Large Cap Growth Fund	IS	63868B526	NWGOX	6240
HighMark National Intermediate Tax-Free Bond Fund	Fiduciary	431112655	HMNTX	1600	Nationwide HighMark National Intermediate Tax-Free Bond Fund	IS	63868C854	NWJRX	6243
HighMark Short Term Bond Fund	Fiduciary	431112549	HMSFX	1506	Nationwide HighMark Short Term Bond Fund	IS	63868C813	NWJVX	6250
HighMark Small Cap Core Fund	Fiduciary	431112465	HSAFX	2214	Nationwide HighMark Small Cap Core Fund	IS	63868B484	NWGSX	6253
HighMark Value Fund	Fiduciary	431114677	HVMIX	871	Nationwide HighMark Value Fund	IS	63868B435	NWKFX	6258



**Mutual Fund Disclosure Statement for  
U.S. Bank Account Sub-Advised by HighMark Capital Management, Inc.  
Effective September 16, 2013**

HighMark Capital Management, Inc. ("HCM") has a sub-advisory relationship with U.S. Bank National Association ("US BANK") with respect to various trust accounts ("Client Accounts"). Under the sub-advisory relationship, HighMark has the authority to invest Client Accounts in a variety of mutual funds. Among the funds currently available are the mutual funds that are sub-advised by HCM, an SEC registered investment adviser and wholly owned investment management subsidiary of Union Bank, N.A., ("UNION BANK").

Fees for the services described below are paid by mutual funds to HCM for sub-advising certain of their funds. Additionally, US BANK charges your Account fees, either separately or bundled, for the services provided to you which may include investment management, custody, and other services. "Account" means the client trust managed by US BANK and sub-advised by HCM ("Sub-Advised Accounts"). To avoid management fee duplication for Sub-Advised Accounts, HCM and US BANK will reduce or waive the account level investment management fee with respect to any shares in any mutual funds sub-advised by HCM held in the Sub-Advised Accounts. You can contact your Account officer for an additional copy of your Account Fee Schedule.

HCM may receive certain indirect benefits from having your Sub-Advised Account(s) invested in mutual funds sub-advised by HCM because sub-advisory fees paid to HCM are based on the size of the sub-advised funds.

You have or will separately receive by mail or through electronic delivery prospectuses that contain information on the investment objectives, operation and fees for all mutual funds sub-advised by HCM that are available to Accounts of the type you have. **Read the prospectuses carefully.** Please review the prospectuses for mutual funds carefully to identify risks, investment objectives, any investment limitations and restrictions, and costs and expenses of investing in any mutual fund you purchase, including fees paid to service providers.

**Investments in mutual funds are not insured by the FDIC or any other government agency, involve risk, including the possible loss of principal.**

HCM is a sub-adviser to certain Nationwide HighMark Funds (see below the "Sub-Advised Funds" for fees received from Nationwide Funds) under sub-advisory agreements with Nationwide Mutual Funds, Nationwide Variable Insurance Trust and Nationwide Fund Advisers. HCM also has a sub-advisory agreement with American Independence Financial Services, LLC to sub-advise the American Independence Strategic Income Fund (see below the "Sub-Advised Funds" for fees received from American Independence). HCM may, from time to time, enter into sub-advisory agreements with other mutual fund companies to sub-advise their funds. HCM's fees for such services will vary.

**FEES FOR SERVICES**

The services performed for mutual funds sub-advised by HCM and the maximum fees which may be paid for such services are set forth below.

**Investment Adviser Services (Sub-Advised Funds):**

The table below shows the fees received by HCM as sub-adviser to Nationwide Mutual Funds, Nationwide Variable Insurance Trust, Nationwide Fund Advisers, and American Independence Financial Services, LLC.

Sub-Advised Funds	Fee Received (Annual Rate) Fiduciary Class
Nationwide HighMark Bond Fund	0.15% on Subadviser Assets† up to \$250 million; 0.125% on Subadviser Assets† of \$250 million and more but less than \$1 billion; 0.10% on Subadviser Assets† of \$1 billion and more
Nationwide HighMark California Intermediate Tax-Free Bond Fund Nationwide HighMark National Intermediate Tax-Free Bond Fund	0.25% on all Subadviser Assets†
Nationwide HighMark Short Term Bond Fund	0.10% on Aggregate Subadviser Assets†† up to \$500 million; 0.0975% on Aggregate Subadviser Assets†† of \$500 million and more but less than \$1 billion; 0.0925% on Aggregate Subadviser Assets†† of \$1 billion and more
Nationwide HighMark Large Cap Growth Fund	0.30% on all Subadviser Assets†

Sub-Advised Funds	Fee Received (Annual Rate) Fiduciary Class
Nationwide HighMark Value Fund	
Nationwide HighMark Balanced Fund	0.30% on all Subadviser Assets†
Nationwide HighMark Large Cap Core Equity Fund	0.27% on all Subadviser Assets†
Nationwide HighMark Small Cap Core Fund	0.475% on all Subadviser Assets†
NVIT Enhanced Income Fund	0.10% on Aggregate Subadviser Assets†† up to \$500 million; 0.0975% on Aggregate Subadviser Assets†† of \$500 and more but less than \$1 billion; 0.0925% on Aggregate Subadviser Assets†† of \$1 billion and more
NVIT Nationwide Fund	0.25% on Aggregate Subadviser Assets††† up to \$250 million; 0.20% on Aggregate Subadviser Assets††† of \$250 and more but less than \$1 billion; 0.18% on Aggregate Subadviser Assets††† of \$1 billion and more
Nationwide Fund	0.25% on Aggregate Subadviser Assets††† up to \$250 million; 0.20% on Aggregate Subadviser Assets††† of \$250 and more but less than \$1 billion; 0.18% on Aggregate Subadviser Assets††† of \$1 billion and more
Nationwide Short Duration Bond Fund	0.10% on Aggregate Subadviser Assets†† up to \$500 million; 0.0975% on Aggregate Subadviser Assets†† of \$500 and more but less than \$1 billion; 0.0925% on Aggregate Subadviser Assets†† of \$1 billion and more
Nationwide Enhanced Income Fund	0.10% on Aggregate Subadviser Assets†† up to \$500 million; 0.0975% on Aggregate Subadviser Assets†† of \$500 and more but less than \$1 billion; 0.0925% on Aggregate Subadviser Assets†† of \$1 billion and more
American Independence Strategic Income Fund	0.20% on Subadviser Assets† less 50% of any fee waivers

†Subadviser Assets are that portion of the assets of a Fund that the investment adviser to such Fund allocates and puts under the control of HCM as the sub-adviser.

††The term "Aggregate Subadviser Assets" means the aggregate amount resulting from the combination of Subadviser Assets of the Nationwide Enhanced Income Fund, Nationwide HighMark Short Term Bond Fund and Nationwide Short Duration Bond Fund, together with the Subadviser Assets of the NVIT Enhanced Income Fund, a series of Nationwide Variable Insurance Trust. These fees will be paid to HCM for its sub-advisory services.

†††The term "Aggregate Subadviser Assets" means the aggregate amount resulting from the combination of Subadviser Assets of the Nationwide Fund together with Subadviser Assets of the NVIT Nationwide Fund, a series of Nationwide Variable Insurance Trust. These Fees will be paid to HCM for its sub-advisory services.



**Additional Services Provided To Mutual Funds Sub-Advised by HCM:**

**Other Services:** HCM reserve the right to direct that certain brokerage transactions be performed through their affiliated broker. Such transactions would be subject to "best execution" requirements, entered into solely pursuant to the provisions of applicable law and regulation, and only after approval by the Board of Trustees of mutual funds sub-advised by HCM. In the event of such transactions, the affiliates would be paid brokerage fees by mutual funds sub-advised by HCM.

HCM may receive soft dollar compensation from brokers consistent with section 28(e) of the Securities Exchange Act of 1934.

**Transactions Involving Morgan Stanley:**

HCM's ultimate parent company, Mitsubishi UFJ Financial Group, Inc. ("MUFG") beneficially owns a minority interest of the common stock of Morgan Stanley and is also represented by membership on the Morgan Stanley Board of Directors. Morgan Stanley is the parent company of several registered broker-dealers, among other businesses. If HCM sub-advises your Account, the fact of MUFG's beneficial ownership interest in Morgan Stanley may limit HCM's ability to purchase an interest in a Morgan Stanley sponsored or advised asset or use Morgan Stanley brokerage services for your Sub-Advised Account without your written consent, and, in some cases, may wholly prevent such purchases and the use of Morgan Stanley brokerage services. However, HCM may invest some of your assets in Separately Managed Accounts, which may be available through an arrangement with unaffiliated third parties and their respective investment advisers who may invest in and/or may recommend mutual funds, ETFs, or other investment products of Morgan Stanley companies or its affiliates, if such securities or products meet applicable investment criteria, and may use Morgan Stanley brokerage services or one of its related persons as the broker-dealer for securities trades in seeking best execution or when they otherwise deem it appropriate.

**USE OF MUTUAL FUNDS SUB-ADVISED BY HCM**

Investment in the mutual funds sub-advised by HCM may be beneficial because it gives portability to Account holders whose Accounts provide for in-kind distributions or rollovers; results in diversification of Account assets, thereby potentially lowering overall investment risk; allows Account holders to benefit from professional management of the mutual funds' investments; and allows selection among a family of related funds for quick and inexpensive movement between funds in response to market shifts or changes in investment objectives. If we manage your Account, you can withdraw your consent to use of mutual funds sub-advised by HCM at any time by notifying, in writing, your Account's trust officer. If you direct investments in your Account, you may direct redemptions of investments in any HCM sub-advised mutual fund at any time as is the case with any mutual fund investments you hold in your Account.

Applicable fiduciary law and regulation require disclosure of relevant fee information for Sub-Advised Accounts so that the client or an independent fiduciary acting on the client's behalf may monitor the reasonableness of the total fees being received by HCM for its services to the Sub-Advised Account.

# PARS OPEB (GASB 45) PROGRAM DISCRETIONARY TRUSTEE FEE SCHEDULE

Institutional Trust and Custody

This document is entered into by client and U.S. Bank National Association (“U.S. Bank”), as trustee.

## ANNUAL FEES

Trust/Custody Fees

All Plan assets — waived

## Investment Management Fees

Investment Management Fees are based on the Investment Strategy you select. Following is a list of the investment management fees applicable to each Investment Strategy:

- Liquidity — First American U.S. Treasury Money Market – Fund level fees only (see prospectus)
- Liquidity — First American Diversified Money Market – Fund level fees only (see prospectus)
- Diversified Portfolios (Conservative, Moderately Conservative, Moderate, Balanced, Capital Appreciation)

Per Annum Charges\*

.35% on the first	\$ 5,000,000
.25% on the next	\$ 5,000,000
.20% on the next	\$ 5,000,000
.15% on the next	\$35,000,000
.10% on all over	\$50,000,000

\*waived for plan assets invested in First American and Nationwide/HighMark funds where HighMark Capital Management is the sub-adviser of the fund.

## Other Fees

First American Mutual Funds — See Prospectus

Exchange Traded Funds — See PARS Investment Services Exhibit

## PAYMENT OF FEES

Market values used for fee calculations on fee invoices may differ slightly from market values on client statements due to posting of accruals, late pricing of securities and/or other timing issues.

Fees are calculated and charged to the account monthly. If account cannot be charged after 30 days, fees not paid will be subject to a late charge of 1% per month on the unpaid balance. Changes to this Fee Schedule may be made at any time by U.S. Bank upon reasonable notice.

