

MONTECITO FIRE PROTECTION DISTRICT

Agenda for the Regular Meeting of the Board of Directors

Montecito Fire Protection District Headquarters
595 San Ysidro Road
Santa Barbara, CA 93108

October 28, 2024 at 2:00 p.m.

Agenda items may be taken out of the order shown.

1. Public comment: Any person may address the Board at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District. (30 minutes total time allotted for this discussion.)
2. Receive presentation from PARS/PFM Asset Management representatives, Angela Tang and Dennis Mullins, regarding the District's post-retirement benefits trust investments plans. (Strategic Plan Goal 8)
 - a. Staff report presented by Accountant Nahas.
3. Report from the Finance Committee. (Strategic Plan Goal 8)
 - a. Consider recommendation for approval of July, August and September 2024 financial statements.
 - b. Review PARS Post-Employment Benefits Trust statement for July and August 2024.
4. Review Independent Accountant's Report on Applying Agreed-Upon Procedures for the CalOES California Fire Assistance Agreement Salary Surveys and Reimbursement Claims. (Strategic Plan Goal 8)
 - a. Staff report presented by Accountant Nahas.
5. That the Board of Directors authorize the Fire Chief to enter into a Professional Services Agreement with Underwood Management Resources, Inc. in the amount of \$75,000. (Strategic Plan Goal 5)
 - a. Staff report presented by Fire Chief Neels.
6. That the Board of Directors approve and authorize the President to execute Side Letter Agreement amending Sections 1, 12.1 and 30 of the Memorandum of Understanding between the Members of Staff and the Montecito Fire Protection District adding the Finance and Administrative Manager position, and removing the Accountant Position. (Strategic Plan Goal 6)
 - a. Staff report presented by Fire Chief Neels.

7. Approval of Minutes of the September 23, 2024 Regular Meeting.
8. Fire Chief's report.
9. Board of Director's report.
10. Suggestions from Directors for items other than regular agenda items to be included for the November 25, 2024 Regular Board meeting.
11. CLOSED SESSION:
Public Employee Discipline/Dismissal/Release
(Government Code section 54957)

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is October 24, 2024.



David Neels, 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



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief *DN*
Prepared by: Araceli Nahas, Accountant *AN*
Date: October 28, 2024
Topic: PARS OPEB and Pension Trusts Annual Review

Summary

The District maintains two Section 115 Irrevocable Exclusive Benefit Trusts with Public Agency Retirement System (PARS) to prefund retiree medical benefits (OPEB) and pension benefits.

The PARS/PFM Asset Management representatives will review the current assets, investment strategy and performance for the OPEB and Pension Trust plans.

Discussion

The District maintains two Section 115 Irrevocable Exclusive Benefit Trusts with PARS for OPEB and pension benefits.

OPEB Trust: The trust was established to prefund retiree medical benefits. Trust assets can be used to reimburse the District for retiree health care benefits or make direct premium payments to the insurance providers.

- **Approved contributions for FY 2025:** \$250,000
- **Approved withdrawals for FY 2025:** \$0

Pension Trust: The trust was established to maintain local control over funds set-aside exclusively to reimburse or pay pension benefits.

- **Approved contributions for FY 2025:** \$1,750,000
- **Approved withdrawals for FY 2025:** \$0

As part of the District's Financial Policies, the investment strategies for the PARS Trusts should be reviewed by the Board on an annual basis.

Conclusion

Staff recommends that the Board of Directors receive and file the PARS Client Review Presentation.

Attachments

1. PARS Client Review Presentation

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency



MONTECITO FIRE PROTECTION DISTRICT

PARS 115 Trust – OPEB Prefunding Program &
Pension Rate Stabilization Program Plan Review
October 28, 2024

CONTACTS



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Angela Tang, CEBS
Senior Coordinator, Client Services
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PARS 115 TRUST TEAM

As of June 30, 2024

Trust Administrator & Consultant*



- Serves as record-keeper, consultant, and central point of contact
- Sub-trust accounting
- Coordinates all agency services
- Monitors plan compliance (IRS/GASB/State Government Code)
- Processes contributions/disbursements
- Hands-on, dedicated support teams

40

Years of Experience
(1984-2024)

2,000+

Plans under Administration

1,000+

Public Agency Clients

500+

115 Trust Clients

500K+

Plan Participants

\$8.7B

Assets under Administration

* See important information regarding PARS in the Disclaimer page at the end of the presentation.

Trustee



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


161

Years of Experience
(1863-2024)

\$11.0T

Assets under Administration

Investment Manager



- Investment sub-advisor to trustee U.S. Bank
- Institutional asset management solutions
- Fixed income and multi asset portfolios
- Active and passive platform options
- Customized portfolios (with minimum asset level)

40+

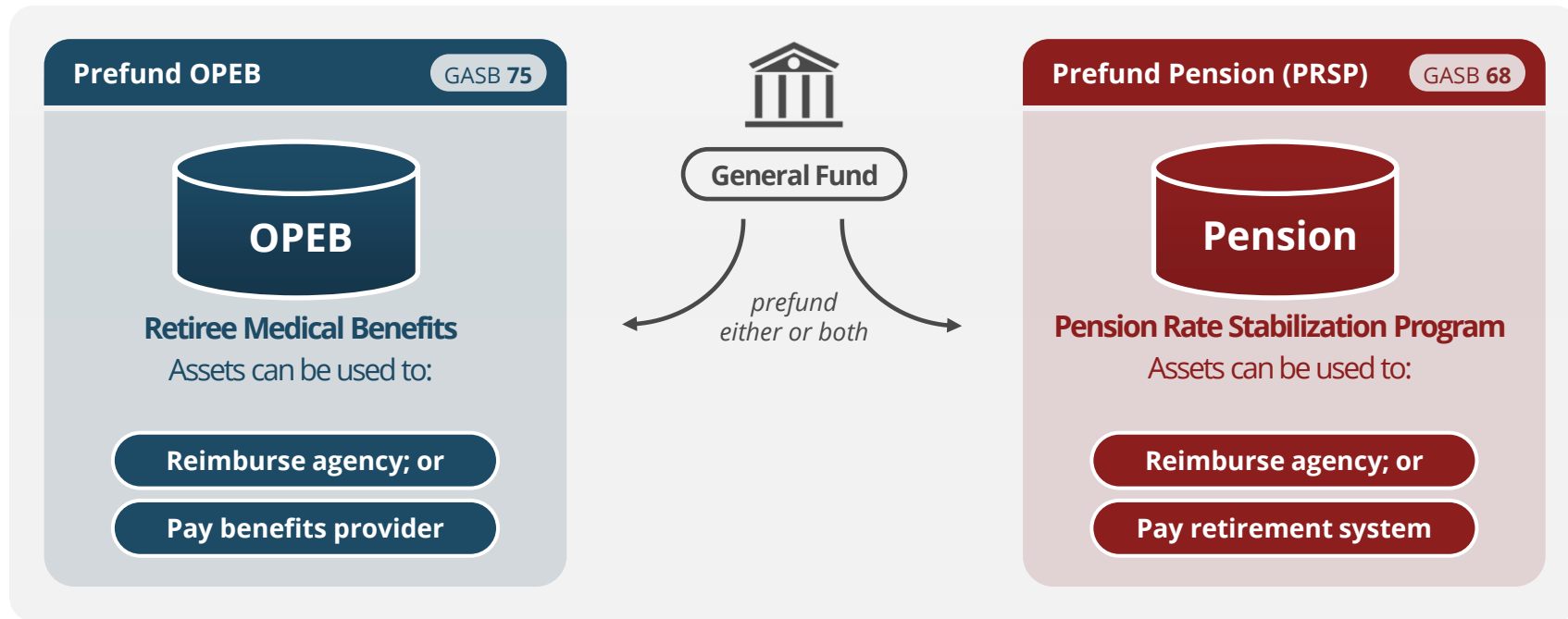
Years of Investment Experience
(As of 6/30/2024)

\$244.8B*

Assets under Management & Advisement

* Assets under management and advisement as of March 31, 2024, includes fixed income and multi asset class portfolios Investment Management Services by PFM Asset Management as sub-advisor

PARS IRS-APPROVED SECTION 115 TRUST



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

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

Flexible Investing
 Allows separate investment strategies for OPEB and pension subaccounts.

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

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

No Set Up Cost or Minimums
 No set-up costs, no minimum annual contribution amounts, and no fees until assets are added.

SUMMARY OF AGENCY'S OPEB PLAN

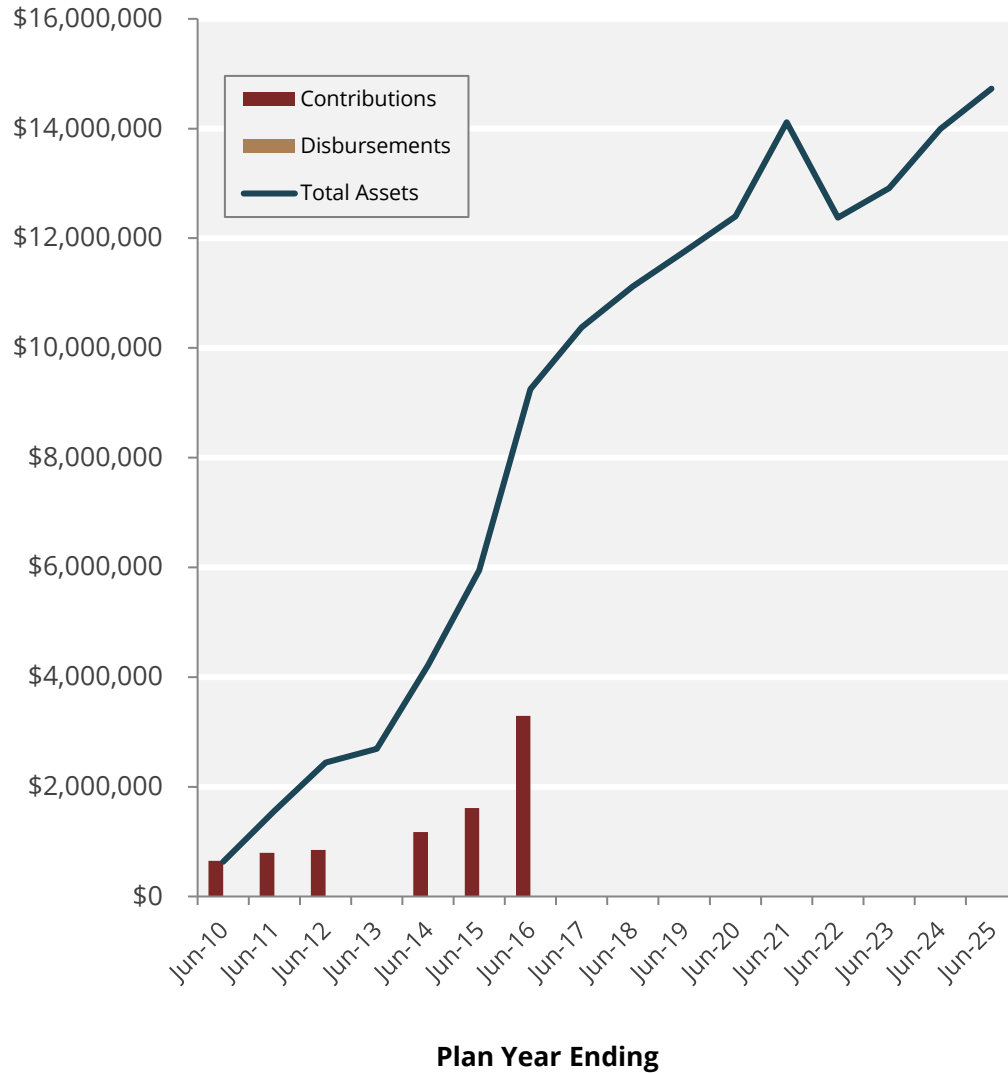
Plan Type:	IRC Section 115 Irrevocable Exclusive Benefit Trust
Trustee Approach:	Discretionary
Plan Effective Date:	October 19, 2009
Plan Administrator:	Fire Chief
Current Investment Strategy*:	Moderately Conservative Strategic (Active) Strategy; Individual Account
	<i>*From February 2014 to December 2019: Balanced Strategy</i>
	<i>*Prior to February 2014: Moderate Strategy</i>

AS OF SEPTEMBER 30, 2024:

Initial Contribution:	January 2010: \$650,000
Additional Contributions:	\$7,725,803
Total Contributions:	\$8,375,803
Disbursements:	\$0
Net Investment Earnings:	\$6,350,922
Account Balance:	\$14,726,725

SUMMARY OF AGENCY'S OPEB PLAN

HISTORY OF CONTRIBUTIONS, DISBURSEMENTS, AND TOTAL ASSETS AS OF SEPTEMBER 30, 2024:



Year	Contributions	Disbursements	Total Assets
Jun-10*	\$650,000	\$0	\$633,471
Jun-11	\$796,000	\$0	\$1,559,356
Jun-12	\$849,899	\$0	\$2,443,688
Jun-13	\$0	\$0	\$2,690,912
Jun-14	\$1,175,856	\$0	\$4,217,056
Jun-15	\$1,610,136	\$0	\$5,946,091
Jun-16	\$3,293,912	\$0	\$9,247,387
Jun-17	\$0	\$0	\$10,372,284
Jun-18	\$0	\$0	\$11,123,664
Jun-19	\$0	\$0	\$11,754,374
Jun-20	\$0	\$0	\$12,402,086
Jun-21	\$0	\$0	\$14,116,943
Jun-22	\$0	\$0	\$12,373,446
Jun-23	\$0	\$0	\$12,913,422
Jun-24	\$0	\$0	\$13,994,609
Jun-25**	\$0	\$0	\$14,726,725

*Plan Year Ending June 2010 is based on 6 months of activity.
 **Plan Year Ending June 2025 is based on 3 months of activity.

OPEB ACTUARIAL RESULTS

- We have received the actuarial report by Demsey Filliger & Associates, LLC dated October 17, 2023, with a valuation date as of June 30, 2022. In the table below, we have summarized the results.

Demographic Study	Valuation Date: June 30, 2020	Valuation Date: June 30, 2022
Actives	42	50
Retirees	56	57
Total	98	107

OPEB ACTUARIAL RESULTS

	Valuation Date: June 30, 2020 Discount Rate: 5.50%	Valuation Date: June 30, 2022 Discount Rate: 5.00%
Total OPEB Liability (TOL) <i>Actuarial Accrued Liability (AAL)</i>	\$15,923,820	\$17,761,866
Fiduciary Net Position <i>Actuarial Value of Assets</i>	\$12,402,086	\$12,373,446*
Net OPEB Liability (NOL) <i>Unfunded Actuarial Accrued Liability (UAAL)</i>	\$3,521,734	\$5,388,420
Funded Ratio (%)	77.9%	69.7%
Actuarially Determined Contribution (ADC)	\$702,397 <i>for FY 2020-21</i>	\$966,557 <i>for FY 2023-24</i>
Annual Benefit Payments (Pay-as-you-Go)	\$921,878 <i>for FY 2020-21</i>	\$968,036 <i>for FY 2022-23</i>

*As of September 30, 2024, assets at \$14,726,725 (approx. ~82.9% funded assuming no change in TOL).

Rule of thumb: For every one percent increase in the discount rate, the unfunded liability is lowered by 10-12%.

SUMMARY OF AGENCY'S PENSION PLAN

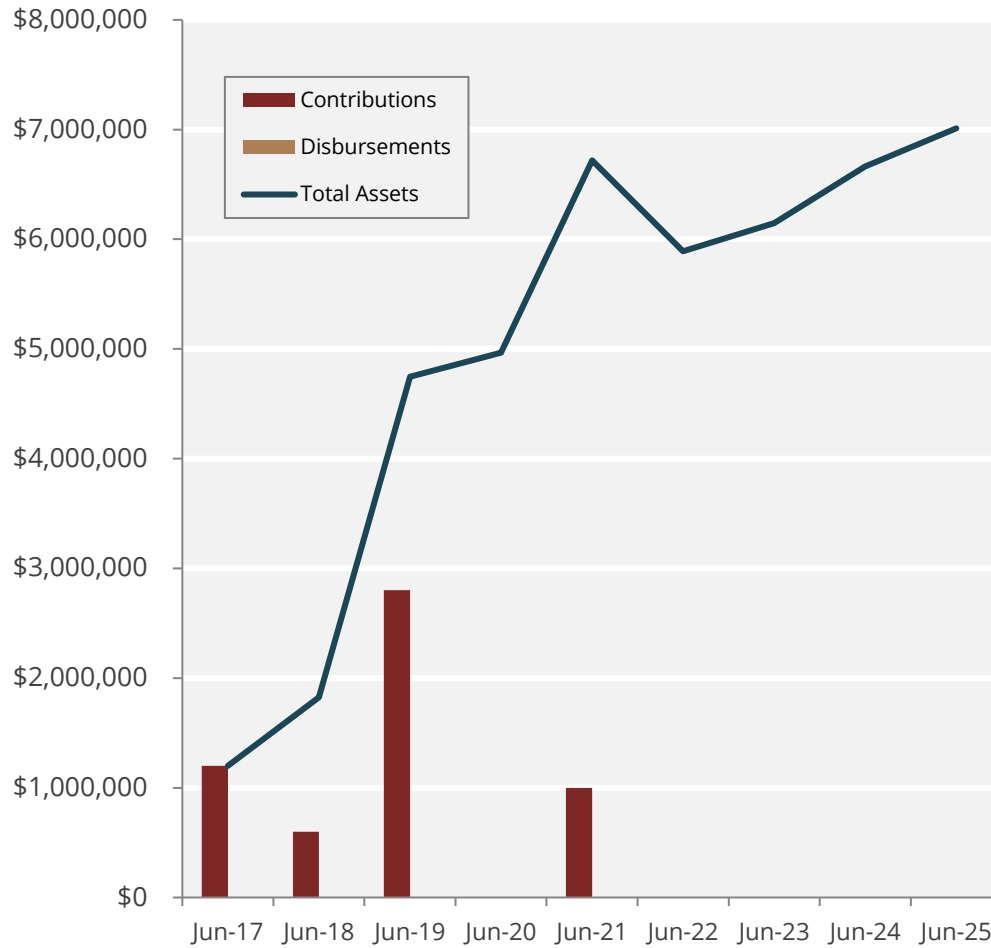
Plan Type:	IRC Section 115 Irrevocable Exclusive Benefit Trust
Trustee Approach:	Discretionary
Plan Effective Date:	May 22, 2017
Plan Administrator:	Fire Chief
Current Investment Strategy:	Moderately Conservative Strategic (Active) Strategy; Individual Account

AS OF SEPTEMBER 30, 2024:

Initial Contribution:	June 2017: \$1,200,000
Additional Contributions:	\$4,400,000
Total Contributions:	\$5,600,000
Disbursements:	\$0
Net Investment Earnings:	\$1,411,152
Account Balance:	\$7,011,152

SUMMARY OF AGENCY'S PENSION PLAN

HISTORY OF CONTRIBUTIONS, DISBURSEMENTS, AND TOTAL ASSETS AS OF SEPTEMBER 30, 2024:



Year	Contributions	Disbursements	Total Assets
Jun-17*	\$1,200,000	\$0	\$1,200,026
Jun-18	\$600,000	\$0	\$1,823,878
Jun-19	\$2,800,000	\$0	\$4,746,027
Jun-20	\$0	\$0	\$4,965,271
Jun-21	\$1,000,000	\$0	\$6,720,358
Jun-22	\$0	\$0	\$5,891,523
Jun-23	\$0	\$0	\$6,148,326
Jun-24	\$0	\$0	\$6,662,602
Jun-25**	\$0	\$0	\$7,011,152

Plan Year Ending

*Plan Year Ending June 2017 is based on 1 month of activity.
 **Plan Year Ending June 2025 is based on 3 months of activity.



PENSION FUNDING STATUS

As of June 30, 2023, Montecito Fire Protection District’s CalPERS pension plan is funded as follows*:

Combined Miscellaneous & Safety Groups *	Valuation as of June 30, 2022	Valuation as of June 30, 2023	Change
Actuarial Liability	\$125.5 M	\$134.6 M	7.3% ↑
Assets	\$106.6 M	\$110.9 M	4.0% ↑
Unfunded Liability	\$18.8 M	\$23.7 M	25.9% ↑
Funded Ratio	85.0%	82.4%	3.1% ↓
Employer Contribution Amount	\$2.1 M (FY 23-24)	\$2.8 M (FY 24-25)	32.5% ↑
Employer Contribution Amount – Projected *	---	\$5.0 M (FY 30-31)	81.3% ↑

* Data through 2030-31 from Agency’s latest CalPERS actuarial valuation.



Investment Performance Review For the Quarter Ended September 30, 2024

NOT FDIC INSURED : NO BANK GUARANTEE : MAY LOSE VALUE

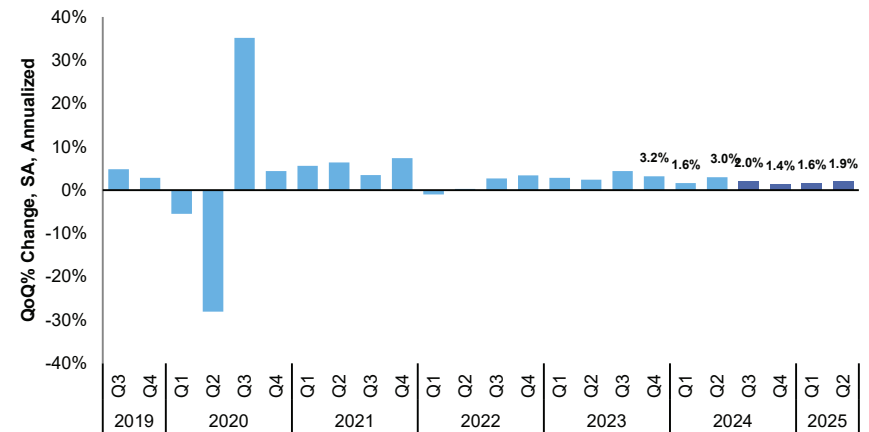
For Institutional Investor or Investment Professional Use Only - This material is not for inspection by, distribution to, or quotation to the general public

Financial Markets & Investment Strategy Review

THE ECONOMY

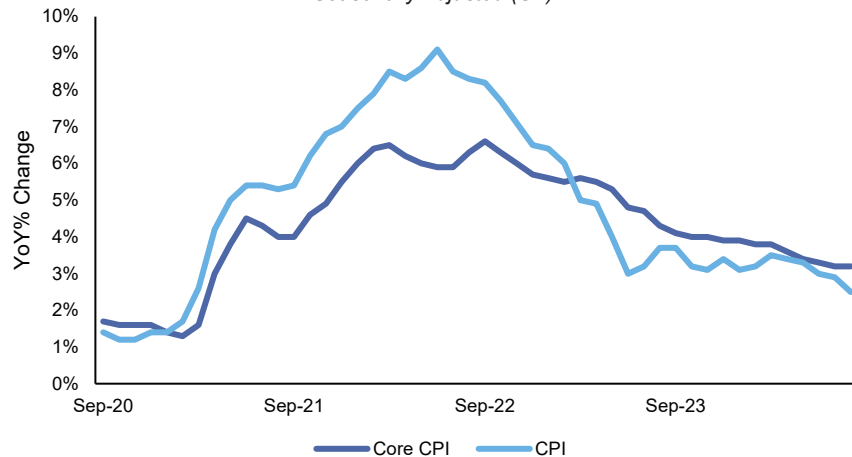
- ▶ In the second quarter, U.S. gross domestic product (GDP) grew at an annualized rate of 3.0%, nearly double the 1.6% recorded in the first quarter of 2024, pointing to a still resilient economy. Within this reading, we saw domestic demand remain strong at 2.8% growth. The U.S. economy once again outperformed many other developed markets including the United Kingdom, which grew 1.8%; Japan, which grew 2.9%; and the Euro Area, which grew a meager 1.1% in the second quarter.
- ▶ The U.S. unemployment rate ended the quarter at 4.1%, in line with the end of second quarter, but still relatively higher than the 3.7% low at the beginning of the year. While the labor market appears to be cooling overall, there are several signs pointing to continued health as jobless claims remain firmly below their long-term averages and layoff rates continue to hold very low.
- ▶ Inflation continued to moderate in the second quarter. Headline inflation (CPI) grew at a year-over-year rate of 2.5% in August, down from the 3.0% growth in June. Core CPI, which excludes volatile food and energy, eased to a three year low of 3.2%. Both mark the lowest readings in more than three years and point to the progress made toward the Federal Reserve’s (Fed) inflation target of 2%.

U.S. GDP Growth



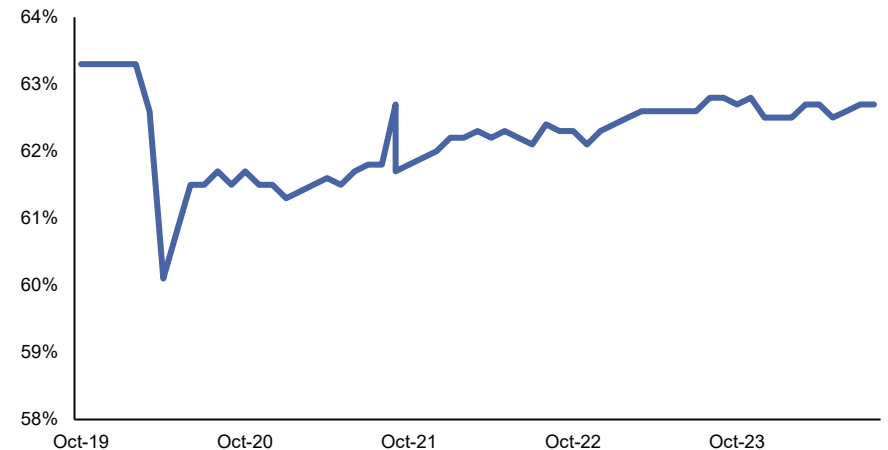
Source: Bloomberg. Light blue bars indicate actual numbers; dark blue bars indicate forecasted estimates.

U.S. Inflation Rate
Seasonally Adjusted (SA)



Source: Bureau of Labor Statistics.

Labor Force Participation Rate
Seasonally Adjusted (SA)



Source: Bureau of Labor Statistics.

DOMESTIC EQUITY

▶ The S&P 500 Index (S&P) posted a 5.9% return for the third quarter of 2024. As of September 30, 2024, the trailing one-year return for the index was 36.2%.

▶ During the quarter, equity performance broadened beyond mega-cap stocks as the S&P 500 equal-weighted index outperformed its capitalization-weighted counterpart. Across market cap segments, value indices outperformed growth indices for the quarter.

▶ Within S&P 500, only one of 11 GICS sectors posted negative returns over the quarter. The worst performing sectors were Energy (-2.3%), Information Technology (1.6%), and Communication Services (1.7%). The best performing sectors were Utilities (19.4%), Real Estate (17.2%), and Industrials (11.6%).

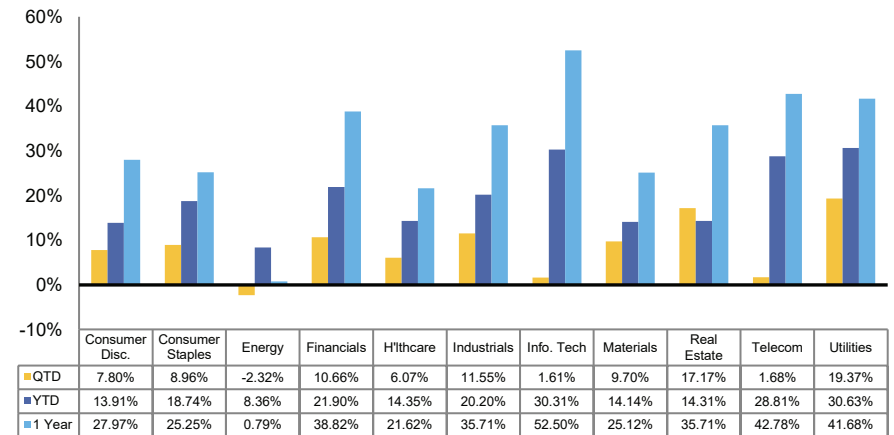
▶ Small-caps, as represented by the Russell 2000 Index, returned 9.3% during the quarter, and outperformed both mid-caps and large-caps. The Russell Midcap and Russell 1000 indices returned 9.2% and 6.1%, respectively.

▶ According to FactSet Earnings Insight (as of September 27, 2024), the expected year-over-year earnings growth rate for the S&P 500 for Q3 2024 was 4.6%, down from the June 30 estimate of 7.8%. At the sector level, Energy (-0.6% to -18.3%) and Materials (7.6% to -1.9%) saw the biggest downward revisions in YoY earnings growth estimates from June 30 to September 27. Conversely, the only sectors revised upward during this period were Information Technology (15.2% to 15.6%) and Communication Services (10.0% to 10.4%).

▶ As of the end of the quarter, the S&P 500 forward P/E (price-to-earnings) ratio was 26.0, above its five-year average of 22.7. By comparison, the Russell 2000 had a forward P/E ratio of 19.9, above its five-year average of 17.8.

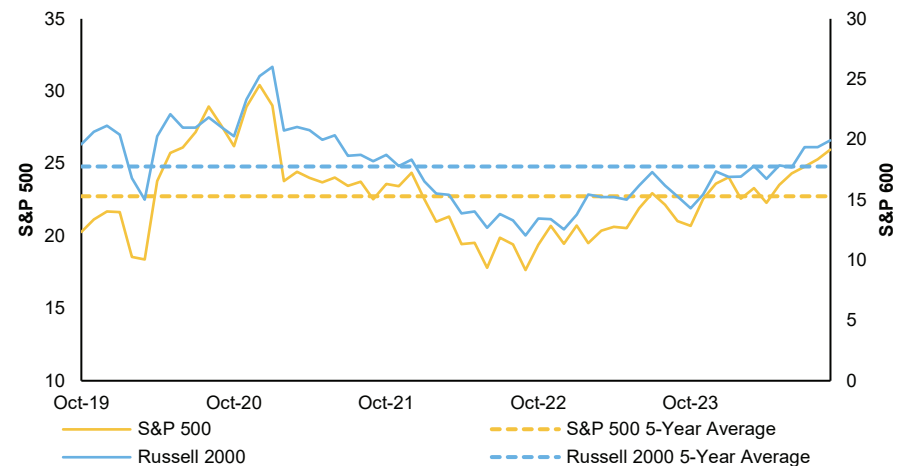
S&P 500 Index Performance by Sector

Periods Ended September 30, 2024



Source: Bloomberg.

P/E Ratios of Major Stock Indices*



Source: Bloomberg.

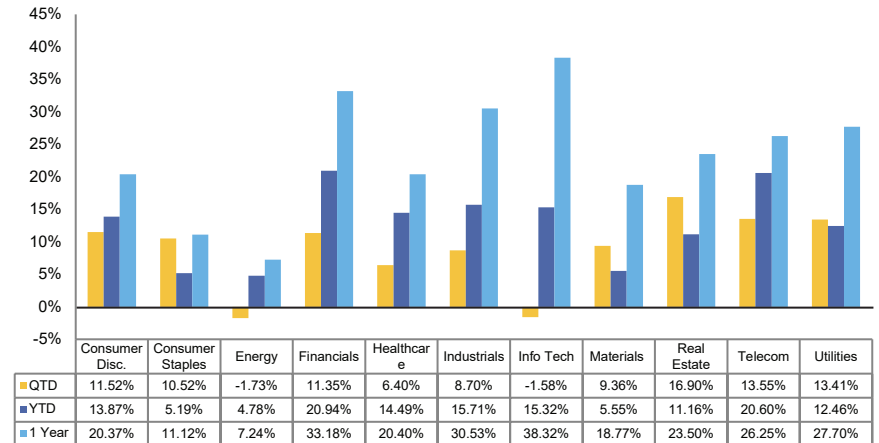
*P/E ratios are calculated based on one-year forward estimates and adjusted to include only positive earnings results for consistency.

NON-U.S. EQUITY

- ▶ Markets outside of the United States, as measured by the MSCI ACWI ex-U.S. Index, significantly outperformed their U.S. counterparts, returning 8.06% for the quarter. The weaker dollar was a tailwind to these returns.
- ▶ Nine of the 11 sectors posted positive returns for the quarter, with Real Estate (16.90%) leading the way, followed by Communication Services (13.55%) and Utilities (13.41%). Energy (-1.73%) and Information Technology (-1.58%) were the worst performers for the quarter.
- ▶ Developed ex-U.S. Markets, as represented by the MSCI EAFE Index, underperformed emerging markets (EM), represented by the MSCI Emerging Market Index, returning 7.26% versus 8.72% for the quarter.
- ▶ MSCI Australia (11.32%) outperformed the MSCI EAFE Index on the back of cooling inflation. Of the five largest-weighted countries in the index, MSCI Japan (5.80%) was the worst performer. The surprise July rate hike and subsequent yen’s appreciation reduced the prospects of higher profits for Japanese exporters.
- ▶ Within EM, EM Asia (9.47%) was the largest contributor to overall returns during the quarter, benefitting from MSCI China’s strong return of 23.49%. Chinese equities experienced a sharp rally in September, powered by the injection of additional stimulus. MSCI Korea on the other hand, declined 5.94% during the quarter as the technology sell-off impacted index heavyweights - Samsung and SK Hynix.
- ▶ Value stocks outperformed growth stocks for the quarter, as represented by the broad benchmark. MSCI AC World ex-USA Value returned 9.26%, while MSCI AC World ex-USA Growth returned 6.92%. Within EM, growth outperformed value, returning 9.26% versus 8.12%.
- ▶ Small-caps, as represented by MSCI ACWI ex-U.S. Small Cap Index, outperformed within the international equity markets, returning 8.90% for the quarter.
- ▶ Valuations of non-U.S. equities have moved closer to their long-term average across international equity markets. As of September 30, MSCI EAFE’s forward P/E stood at 15.77 versus a five-year average of 16.06. MSCI EM ended the quarter with a forward P/E ratio of 14.02, slightly higher than its five-year average of 13.32.

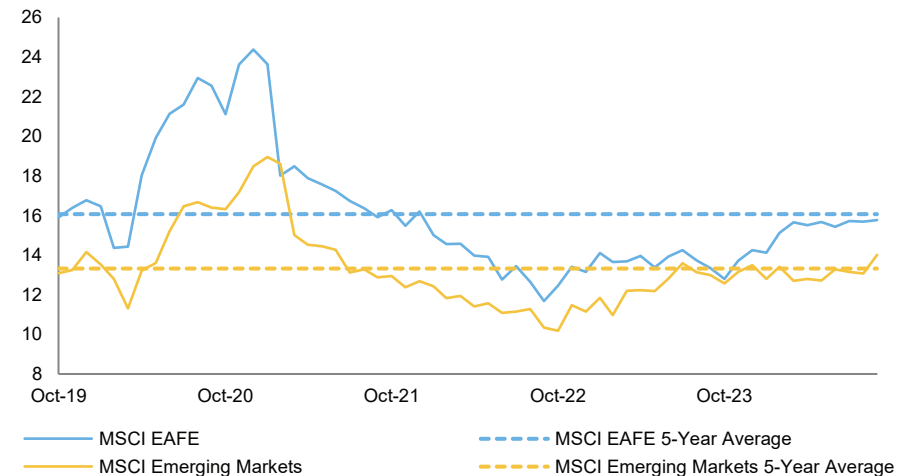
MSCI ACWI ex-U.S. Sectors

Periods Ended September 30, 2024



Source: Bloomberg.

P/E Ratios of MSCI Equity Indices*



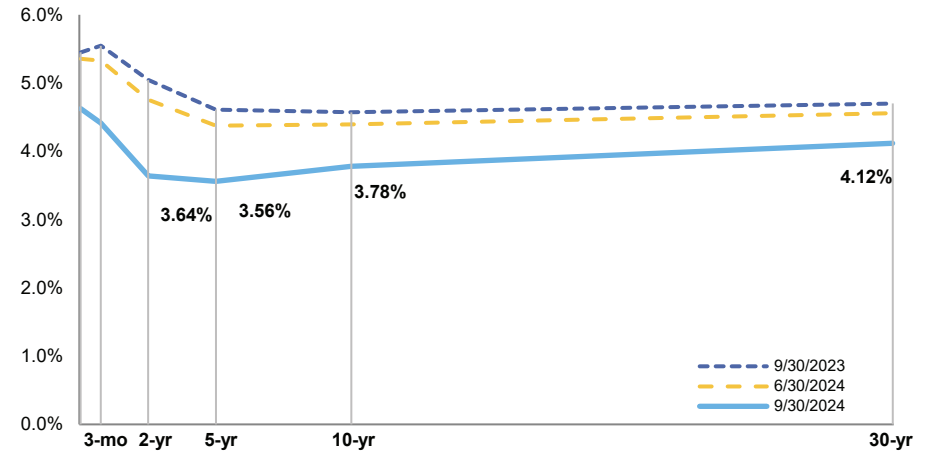
Source: Bloomberg.

*P/E ratios are calculated based on one-year forward estimates and adjusted to include only positive earnings results for consistency.

FIXED INCOME

- ▶ The U.S. bond market, as represented by the Bloomberg U.S. Aggregate (Aggregate) Index, had a strong third quarter, and ended 5.20% higher. The trailing one-year period return is 11.54%.
- ▶ The Bloomberg U.S. Treasury Index closed the quarter with a gain of 4.74%. During the period, the Federal Open Market Committee (FOMC) initiated its first rate cut of the cycle, lowering the Fed funds Rate by 50 bps. This was more than many market participants had anticipated. Treasury rates beyond the one-year range generally fell during the period. The yield curve steepened during the quarter and dis-inverted for the first time in over two years as the Fed funds rate is targeted at 5.0%. Meanwhile, the 10-year fell to 3.78%, and the 2-year ended at 3.64%.
- ▶ Corporate credit had mixed results for the quarter on the falling rates but spots of widening spreads. The investment grade Bloomberg U.S. Corporate (IG Corp) Index gained 5.84% while high yield bonds, as represented by the Bloomberg U.S. Corporate High Yield (HY) Index, gained 1.09%. Spreads tightened in the “CCC” category, but “BB” performed the worst in the high yield category.
- ▶ The fixed-rate mortgage market, as measured by the Bloomberg U.S. Mortgage-Backed Securities (MBS) Index, gained 5.53%. On the commercial side, returns were positive, with the Bloomberg U.S. Agency CMBS Index up 4.74%, while the non-agency CMBS index gained 4.55%.
- ▶ Emerging market USD sovereign bonds, as represented by the JP Morgan EMBI Global Diversified index, gained 6.15% and were supported by sovereign names. Latin America saw the strongest returns for the quarter.

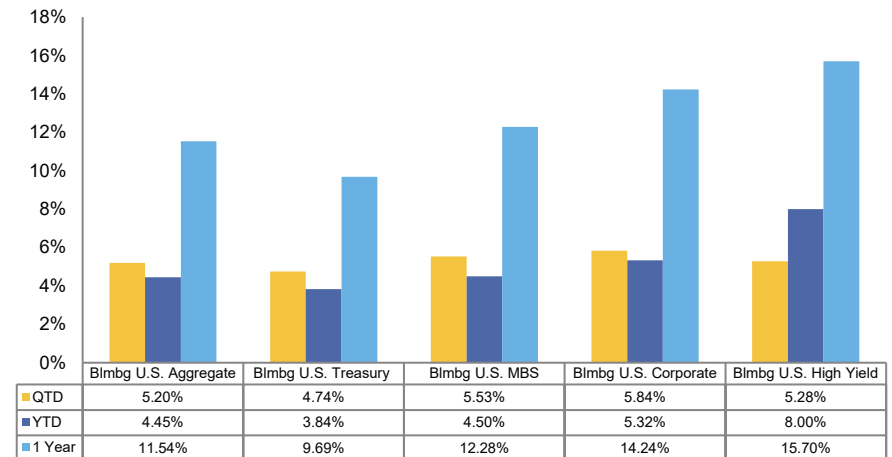
U.S. Treasury Yield Curve



Source: Bloomberg.

Returns for Fixed-Income Segments

Periods Ended September 30, 2024



Source: Bloomberg.

ALTERNATIVES

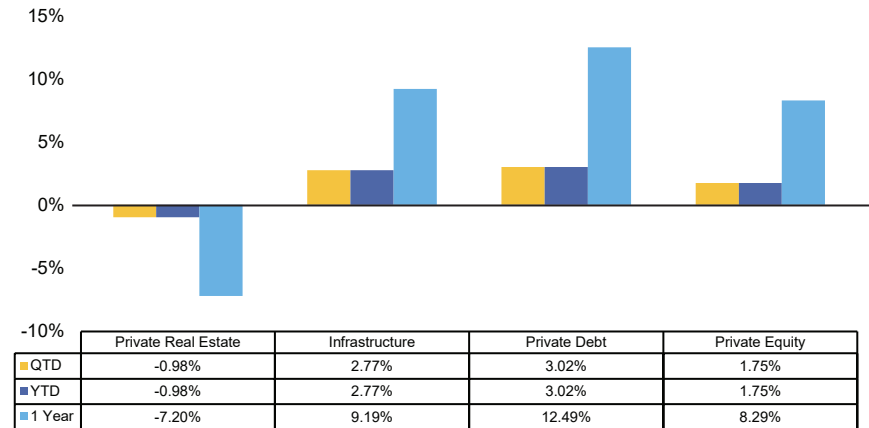
► Public REITs, as measured by the FTSE NAREIT Equity REITs Index, returned 16.09% in the third quarter of 2024, compared to a 0.06% return in the prior quarter. All major sectors saw positive returns. The strong performance can be attributed to expectations of monetary policy easing and falling real interest rates. Private real estate, as measured by the NCREIF Property Index, fell -0.22% in the second quarter of 2024. Weak performance has been driven by property value declines stemming from weak demand and oversupply, primarily within the Office and Apartment sectors. However, value declines are leveling off, and the income component of total returns continues to be positive.

► Listed infrastructure, as measured by the S&P Global Infrastructure Index, gained 13.43% in the third quarter of 2024, compared to a 2.67% increase in the prior quarter. Performance was mostly positive across the major sectors. In the first half of 2024, 25 infrastructure funds raised \$42.24 billion, a modest figure despite the broad slowdown seen in private markets fundraising. The asset class has received increased attention in recent years due to its potential to generate resilient, inflation-sensitive returns. Artificial intelligence and its prospective applications across industries have also contributed to the positive sentiment, especially for data center and utilities. According to PitchBook, infrastructure funds posted a return of 2.77% in Q1 2024. The asset class has generated an annualized return of 10.08% for the five years ended Q1 2024.

► In the first half of 2024, 59 private debt funds raised \$90.77 billion and rebounded from a slow start to the year. The asset class has performed well relative to public fixed income over the long-term. However, competition between private debt managers and a resurgence of the broadly syndicated loan market against the backdrop of a declining rate environment may keep future asset class returns in check. According to the Cliffwater Direct Lending Index, U.S. middle market loans, a proxy for private debt, posted a return of 3.02% in Q1 2024. The asset class has also generated an annualized return of 9.15% for the five years ended Q1 2024.

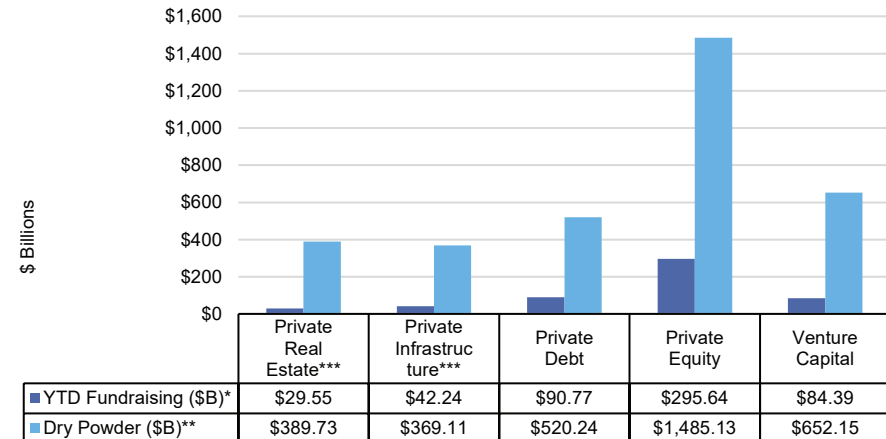
► In the first half of 2024, 250 private equity funds raised \$295.64 billion, a strong pace despite a challenging macroeconomic environment. Private equity performance has been muted due to high borrowing costs, limited debt availability, and reduced deal flow. Recent trailing performance has lagged public equity indices; however, longer term performance relative to public equities remains strong. According to Cambridge Associates, U.S. private equity posted a return of 1.75% in Q1 2024. The asset class has generated an annualized return of 17.01% for the five years ended Q1 2024.

Returns for Private Capital Assets



Source: NCREIF, PitchBook, Cliffwater, Cambridge Associates. As of March 31, 2024, the most recent period for which all index data is available.

Private Capital Fundraising & Dry Powder



Sources: Pitchbook.

* Total capital raised in 2024 as of June 30, 2024 - most recent period for which ALL fundraising data is available.

** Cumulative dry powder as of December 31, 2023, unless specified otherwise.

*** Excluding open-end, evergreen fund vehicles.

QUARTERLY MARKET SUMMARY

For the Quarter Ended September 30, 2024

Multi-Asset Class Management

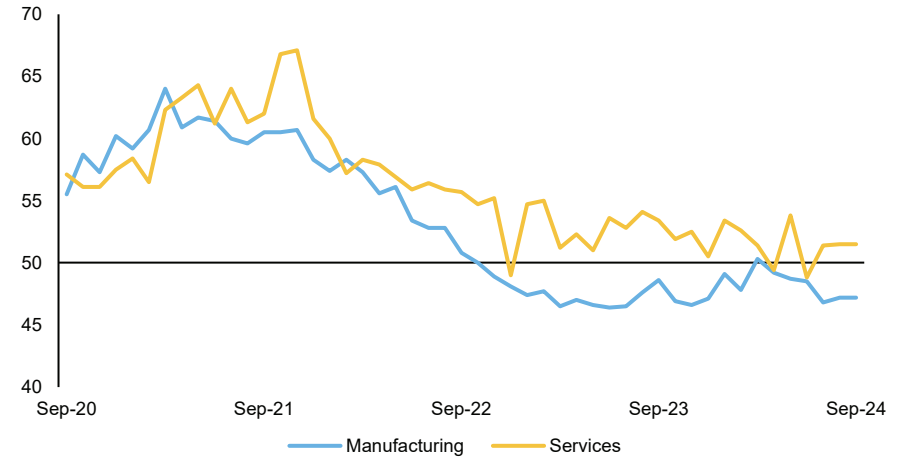
	QTD	YTD	One Year	Three Year	Five Year	Seven Year	Ten Year
DOMESTIC EQUITY							
S&P 500 (TR)	5.89%	22.08%	36.19%	11.88%	15.91%	14.44%	13.33%
Russell 3000	6.23%	20.63%	35.04%	10.26%	15.20%	13.69%	12.78%
Russell 1000 Growth	3.19%	24.55%	42.00%	11.99%	19.66%	18.14%	16.46%
Russell 1000	6.08%	21.18%	35.52%	10.80%	15.58%	14.13%	13.06%
Russell 1000 Value	9.43%	16.68%	27.64%	9.00%	10.65%	9.50%	9.20%
Russell Midcap	9.21%	14.63%	29.20%	5.74%	11.25%	10.44%	10.16%
Russell Midcap Growth	6.54%	12.91%	29.21%	2.31%	11.43%	11.84%	11.26%
Russell Midcap Value	10.08%	15.08%	28.89%	7.37%	10.29%	8.79%	8.90%
Russell 2000 Growth	8.41%	13.22%	27.54%	-0.35%	8.78%	7.57%	8.92%
Russell 2000	9.27%	11.17%	26.65%	1.84%	9.35%	7.34%	8.75%
Russell 2000 Value	10.15%	9.22%	25.77%	3.76%	9.25%	6.58%	8.19%
INTERNATIONAL EQUITY							
MSCI EAFE	7.26%	12.99%	24.66%	5.47%	8.17%	5.97%	5.69%
MSCI AC World	6.61%	18.66%	31.62%	8.07%	12.14%	10.20%	9.35%
MSCI AC World ex-USA	8.06%	14.21%	25.24%	4.13%	7.56%	5.42%	5.20%
MSCI AC World ex-USA Small Cap	8.90%	11.93%	23.15%	1.39%	8.18%	5.18%	6.05%
MSCI EM (Emerging Markets)	8.72%	16.86%	25.94%	0.40%	5.73%	3.64%	4.01%
ALTERNATIVES							
FTSE Nareit/Equity REITs - INV	16.09%	15.93%	34.58%	5.06%	5.43%	6.95%	7.80%
MSCI US REIT INDEX	16.12%	15.84%	34.23%	4.97%	5.45%	6.94%	7.74%
FTSE Global Core Infrastructure 50/50 Index	13.59%	16.20%	28.68%	6.69%	5.22%	6.16%	6.33%
Bloomberg Commodity Index	0.68%	5.86%	0.95%	3.65%	7.76%	4.85%	0.03%
FIXED INCOME							
Bloomberg U.S. Aggregate	5.20%	4.45%	11.52%	-1.38%	0.33%	1.47%	1.84%
Bloomberg U.S. Government/Credit	5.10%	4.39%	11.27%	-1.50%	0.41%	1.63%	1.99%
Bloomberg U.S. Intermediate Government/Credit	4.17%	4.68%	9.41%	0.17%	1.25%	1.89%	1.96%
Bloomberg U.S. Treasury (1-3 Y)	2.91%	4.13%	6.76%	1.26%	1.48%	1.67%	1.40%
ICE BofA U.S. High Yield	5.31%	8.05%	15.62%	3.07%	4.53%	4.55%	4.94%
Bloomberg Global Aggregate ex-USD	8.52%	2.81%	12.23%	-4.40%	-1.85%	-0.80%	-0.50%
CASH EQUIVALENT							
Bloomberg 3 Month T-Bill	1.38%	4.06%	5.48%	3.56%	2.36%	2.25%	1.67%

Source: Investment Metrics. Returns are expressed as percentages. Please refer to the last page of this document for important disclosures relating to this material.

WHAT WE'RE WATCHING

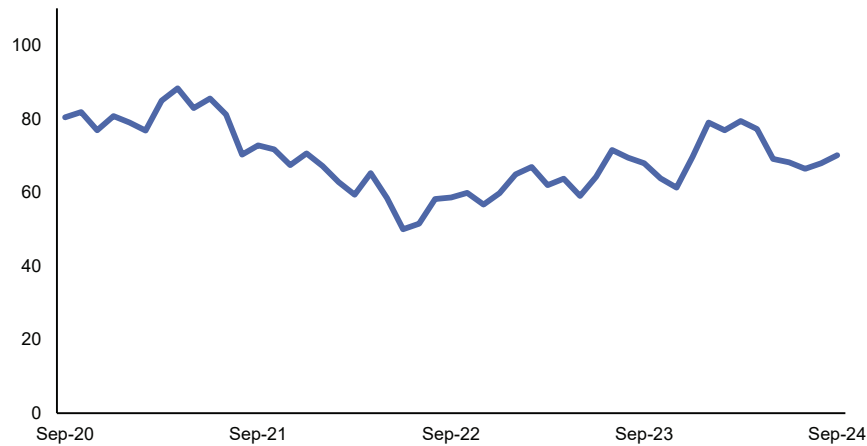
- ▶ The Fed cut the overnight rate by 50 basis points (bps) (0.50%) to a new target range of 4.75% to 5.00% at its September 18 meeting, marking the first rate cut in more than four years. Looking forward, the Fed's updated "dot plot" points to an additional 50 bps of rate cuts by the end of 2024 and 100 bps of cuts in 2025. Outside of the U.S., other major central banks also made rate changes during the quarter, with the European Central Bank (ECB) cutting rates and the Bank of Japan (BOJ) hiking rates for the second time this year.
- ▶ U.S. manufacturing activity dipped back into contraction during the second quarter, with the ISM U.S. Manufacturing PMI reading at 47.2 in September, signaling weak demand. The services sector crept up into expansion territory, with the Services PMI rising to 51.5 in September.
- ▶ Consumer confidence, as measured by the University of Michigan's Consumer Sentiment survey, rose in September after a dip earlier in the quarter, and ended at 70.1, up from the 68.2 reading at the end of the first quarter.
- ▶ In response to the weakness across the economy, China's central bank unveiled several new monetary and fiscal policies to restore consumer confidence and boost growth. They include lowering bank reserve requirements, cutting its key policy rate, and pledging support to relieve local government debt, among other measures.

U.S. ISM Manufacturing & Services PMI



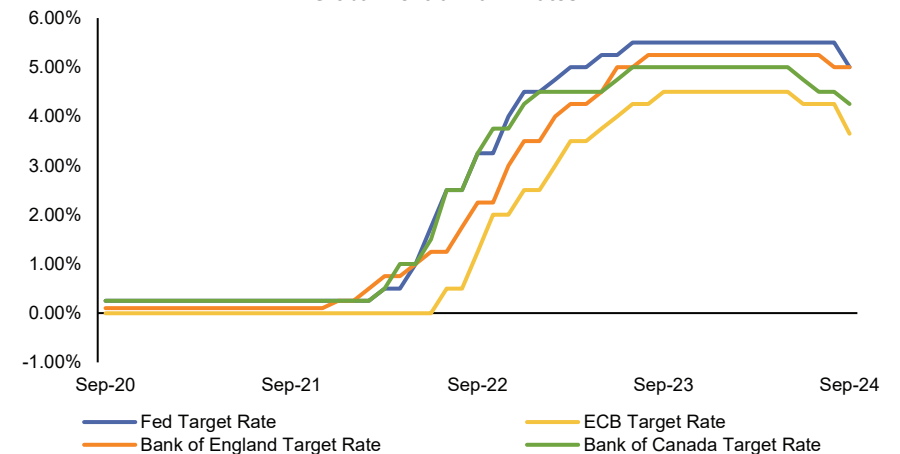
Source: Bloomberg.

University of Michigan Consumer Sentiment



Source: Bloomberg.

Global Central Bank Rates



Source: Bloomberg.

Factors to Consider for 6-12 Months

Monetary Policy (Global):



- The Fed has begun its easing cycle with a 50 basis point (bp) cut with expectation of an additional 50 bps in rate cuts by year end.
- The global easing cycle is underway with nearly all major central banks (excluding BoJ) completing multiple rate cuts.

Economic Growth (Global):



- U.S. economic growth remains strong reflecting a consumer who continues to spend at elevated levels.
- Economic growth outside the U.S. remains mixed. China recent stimulus measures are aimed to boost growth, which is conducive to global growth.

Inflation (U.S.):



- Inflation continues its trend lower but has been buoyed by stubborn housing costs. We expect this inflation to further trend lower.
- The broad-based inflation cooling helped fuel the Fed's decision to cut by 50 bps but policy makers note they are not declaring victory on price stability.

Financial Conditions (U.S.):



- The continuation of stable market measures, such as narrow corporate yield spreads, record equity index levels and low volatility, reflect economic confidence.
- We remain focused on the cooling labor market and effects this might have on the consumer as potential catalysts for a broader slow down.

Consumer Spending (U.S.):



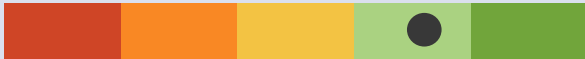
- The consumer continues to spend and support economic strength. Upward revisions to the personal savings rate paint the consumer in better light.
- Moderation in the pace of overall spending is expected given slowing wage growth and labor market conditions.

Labor Markets:



- The labor market continues to moderate from extremely strong levels seen in prior quarters. The recent downward revisions to nonfarm payrolls further emphasized the cooling.
- Other labor metrics remain well positioned such as the layoffs and discharge rate pointing towards moderation rather than deterioration.

Corporate Fundamentals:



- Fed rate cuts are a positive for economic growth and corporate earnings, but any tax/tariff changes need to be closely monitored for any impact on profit margins.
- Higher cash levels especially across S&P 500 companies along with broad based earnings growth are positive.

Valuations:



- U.S. equity and credit markets have experienced a run up in valuations. Any negative shock relating to economic growth could lead to sell-off.
- International equities look attractive, but continued economic and geopolitical uncertainty is leading to increased volatility.

Political Risks:



- Geopolitical risks continue to remain elevated. Broadening of middle east conflict, U.S. and China trade and tariff tensions, China's moves in South China Sea and Taiwan Strait further add to risks.
- Policy uncertainty related to US elections outcome is also expected to increase short term volatility.

● Current outlook ○ Outlook one quarter ago

Stance Unfavorable to Risk Assets

Negative

Slightly Negative

Neutral

Slightly Positive

Positive

Stance Favorable to Risk Assets

Statements and opinions expressed about the next 6-12 months were developed based on our independent research with information obtained from Bloomberg and FactSet. The views expressed within this material constitute the perspective and judgment of PFM Asset Management at the time of distribution (9/30/2024) and are subject to change. Information is obtained from sources generally believed to be reliable and available to the public; however, PFM Asset Management cannot guarantee its accuracy, completeness, or suitability.

Asset Class	Our Q4 2024 Investment Outlook	Comments
<p>U.S. Equities</p> <p>Large-Caps</p> <p>Small-Caps</p>		<ul style="list-style-type: none"> Moderate economic growth coupled with Fed easing should result in continued positive performance for US equities. We are concerned about the high valuations, but believe that soft landing economic scenario and earnings growth strength will provide tailwinds. Equity markets experienced a period of volatility during Q3 which we expect to continue amidst slowing growth, geopolitical tensions and election related uncertainty. Small-caps have lagged large caps since the sell off in first week of August pointing to lack of fundamental support to rally in July, but we expect fundamentals to improve as rate cuts take hold. Worries from the Banking Crisis on regional banks seems to be in our rearview mirror.
<p>Non-U.S. Equities</p> <p>Developed Markets</p> <p>Emerging Markets</p>		<ul style="list-style-type: none"> International equities continue to trade at a discount to U.S. and have been recently helped by ECB rate cuts and weakening dollar. BoJ continues to tighten while other central banks are embarking on rate cuts. EM equity performance is reliant on Indian and Chinese equities, which constitute roughly 45% of the MSCI Emerging Market Index. Indian equities are trading at expensive valuations, and we don't expect a sustained recovery in Chinese equities due to stimulus unless there are structural/geopolitical changes addressing debt overhang and geopolitical stability.
<p>Fixed Income</p> <p>Core Bonds</p> <p>Investment Grade Credit</p> <p>High Yield Credit</p>		<ul style="list-style-type: none"> Slowing inflation and softening labor markets led to Fed cutting by 50 bps at their September meeting. Further rate cuts are expected which is positive for fixed income investors. About \$6.3 trillion is sitting in money market funds which could flow into fixed income as the rates becomes more attractive. Credit markets remain attractive due to strong corporate fundamentals. We remain positive on investment grade but are staying closer to targets on high yield given tighter spreads. We continue to closely watch for signs for any distress in the corporate credit space.
<p>Diversifying Assets</p> <p>Listed Real Estate</p> <p>Listed Global Infrastructure</p>		<ul style="list-style-type: none"> Continued economic growth, falling rates, strengthening fundamentals along with attractive valuations relative to equities are tailwinds to listed real estate performance leading us to overweight the exposure. Transition to renewable energy and increase in AI led data center infrastructure spend are tailwinds for listed infrastructure. Utilities which make up about ~50% of the universe have been performing well recently due to lower rates.

● Current outlook ○ Outlook one quarter ago



IMPORTANT DISCLOSURES

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It is not possible to invest directly in an index. The index returns shown throughout this material do not represent the results of actual trading of investor assets. Third-party providers maintain the indices shown and calculate the index levels and performance shown or discussed. Index returns do not reflect payment of any sales charges or fees an investor would pay to purchase the securities they represent. The imposition of these fees and charges would cause investment performance to be lower than the performance shown.

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Account Investment Performance Review

Important Notice:

Account information, including market values and performance returns, found on the following pages have been made available by U.S. Bank, as custodian of the account assets.

PFM Asset Management LLC, as investment advisor to the account, will provide market values and performance returns when available. Values may vary from custodian based on a variety of factors, including but not limited to, differences in asset pricing, accruals, and trade/settlement date portfolio accounting methodologies.

PARS MONTECITO FPD 115P - PENSION

09/30/2024

PARS/MONTECITO FPD 115P - PENSION (****054501)

Period Ending: 09/30/2024

Selected Period Performance

Selected Period Performance

	Market Value	1 Month	3 Months	Year to Date (9 Months)	1 Year	3 Years	5 Years	Inception to Date 07/01/2017
Total Portfolio Gross of Fees	7,010,530	1.38	5.35	8.93	17.85	2.07	4.68	4.78
Total Portfolio Net of Fees	7,010,530	1.36	5.29	8.75	17.58	1.84	4.44	4.54
Total Equity	1,961,567	1.51	5.71	17.65	31.78	8.02	12.84	11.20
Large Cap U.S. Equity	1,060,389	1.64	4.57	21.19	35.72	10.52	15.75	14.20
S&P 500 Index (Total Return)		2.14	5.89	22.08	36.35	11.91	15.98	14.65
Mid Cap U.S. Equity	202,017	2.21	9.17	14.58	29.27	5.84	11.32	10.66
S&P MidCap 400 Index		1.16	6.94	13.54	26.79	7.47	11.78	10.08
Small Cap U.S. Equity	279,849	-.38	7.35	13.59	30.76	6.28	11.36	8.94
S&P SmallCap 600 Index		.85	10.13	9.33	25.86	3.99	10.21	8.93
Developed Markets Equity	270,707	.96	6.63	11.91	23.21	6.12	8.80	6.45
MSCI EAFE Index (Net)		.92	7.26	12.99	24.77	5.48	8.20	6.55
Emerging Markets Equity	148,606	4.18	5.16	14.86	24.33	-1.84	5.00	4.25
MSCI Emerging Markets Index (Net)		6.68	8.72	16.86	26.05	.40	5.75	4.61
Total Fixed Income	4,576,193	1.39	5.25	5.50	12.81	-.43	1.06	1.95
Taxable Investment Grade	4,350,221	1.41	5.33	5.52	12.82	-.44	1.03	1.91
BBARC 1-3 Year US Government/Credit Index		.83	2.96	4.38	7.19	1.50	1.70	1.88
BBARC Intermediate US Government/Credit Index		1.08	4.17	4.68	9.45	.17	1.26	1.91
BBARC US Aggregate Bond Index		1.34	5.20	4.45	11.57	-1.39	.33	1.54
High Yield Taxable	225,972	1.07	3.70					
Total Real Assets	207,874	3.04	15.69	8.79	28.73	1.12	3.90	5.84
Real Estate	103,594	2.62	16.32	11.49	31.92	1.95	4.41	6.20
Dow Jones US Select REIT Index		2.64	15.56	14.92	33.71	4.36	4.41	5.91
Commodities	104,280	3.00	13.14					
Total Cash Equivalents	264,895	.41	1.30	3.96	5.34	3.47	2.23	2.05
FTSE 1 Month Treasury Bill Index		.44	1.36	4.13	5.56	3.57	2.31	2.16
Pending Cash	0	.00	.00	.00	.00	.00	.00	.00

For performance and rate of return methodologies, as well as other important information, please refer to the Appendix/Disclosures provided.

Investment products and services are:
NOT A DEPOSIT • NOT FDIC INSURED • MAY LOSE VALUE • NOT BANK GUARANTEED • NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY

PARS/MONTECITO FPD 115P - PENSION (****054501)

Summary Investment Performance - 9 Months

Beginning Market Value	6,445,089.57
Beginning Accrued Income	6,307.19
Beginning Portfolio Value	6,451,396.76
Contributions	6.69
Withdrawals	-21,814.64
Income Earned	162,594.50
Gain/Loss	418,346.43
Ending Market Value	7,003,657.49
Ending Accrued Income	6,872.25
Ending Portfolio Value	7,010,529.74
Total Earnings	580,940.93

Performance

Total Portfolio Gross of Fees	8.93
Total Equity	17.65
S&P 500 Index (Total Return)	22.08
S&P MidCap 400 Index	13.54
S&P SmallCap 600 Index	9.33
MSCI EAFE Index (Net)	12.99
MSCI Emerging Markets Index (Net)	16.86
Total Fixed Income	5.50
BBARC 1-3 Year US Government/Credit Index	4.38
BBARC Intermediate US Government/Credit Index	4.68
BBARC US Aggregate Bond Index	4.45
Total Real Assets	8.79
Dow Jones US Select REIT Index	14.92
Total Cash Equivalents	3.96
FTSE 1 Month Treasury Bill Index	4.13

For performance and rate of return methodologies, as well as other important information, please refer to the Appendix/Disclosures provided.

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Account: XXXXXX4501

Holdings Method: Direct

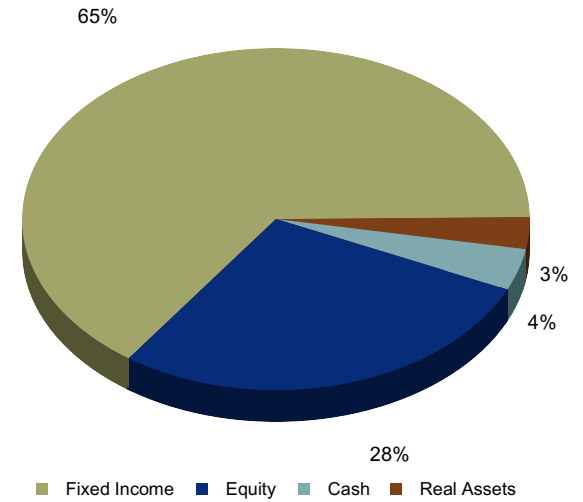
Report Date: 09/30/2024

Portfolio Summary

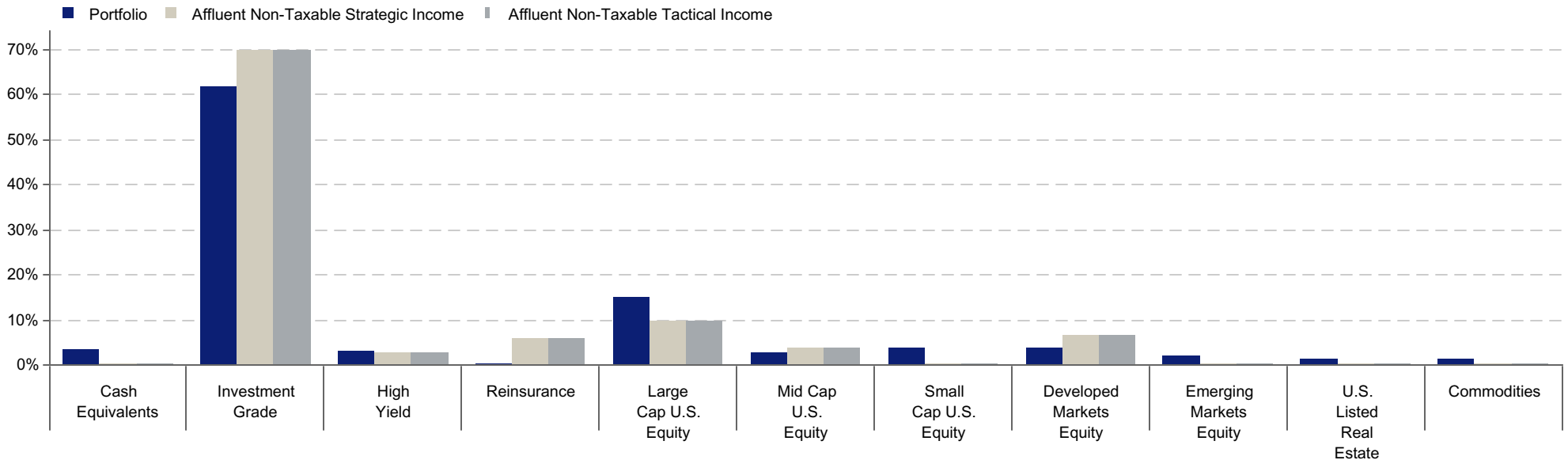
Inv. Objective	Income/Nontaxable-1
Total Portfolio Value	\$7,003,657
Net Realized Cap Gains YTD	\$129,867
Annual Income Projected	\$231,826
Current Yield	3.22%
Number of Securities	25
Portfolio Mgr.	Ts Stl Rc #3 - Auto

Portfolio Asset Allocation

Fixed Income	\$4,570,659	65.26%
Equity	\$1,961,567	28.01%
Cash	\$263,771	3.77%
Real Assets	\$207,661	2.97%
Invested Total	\$7,003,657	100.00%



Portfolio Model Allocation



Account: XXXXXX4501

Holdings Method: Direct

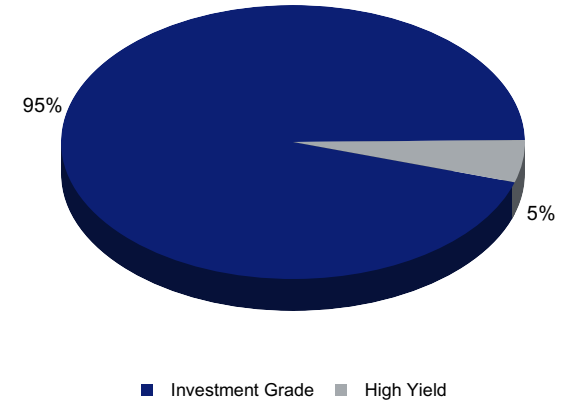
Report Date: 09/30/2024

Fixed Income Summary

Inv. Objective	Income/Nontaxable-1
Total Fixed Income Value	\$4,570,659
Current Yield	4.02%
Annual Income Projected	\$183,952
Number of Securities	5
Portfolio Mgr.	Ts Stl Rc #3 - Auto

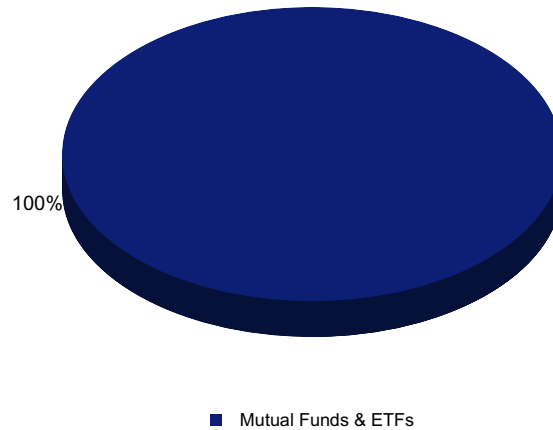
Fixed Income Asset Allocation

Investment Grade	\$4,345,783	95.08%
High Yield	\$224,875	4.92%

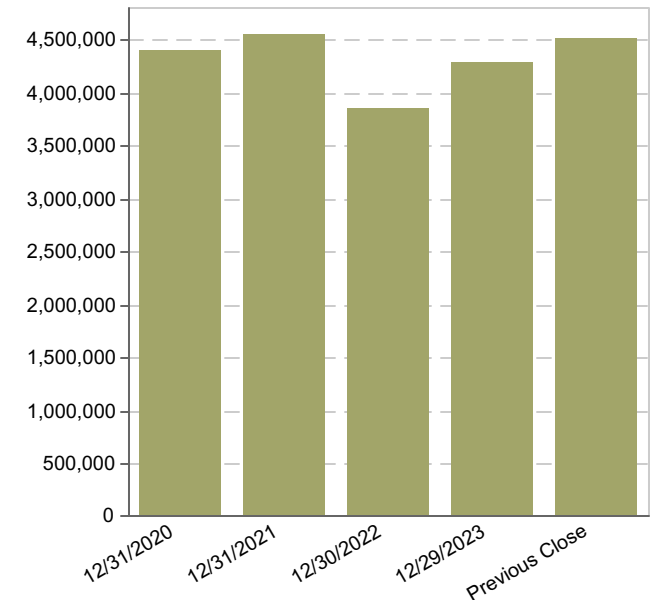


Fixed Income Sector Exposures

Mutual Funds & ETFs	\$4,570,659	100.00%
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Fixed Income Market Value



Account: XXXXXX4501

Holdings Method: Direct and Indirect (securities held in mutual funds & ETFs)

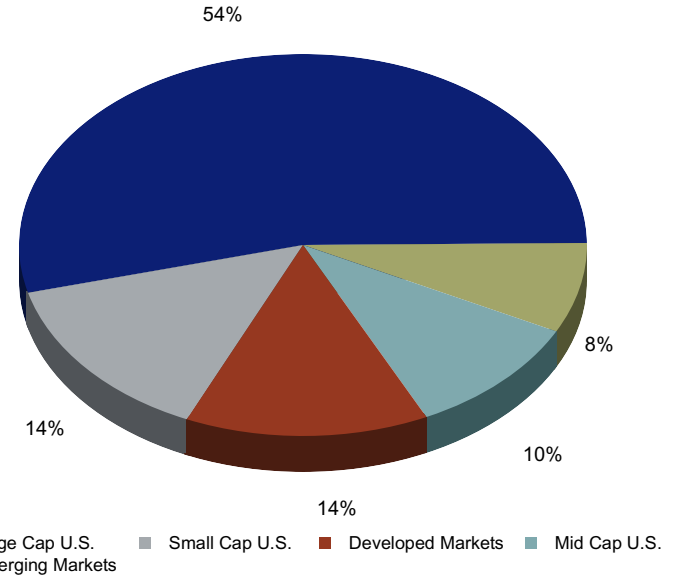
Report Date: 09/30/2024

Equity Summary

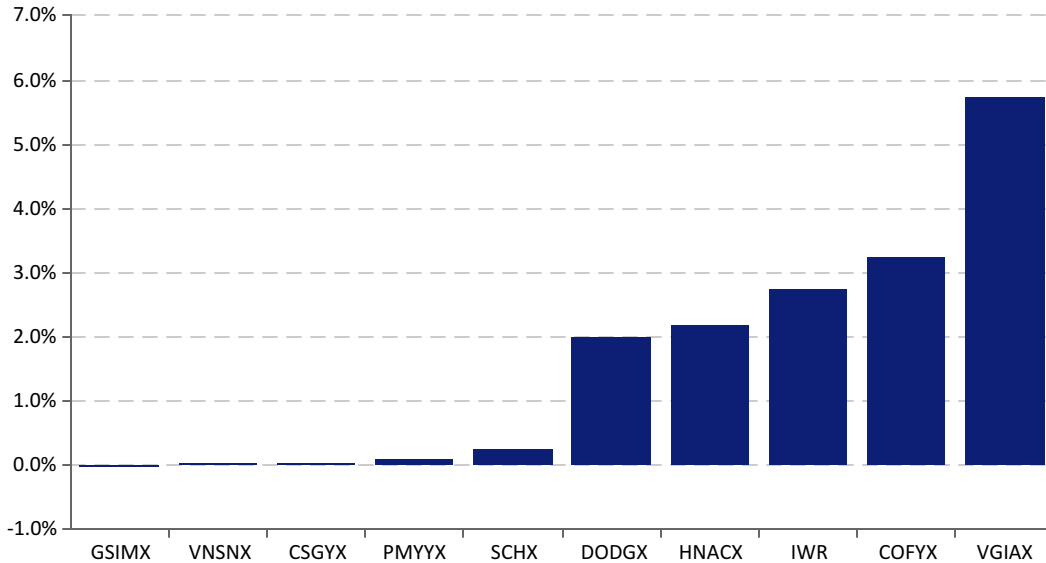
Inv. Objective	Income/Nontaxable-1
Total Equity Value	\$1,961,567
Current Yield	1.50%
Annual Income Projected	\$29,436
Number of Securities	16
Portfolio Mgr.	Ts Stl Rc #3 - Auto

Equity Asset Allocation

Large Cap U.S.	\$1,060,389	54.06%
Small Cap U.S.	\$279,849	14.27%
Developed Markets	\$270,707	13.80%
Mid Cap U.S.	\$202,017	10.30%
Emerging Markets	\$148,606	7.58%



Bottom 5/ Top 5 Contributors (Trailing 12 Months)



Equity Global Distribution



Equity Country Distribution



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Account: XXXXXX4501

Holdings Method: Direct and Indirect (securities held in mutual funds & ETFs)

Report Date: 09/30/2024

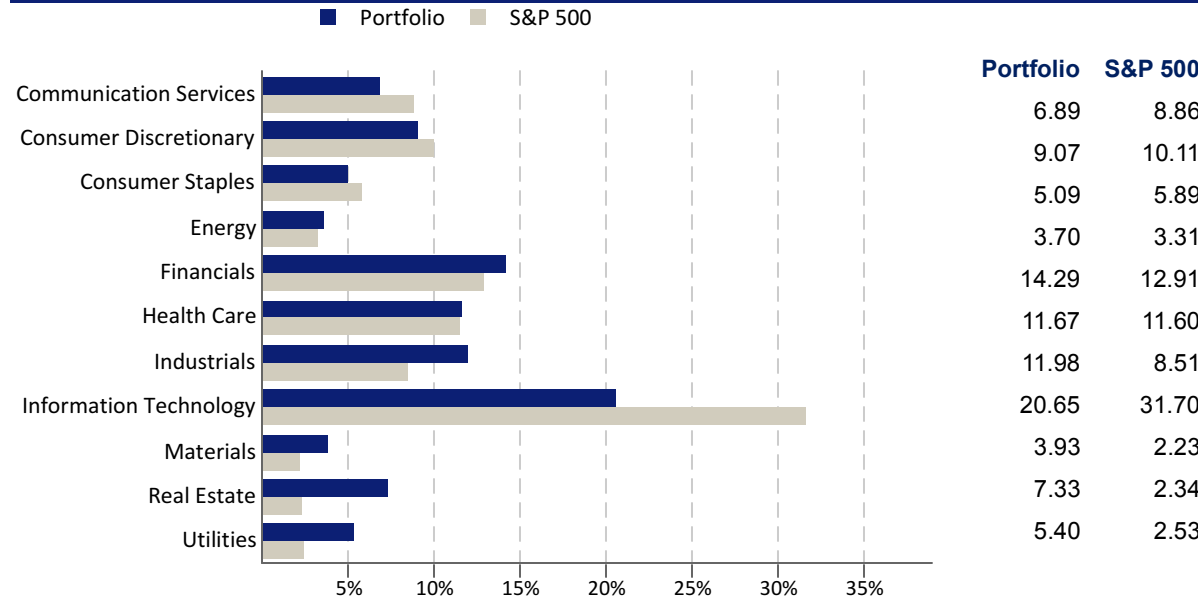
Top 10 Common Stock Holdings

	Stock Wt. (%)	Full Port Wt. (%)	Yield (%)	YTD Return (%)*	52 Wk Return (%)*
Microsoft Corporation	3.17	0.94	0.79	15.0	37.3
NVIDIA Corporation	2.95	0.87	0.03	145.3	179.3
Apple Inc.	2.80	0.83	0.43	21.5	36.8
Amazon.com, Inc.	2.09	0.62	0.00	22.6	46.6
Meta Platforms Inc Class A	1.46	0.43	0.34	62.2	91.3
Alphabet Inc. Class C	1.01	0.30	0.48	18.9	27.1
Taiwan Semiconductor Manufa...	0.99	0.29	1.40	63.4	86.3
Alphabet Inc. Class A	0.96	0.28	0.48	19.0	27.1
American Tower Corporation	0.79	0.23	2.86	9.6	46.5
Eli Lilly and Company	0.79	0.23	0.57	52.7	66.0

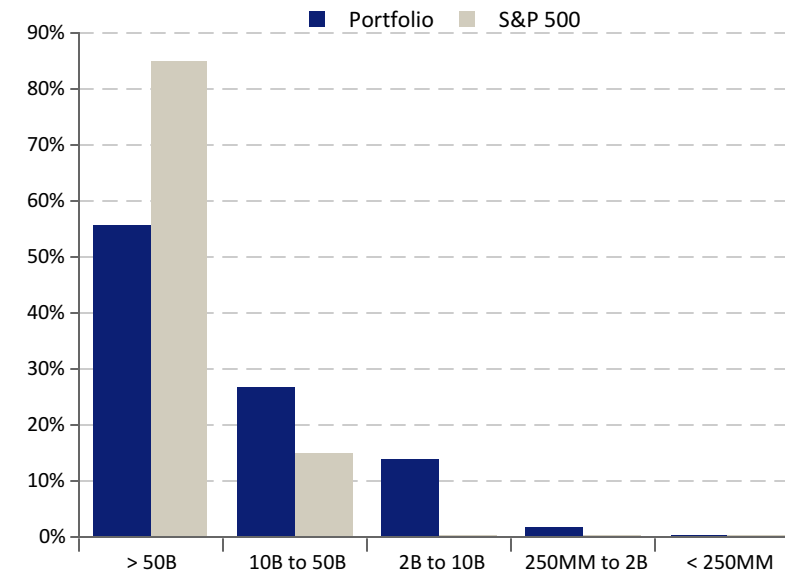
Common Stock Characteristics

	Portfolio	S&P 500
Market Cap - Wtd Avg	\$476.7B	\$999.6B
Market Cap - Median	\$13.1B	\$38.1B
Dividend Yield (%)	1.73	1.44
P/E NTM	18.3	21.7
P/E LTM	22.4	27.2
ROE (%)	21.0	29.7
1 Yr Beta vs. S&P Composite	.89	1.01
Est 3-5 Yr EPS Growth (%)	14.3	14.8
Hist 3 Yr EPS Growth (%)	22.7	25.3
Number of Securities	2186	504

Common Stock Sector Exposures



Common Stock Market Cap Distribution



*Specific to the security - does not represent performance in the portfolio.

PARS/MONTECITO FPD 115P - PENSION (****054501)

Period Ending: 09/30/2024

Portfolio Valuation

	ID	Units	Unit Cost	Total Cost	Price	Market Value	Weight	Unit Income	Annual Income	Current Yield	
Large Cap MF + ETF/ETNs											
	COLUMBIA CONTRARIAN CORE FUND	19766M709	5,399.406	26.71	144,223.46	38.94	210,252.87	3.0	.22	1,171.67	.557
	DODGE COX STOCK FUND I	256219106	562.228	179.08	100,681.45	274.29	154,213.52	2.2	3.96	2,225.30	1.443
	HARBOR CAPITAL APPRECIATON CL R	411512528	1,051.758	78.17	82,217.79	118.92	125,075.06	1.8	.00	.00	.000
	ISHARES S P 500 GROWTH ETF	464287309	1,124.000	62.49	70,240.67	95.75	107,623.00	1.5	.52	578.86	.538
	ISHARES S P 500 VALUE ETF	464287408	386.000	126.33	48,763.00	197.17	76,107.62	1.1	3.62	1,398.09	1.837
	NATIXIS VAUGHAN NELSON SELECT N	63873P841	2,082.369	21.61	45,000.00	22.00	45,812.12	.7	.04	74.13	.162
	PUTNAM CORE EQUITY FUND Y	74676P839	2,189.101	42.94	94,000.00	43.99	96,298.55	1.4	.34	744.29	.773
	SCHWAB U S LARGE CAP ETF	808524201	3,611.000	66.35	239,589.85	67.85	245,006.35	3.5	.28	1,000.25	.408
	Total for Large Cap MF + ETF/ETNs				824,716.22		1,060,389.09	15.1		7,192.60	.678
MC MF + ETF/ETN											
	ISHARES RUSSELL MID CAP ETF	464287499	2,292.000	61.82	141,701.93	88.14	202,016.88	2.9	1.14	2,617.46	1.296
	Total for MC MF + ETF/ETN				141,701.93		202,016.88	2.9		2,617.46	1.296
SC MF + ETF/ETNs											
	COLUMBIA SMALL CAP GROWTH INST3	19765Y340	1,090.116	27.52	30,000.00	28.48	31,046.50	.4	.00	.00	.000
	EMERALD GROWTH INSTITUTIONAL	317609253	4,024.534	23.90	96,200.99	26.87	108,139.23	1.5	.27	1,102.72	1.020
	UNDISCOVERED MGRS BEHAVIORAL VALUE	904504479	1,589.773	64.14	101,973.11	88.48	140,663.12	2.0	1.45	2,305.17	1.639
	Total for SC MF + ETF/ETNs				228,174.10		279,848.85	4.0		3,407.89	1.218
Dev Fgn Equity MF + ETF/ETNs											
	FIDELITY INTERNATIONAL INDEX FUND	315911727	2,900.886	49.64	144,000.00	53.40	154,907.31	2.2	1.50	4,351.33	2.809
	GOLDMAN SACHS GQG PTNRS INTL OPPS IN	38147N293	2,326.583	23.21	54,000.00	23.24	54,069.79	.8	.47	1,086.51	2.009
	MFS INTERNATIONAL GROWTH R6	552746356	1,298.473	35.29	45,821.76	47.54	61,729.41	.9	.62	802.46	1.300
	Total for Dev Fgn Equity MF + ETF/ETNs				243,821.76		270,706.51	3.9		6,240.30	2.305
Em Fgn Eq MF+ETF/ETN											
	HARTFORD SCHRODERS EMERGING MARKETS	41665X859	8,288.126	15.54	128,817.30	17.93	148,606.10	2.1	.24	1,964.29	1.322
	Total for Em Fgn Eq MF+ETF/ETN				128,817.30		148,606.10	2.1		1,964.29	1.322
Invest Gr MF + ETF/ETNs											
	BAIRD AGGREGATE BOND FD INSTL	057071854	119,766.179	9.63	1,153,648.97	10.07	1,206,045.42	17.2	.38	45,151.85	3.744
	DODGE COX INCOME	256210105	88,187.431	12.53	1,105,380.43	12.94	1,141,145.36	16.3	.52	46,210.21	4.049
	ISHARES CORE U.S. AGGREGATE BOND ETF	464287226	8,544.000	97.28	831,202.88	101.27	865,250.88	12.3	3.52	30,100.51	3.479
	PGIM TOTAL RETURN BOND CL R6	74440B884	92,066.748	13.80	1,270,619.08	12.31	1,137,779.40	16.2	.58	53,766.98	4.744
	Total for Invest Gr MF + ETF/ETNs				4,360,851.36		4,350,221.06	62.1		175,229.56	4.032

For performance and rate of return methodologies, as well as other important information, please refer to the Appendix/Disclosures provided.

Investment products and services are:
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PARS/MONTECITO FPD 115P - PENSION (****054501)

Period Ending: 09/30/2024

Portfolio Valuation

	ID	Units	Unit Cost	Total Cost	Price	Market Value	Weight	Unit Income	Annual Income	Current Yield	
HY Tax MF + ETF/ETNs											
	NYLI MACKAY HIGH YIELD CORP BD FD R6	56063N881	42,833.411	5.14	220,170.58	5.25	225,971.95	3.2	.33	14,263.53	6.343
Total for HY Tax MF + ETF/ETNs					220,170.58		225,971.95	3.2		14,263.53	6.343
REIT MF ETF/ETNs											
	COHEN & STEERS INSTL REALTY SHARES	19247U106	1,962.009	46.58	91,388.84	52.80	103,594.08	1.5	1.45	2,846.88	2.748
Total for REIT MF ETF/ETNs					91,388.84		103,594.08	1.5		2,846.88	2.748
Commodity MF ETF/ETNs											
	LAZARD CL LIST INFRASTR INST	52106N459	3,156.068	16.66	52,567.22	16.27	51,349.23	.7	.58	1,821.05	3.546
	NYLI CBRE GLOBAL INFRASTRUCTURE FD I	56064L298	3,798.077	13.06	49,611.15	13.88	52,931.14	.8	.28	1,067.26	2.024
Total for Commodity MF ETF/ETNs					102,178.37		104,280.37	1.5		2,888.31	2.775
Money Market Funds											
	FIRST AM GOVT OB FD CL X	31846V336	263,770.700	1.00	263,770.70	1.00	264,894.85	3.8	.05	12,582.13	4.770
Total for Money Market Funds					263,770.70		264,894.85	3.8		12,582.13	4.770
Total					6,605,591.16		7,010,529.74	100.0		229,232.93	3.273

For performance and rate of return methodologies, as well as other important information, please refer to the Appendix/Disclosures provided.

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PARS MONTECITO FPD 115P - OPEB

09/30/2024

PARS/MONTECITO FPD 115P-OPEB (****054500)

Period Ending: 09/30/2024

Selected Period Performance

Selected Period Performance

	Market Value	1 Month	3 Months	Year to Date (9 Months)	1 Year	3 Years	5 Years	Inception to Date 06/01/2017
Total Portfolio Gross of Fees	14,725,427	1.38	5.35	8.93	17.86	2.07	4.98	5.37
Total Portfolio Net of Fees	14,725,427	1.36	5.29	8.75	17.59	1.83	4.73	5.12
Total Equity	4,120,219	1.51	5.71	17.65	31.78	8.02	12.86	
Large Cap U.S. Equity	2,228,441	1.64	4.57	21.19	35.72	10.51	15.74	
S&P 500 Index (Total Return)		2.14	5.89	22.08	36.35	11.91	15.98	14.57
Mid Cap U.S. Equity	424,218	2.21	9.17	14.58	29.27	5.84	11.33	
S&P MidCap 400 Index		1.16	6.94	13.54	26.79	7.47	11.78	10.20
Small Cap U.S. Equity	587,766	-.38	7.35	13.59	30.76	6.29	11.38	
S&P SmallCap 600 Index		.85	10.13	9.33	25.86	3.99	10.21	9.27
Developed Markets Equity	567,677	.96	6.64	11.91	23.21	6.13	8.77	
MSCI EAFE Index (Net)		.92	7.26	12.99	24.77	5.48	8.20	6.45
Emerging Markets Equity	312,117	4.18	5.16	14.86	24.33	-1.84	5.00	
MSCI Emerging Markets Index (Net)		6.68	8.72	16.86	26.05	.40	5.75	4.70
Total Fixed Income	9,611,981	1.39	5.25	5.50	12.81	-.38	1.09	
Taxable Investment Grade	9,137,361	1.41	5.33	5.52	12.82	-.39	1.06	
BBARC 1-3 Year US Government/Credit Index		.83	2.96	4.38	7.19	1.50	1.70	1.85
BBARC Intermediate US Government/Credit Index		1.08	4.17	4.68	9.45	.17	1.26	1.86
BBARC US Aggregate Bond Index		1.34	5.20	4.45	11.57	-1.39	.33	1.51
High Yield Taxable	474,620	1.07	3.70					
Total Real Assets	436,242	3.04	15.69	8.79	28.83	1.17	3.88	
Real Estate	216,195	2.62	16.32	11.49	32.02	1.99	4.39	
Dow Jones US Select REIT Index		2.64	15.56	14.92	33.71	4.36	4.41	6.19
Commodities	220,047	3.00	13.14					
Total Cash Equivalents	556,985	.41	1.30	3.96	5.34	3.47	2.23	2.03
FTSE 1 Month Treasury Bill Index		.44	1.36	4.13	5.56	3.57	2.31	2.14
Pending Cash	0	.00	.00	.00	.00	.00	.00	.00

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PARS/MONTECITO FPD 115P-OPEB (****054500)

Summary Investment Performance - 9 Months

Beginning Market Value	13,537,740.87
Beginning Accrued Income	13,231.58
Beginning Portfolio Value	13,550,972.45
Contributions	14.09
Withdrawals	-45,820.01
Income Earned	341,547.70
Gain/Loss	878,712.51
Ending Market Value	14,710,987.31
Ending Accrued Income	14,439.43
Ending Portfolio Value	14,725,426.74
Total Earnings	1,220,260.21

Performance

Total Portfolio Gross of Fees	8.93
Total Equity	17.65
S&P 500 Index (Total Return)	22.08
S&P MidCap 400 Index	13.54
S&P SmallCap 600 Index	9.33
MSCI EAFE Index (Net)	12.99
MSCI Emerging Markets Index (Net)	16.86
Total Fixed Income	5.50
BBARC 1-3 Year US Government/Credit Index	4.38
BBARC Intermediate US Government/Credit Index	4.68
BBARC US Aggregate Bond Index	4.45
Total Real Assets	8.79
Dow Jones US Select REIT Index	14.92
Total Cash Equivalents	3.96
FTSE 1 Month Treasury Bill Index	4.13

For performance and rate of return methodologies, as well as other important information, please refer to the Appendix/Disclosures provided.

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Account: XXXXXX4500

Holdings Method: Direct

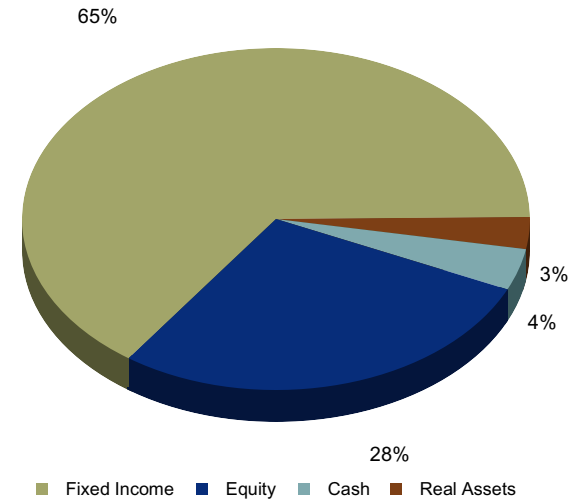
Report Date: 09/30/2024

Portfolio Summary

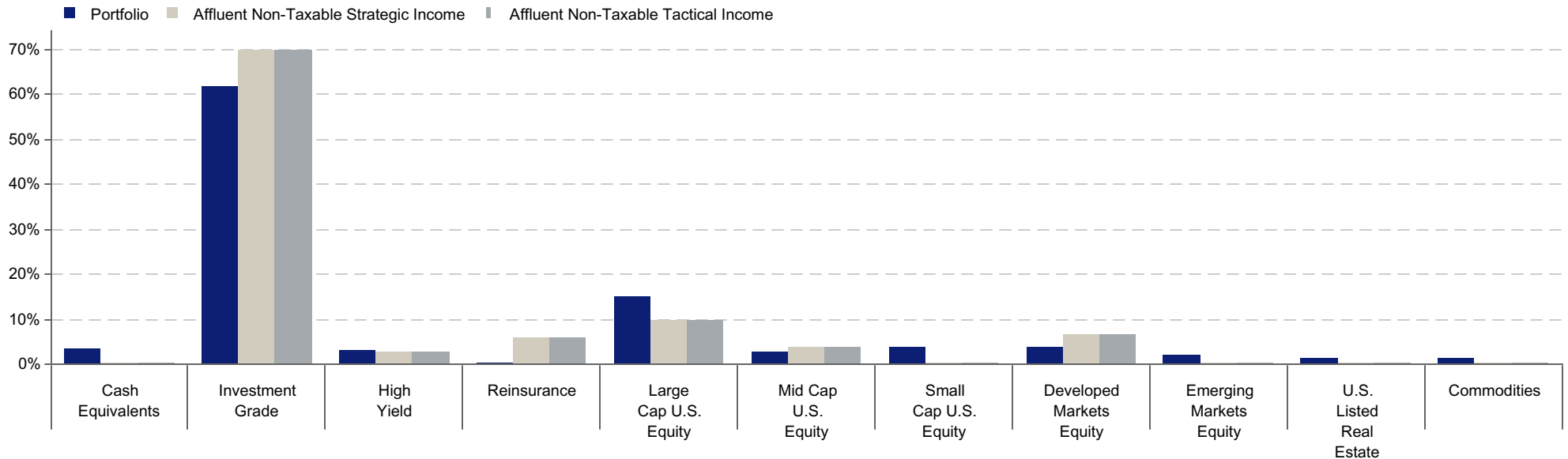
Inv. Objective	Income/Nontaxable-1
Total Portfolio Value	\$14,710,987
Net Realized Cap Gains YTD	\$289,411
Annual Income Projected	\$486,948
Current Yield	3.22%
Number of Securities	25
Portfolio Mgr.	Ts Stl Rc #3 - Auto

Portfolio Asset Allocation

Fixed Income	\$9,600,357	65.26%
Equity	\$4,120,218	28.01%
Cash	\$554,620	3.77%
Real Assets	\$435,792	2.96%
Invested Total	\$14,710,987	100.00%



Portfolio Model Allocation



Account: XXXXXX4500

Holdings Method: Direct

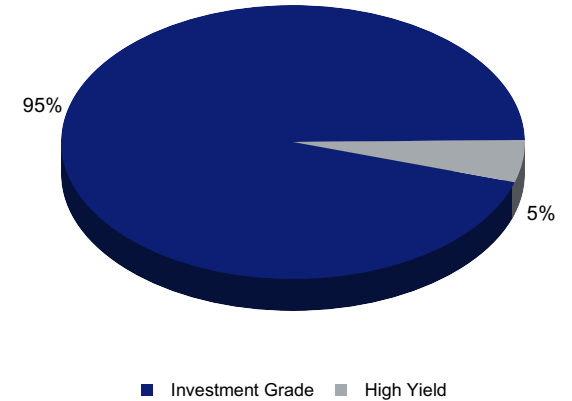
Report Date: 09/30/2024

Fixed Income Summary

Inv. Objective	Income/Nontaxable-1
Total Fixed Income Value	\$9,600,357
Current Yield	4.02%
Annual Income Projected	\$386,378
Number of Securities	5
Portfolio Mgr.	Ts Stl Rc #3 - Auto

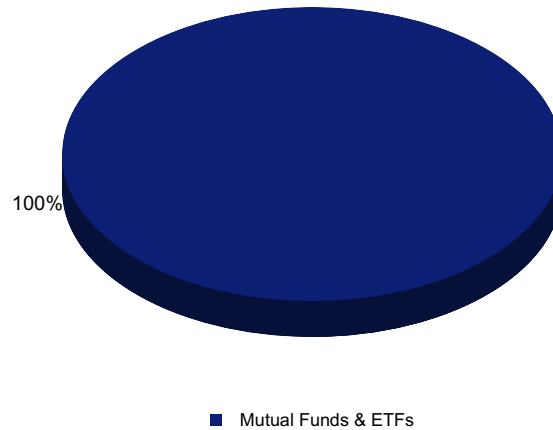
Fixed Income Asset Allocation

Investment Grade	\$9,128,040	95.08%
High Yield	\$472,317	4.92%

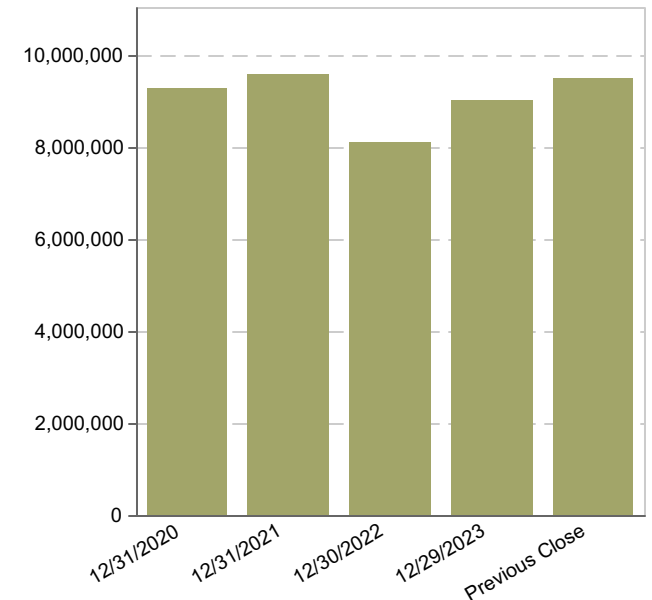


Fixed Income Sector Exposures

Mutual Funds & ETFs	\$9,600,357	100.00%
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Fixed Income Market Value





Account: XXXXXX4500

Holdings Method: Direct and Indirect (securities held in mutual funds & ETFs)

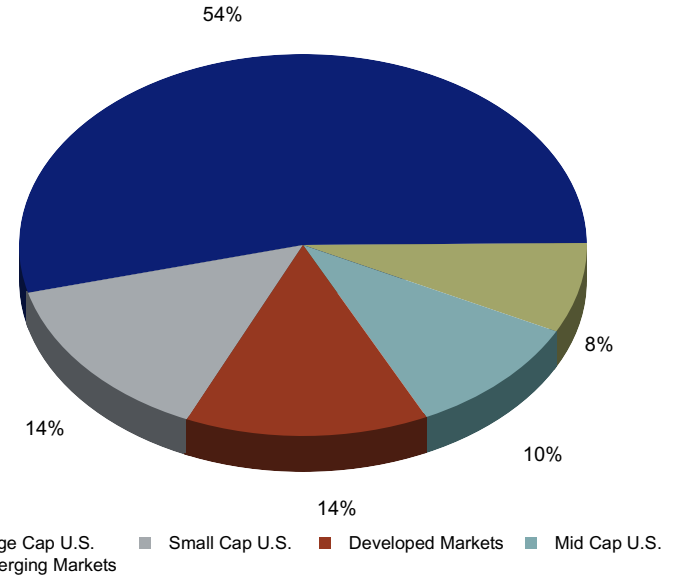
Report Date: 09/30/2024

Equity Summary

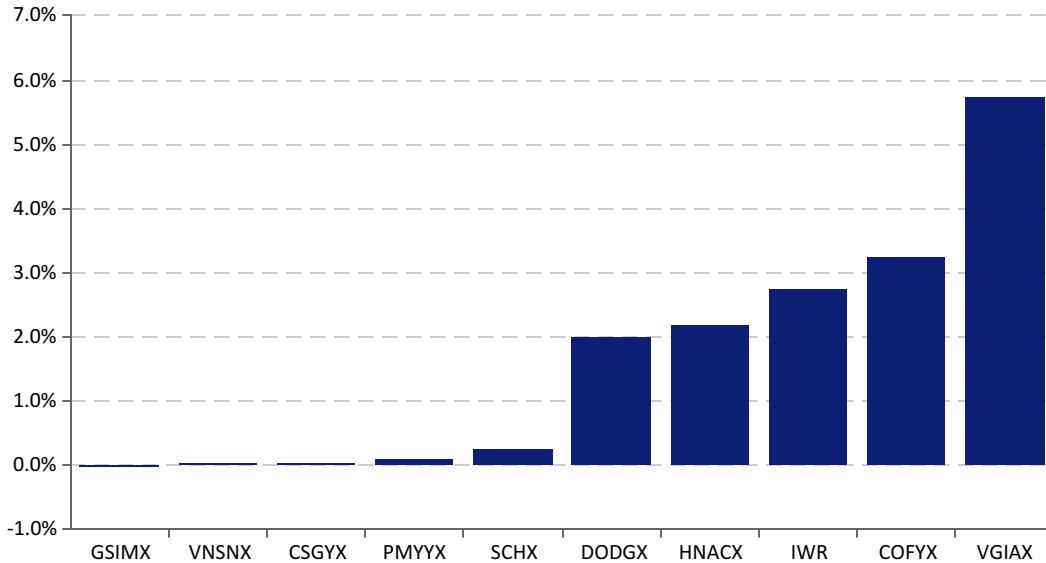
Inv. Objective	Income/Nontaxable-1
Total Equity Value	\$4,120,218
Current Yield	1.50%
Annual Income Projected	\$61,822
Number of Securities	16
Portfolio Mgr.	Ts Stl Rc #3 - Auto

Equity Asset Allocation

Large Cap U.S.	\$2,228,441	54.09%
Small Cap U.S.	\$587,766	14.27%
Developed Markets	\$567,677	13.78%
Mid Cap U.S.	\$424,218	10.30%
Emerging Markets	\$312,117	7.58%



Bottom 5/ Top 5 Contributors (Trailing 12 Months)



Equity Global Distribution



Equity Country Distribution



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Holdings Date: 9/30/2024

Account: XXXXXX4500

Holdings Method: Direct and Indirect (securities held in mutual funds & ETFs)

Report Date: 09/30/2024

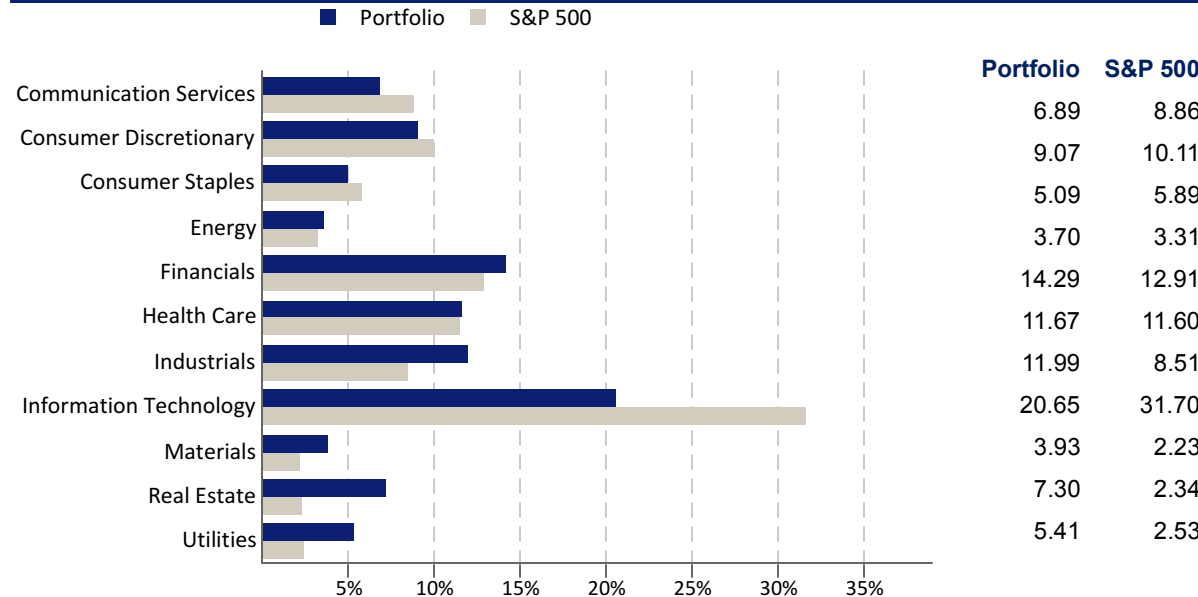
Top 10 Common Stock Holdings

	Stock Wt. (%)	Full Port Wt. (%)	Yield (%)	YTD Return (%)*	52 Wk Return (%)*
Microsoft Corporation	3.17	0.94	0.79	15.0	37.3
NVIDIA Corporation	2.95	0.87	0.03	145.3	179.3
Apple Inc.	2.80	0.83	0.43	21.5	36.8
Amazon.com, Inc.	2.09	0.62	0.00	22.6	46.6
Meta Platforms Inc Class A	1.46	0.43	0.34	62.2	91.3
Alphabet Inc. Class C	1.01	0.30	0.48	18.9	27.1
Taiwan Semiconductor Manufa...	0.99	0.29	1.40	63.4	86.3
Alphabet Inc. Class A	0.96	0.28	0.48	19.0	27.1
Eli Lilly and Company	0.79	0.23	0.57	52.7	66.0
American Tower Corporation	0.78	0.23	2.86	9.6	46.5

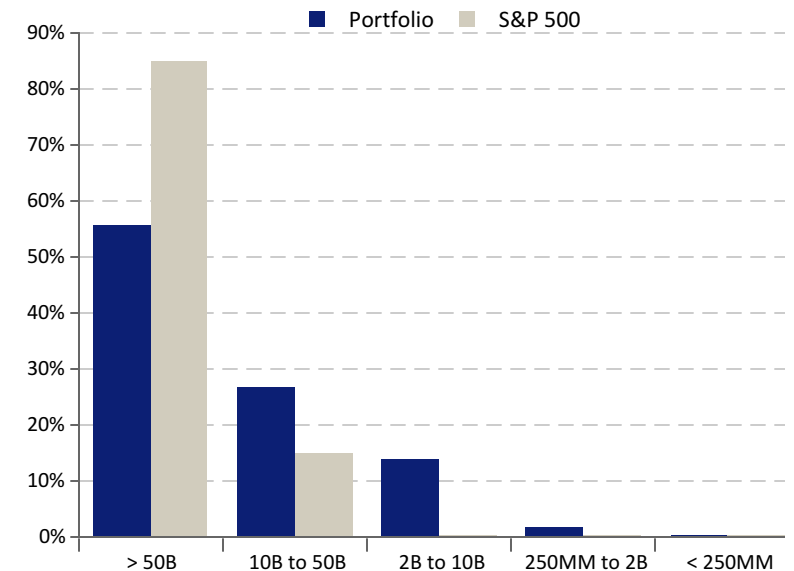
Common Stock Characteristics

	Portfolio	S&P 500
Market Cap - Wtd Avg	\$477.0B	\$999.6B
Market Cap - Median	\$13.1B	\$38.1B
Dividend Yield (%)	1.73	1.44
P/E NTM	18.3	21.7
P/E LTM	22.4	27.2
ROE (%)	21.0	29.7
1 Yr Beta vs. S&P Composite	.89	1.01
Est 3-5 Yr EPS Growth (%)	14.3	14.8
Hist 3 Yr EPS Growth (%)	22.7	25.3
Number of Securities	2186	504

Common Stock Sector Exposures



Common Stock Market Cap Distribution



*Specific to the security - does not represent performance in the portfolio.

PARS/MONTECITO FPD 115P-OPEB (****054500)

Period Ending: 09/30/2024

Portfolio Valuation

	ID	Units	Unit Cost	Total Cost	Price	Market Value	Weight	Unit Income	Annual Income	Current Yield
Large Cap MF + ETF/ETNs										
COLUMBIA CONTRARIAN CORE FUND	19766M709	11,314.369	26.26	297,064.10	38.94	440,581.53	3.0	.22	2,455.22	.557
DODGE COX STOCK FUND I	256219106	1,180.857	181.45	214,267.44	274.29	323,897.27	2.2	3.96	4,673.83	1.443
HARBOR CAPITAL APPRECIATON CL R	411512528	2,209.004	74.68	164,978.53	118.92	262,694.76	1.8	.00	.00	.000
ISHARES S P 500 GROWTH ETF	464287309	2,361.000	62.49	147,542.91	95.75	226,065.75	1.5	.52	1,215.91	.538
ISHARES S P 500 VALUE ETF	464287408	811.000	127.02	103,015.05	197.17	159,904.87	1.1	3.62	2,937.44	1.837
NATIXIS VAUGHAN NELSON SELECT N	63873P841	4,349.838	21.61	94,000.00	22.00	95,696.44	.6	.04	154.85	.162
PUTNAM CORE EQUITY FUND Y	74676P839	4,657.662	42.94	200,000.00	43.99	204,890.55	1.4	.34	1,583.61	.773
SCHWAB U S LARGE CAP ETF	808524201	7,586.000	66.35	503,331.10	67.85	514,710.10	3.5	.28	2,101.32	.408
Total for Large Cap MF + ETF/ETNs				1,724,199.13		2,228,441.27	15.1		15,122.19	.679
MC MF + ETF/ETN										
ISHARES RUSSELL MID CAP ETF	464287499	4,813.000	59.41	285,933.67	88.14	424,217.82	2.9	1.14	5,496.45	1.296
Total for MC MF + ETF/ETN				285,933.67		424,217.82	2.9		5,496.45	1.296
SC MF + ETF/ETNs										
COLUMBIA SMALL CAP GROWTH INST3	19765Y340	2,289.244	27.52	63,000.00	28.48	65,197.67	.4	.00	.00	.000
EMERALD GROWTH INSTITUTIONAL	317609253	8,453.064	23.90	202,058.49	26.87	227,133.83	1.5	.27	2,316.14	1.020
UNDISCOVERED MGRS BEHAVIORAL VALUE	904504479	3,338.996	65.61	219,079.96	88.48	295,434.37	2.0	1.45	4,841.54	1.639
Total for SC MF + ETF/ETNs				484,138.45		587,765.87	4.0		7,157.68	1.218
Dev Fgn Equity MF + ETF/ETNs										
FIDELITY INTERNATIONAL INDEX FUND	315911727	6,083.804	49.64	302,000.01	53.40	324,875.13	2.2	1.50	9,125.71	2.809
GOLDMAN SACHS GQG PTNRS INTL OPPS IN	38147N293	4,868.591	23.21	113,000.00	23.24	113,146.05	.8	.47	2,273.63	2.009
MFS INTERNATIONAL GROWTH R6	552746356	2,727.292	33.41	91,120.36	47.54	129,655.46	.9	.62	1,685.47	1.300
Total for Dev Fgn Equity MF + ETF/ETNs				506,120.37		567,676.64	3.9		13,084.80	2.305
Em Fgn Eq MF+ETF/ETN										
HARTFORD SCHRODERS EMERGING MARKETS	41665X859	17,407.524	15.14	263,469.31	17.93	312,116.91	2.1	.24	4,125.58	1.322
Total for Em Fgn Eq MF+ETF/ETN				263,469.31		312,116.91	2.1		4,125.58	1.322
Invest Gr MF + ETF/ETNs										
BAIRD AGGREGATE BOND FD INSTL	057071854	251,566.135	9.63	2,423,213.27	10.07	2,533,270.98	17.2	.38	94,840.43	3.744
DODGE COX INCOME	256210105	185,231.766	12.53	2,321,772.22	12.94	2,396,899.05	16.3	.52	97,061.45	4.049
ISHARES CORE U.S. AGGREGATE BOND ETF	464287226	17,946.000	97.28	1,745,876.26	101.27	1,817,391.42	12.3	3.52	63,223.76	3.479
PGIM TOTAL RETURN BOND CL R6	74440B884	193,377.643	13.74	2,656,309.98	12.31	2,389,799.79	16.2	.58	112,932.54	4.744
Total for Invest Gr MF + ETF/ETNs				9,147,171.73		9,137,361.24	62.1		368,058.18	4.032

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PARS/MONTECITO FPD 115P-OPEB (****054500)

Period Ending: 09/30/2024

Portfolio Valuation

	ID	Units	Unit Cost	Total Cost	Price	Market Value	Weight	Unit Income	Annual Income	Current Yield	
HY Tax MF + ETF/ETNs											
	NYLI MACKAY HIGH YIELD CORP BD FD R6	56063N881	89,965.154	5.14	462,435.27	5.25	474,620.17	3.2	.33	29,958.40	6.343
Total for HY Tax MF + ETF/ETNs					462,435.27		474,620.17	3.2		29,958.40	6.343
REIT MF ETF/ETNs											
	COHEN & STEERS INSTL REALTY SHARES	19247U106	4,094.598	46.53	190,536.73	52.80	216,194.77	1.5	1.45	5,941.26	2.748
Total for REIT MF ETF/ETNs					190,536.73		216,194.77	1.5		5,941.26	2.748
Commodity MF ETF/ETNs											
	LAZARD CL LIST INFRASTR INST	52106N459	6,676.300	16.66	111,199.90	16.27	108,623.40	.7	.58	3,852.23	3.546
	NYLI CBRE GLOBAL INFRASTRUCTURE FD I	56064L298	7,995.202	13.06	104,443.82	13.88	111,423.53	.8	.28	2,246.65	2.024
Total for Commodity MF ETF/ETNs					215,643.72		220,046.93	1.5		6,098.88	2.777
Money Market Funds											
	FIRST AM GOVT OB FD CL X	31846V336	554,619.930	1.00	554,619.93	1.00	556,985.12	3.8	.05	26,455.93	4.770
Total for Money Market Funds					554,619.93		556,985.12	3.8		26,455.93	4.770
Total					13,834,268.31		14,725,426.74	100.0		481,499.35	3.273

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Important disclosures (page 1 of 4)

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For use in one-on-one meetings/presentations.

This information represents the opinion of U.S. Bank. The views are subject to change at any time based on market or other conditions and are current as of the date indicated on the materials. This is not intended to be a forecast of future events or guarantee of future results. The factual information provided has been obtained from sources believed to be reliable but is not guaranteed as to accuracy or completeness.

U.S. Bank and its representatives do not provide tax or legal advice. Your tax and financial situation is unique. You should consult your tax and/or legal advisor for advice and information concerning your particular situation.

Past performance is no guarantee of future results. All performance data, while obtained from sources deemed to be reliable, are not guaranteed for accuracy. Indexes shown are unmanaged and are not available for direct investment, nor are they subject to fees and expenses.

Performance reports included may show performance results gross of fees and expenses. If fees and expenses were included, the performance would be lower. If you have any questions, please speak with your relationship manager for additional information.

Based on our strategic approach to creating diversified portfolios, guidelines are in place concerning the construction of portfolios and how investments should be allocated to specific asset classes based on client goals, objectives and tolerance for risk. Not all recommended asset classes will be suitable for every portfolio. **Diversification and asset allocation do not guarantee returns or protect against losses.**

Important disclosures (page 2 of 4)

Equity securities are subject to stock market fluctuations that occur in response to economic and business developments. **Stocks of small-capitalization companies** involve substantial risk. These stocks historically have experienced greater price volatility than stocks of larger companies and may be expected to do so in the future. **Stocks of mid-capitalization companies** can be expected to be slightly less volatile than those of small-capitalization companies, but still involve substantial risk and may be subject to more abrupt or erratic movements than large-capitalization companies. The value of **large-capitalization stocks** will rise and fall in response to the activities of the company that issued them, general market conditions and/or economic conditions. **Growth investments** focus on stocks of companies whose earnings/profitability are accelerating in the short term or have grown consistently over the long term. Such investments may provide minimal dividends, which could otherwise cushion stock prices in a market decline. Stock value may rise and fall significantly based, in part, on investors' perceptions of the company, rather than on fundamental analysis of the stocks. Investors should carefully consider the additional risks involved in growth investments. **Value investments** focus on stocks of income-producing companies whose price is low relative to one or more valuation factors, such as earnings or book value. Such investments are subject to risks that their intrinsic values may never be realized by the market, or such stocks may turn out not to have been undervalued. Investors should carefully consider the additional risks involved in value investments.

International investing involves special risks, including foreign taxation, currency risks, risks associated with possible differences in financial standards and other risks associated with future political and economic developments. Investing in **emerging markets** may involve greater risks than investing in more developed countries. In addition, concentration of investments in a single region may result in greater volatility.

Investments in **real estate securities** can be subject to fluctuations in the value of the underlying properties, the effect of economic conditions on real estate values, changes in interest rates and risks related to renting properties (such as rental defaults). There are special risks associated with an investment in **commodities**, including market price fluctuations, regulatory changes, interest rate changes, credit risk, economic changes and the impact of adverse political or financial factors.

Investments in **fixed income securities** are subject to various risks, including changes in interest rates, credit quality, market valuations, liquidity, prepayments, early redemption, corporate events, tax ramifications and other factors. Investment in fixed income securities typically decrease in value when interest rates rise. This risk is usually greater for longer-term securities. Investments in lower-rated and non-rated securities present a greater risk of loss to principal and interest than higher-rated securities. Investments in **high yield bonds** offer the potential for high current income and attractive total return, but involve certain risks. Changes in economic conditions or other circumstances may adversely affect a bond issuer's ability to make principal and interest payments.

Important disclosures (page 3 of 4)

The **municipal bond** market is volatile and can be significantly affected by adverse tax, legislative or political changes and the financial condition of the issues of municipal securities. Interest rate increases can cause the price of a bond to decrease. Income on municipal bonds is free from federal taxes, but may be subject to the federal alternative minimum tax (AMT), state and local taxes. **Treasury Inflation-Protected Securities (TIPS)** offer a lower return compared to other similar investments and the principal value may increase or decrease with the rate of inflation. Gains in principal are taxable in that year, even though not paid out until maturity.

Non-financial **specialty assets**, such as real estate, farm, ranch and timber properties, oil, gas and mineral interests or closely-held business interests are complex and involve unique risks specific to each asset type, including the total loss of value. Special risk considerations may include natural events or disasters, complex tax considerations and lack of liquidity. Specialty assets may not be suitable for all investors.

Alternative investments very often use speculative investment and trading strategies. There is no guarantee that the investment program will be successful. Alternative investments are designed only for investors who are able to tolerate the full loss of an investment. These products are not suitable for every investor even if the investor does meet the financial requirements. It is important to consult with your investment professional to determine how these investments might fit your asset allocation, risk profile and tax situation. **Hedge funds** are speculative and involve a high degree of risk. An investment in a hedge fund involves a substantially more complicated set of risk factors than traditional investments in stocks or bonds, including the risks of using derivatives, leverage and short sales, which can magnify potential losses or gains. Restrictions exist on the ability to redeem or transfer interests in a fund. **Exchange-traded funds (ETFs)** are baskets of securities that are traded on an exchange like individual stocks at negotiated prices and are not individually redeemable. ETFs are designed to generally track a market index and shares may trade at a premium or a discount to the net asset value of the underlying securities. **Private equity** investments provide investors and funds the potential to invest directly into private companies or participate in buyouts of public companies that result in a delisting of the public equity. Investors considering an investment in private equity must be fully aware that these investments are illiquid by nature, typically represent a long-term binding commitment and are not readily marketable. The valuation procedures for these holdings are often subjective in nature. **Private debt** investments may be either direct or indirect and are subject to significant risks, including the possibility of default, limited liquidity and the infrequent availability of independent credit ratings for private companies. **Structured products** are subject to market risk and/or principal loss if sold prior to maturity or if the issuer defaults on the security. Investors should request and review copies of Structured Products Pricing Supplements and Prospectuses prior to approving or directing an investment in these securities.

Important disclosures (page 4 of 4)

Mutual fund investing involves risk and principal loss is possible. Investing in certain funds involves special risks, such as those related to investments in small- and mid-capitalization stocks, foreign, debt and high-yield securities and funds that focus their investments in a particular industry. Please refer to the fund prospectus for additional details pertaining to these risks. An investment in **money market funds** is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency. Although these funds seek to preserve the value of an investment at \$1.00 per share, it is possible to lose money by investing in these funds.

Holdings of First American Funds: U.S. Bancorp Asset Management, Inc. is a registered investment advisor and subsidiary of U.S. Bank National Association. U.S. Bank National Association is a separate entity and wholly owned subsidiary of U.S. Bancorp. U.S. Bank is not responsible for and does not guarantee the products, performance or services of U.S. Bancorp Asset Management. U.S. Bancorp Asset Management, Inc. serves as an investment advisor to First American Funds. **Holdings of Nuveen mutual funds:** Firststar Capital Corporation (Firststar Capital), an affiliate of U.S. Bancorp, holds a less-than-10 percent ownership interest in Windy City Investments Holdings, LLC which was formerly the parent of Windy City Investment Inc. and the indirect parent of Nuveen Fund Advisors, LLC which is the investment advisor to the Nuveen Mutual Funds. On October 1, 2014, Windy City Investments, Inc. was sold to Teachers Insurance and Annuity Association of America. As a result of the sale, U.S. Bancorp no longer has an indirect ownership interest in Nuveen Fund Advisors, LLC. Depending on the outcome of certain factors, Firststar Capital might in the future receive an earn-out payment in respect of its interest in Windy City Investment Holdings, LLC, under the terms of the sale. **Non-proprietary mutual funds:** U.S. Bank may enter into agreements with other non-proprietary mutual funds or their service providers whereby U.S. Bank provides shareholder services and/or sub-transfer agency, custodial and other administrative support services and receives compensation for these services. Compensation received by U.S. Bank directly or indirectly from mutual funds does not increase fund fees and expenses beyond what is disclosed in the fund prospectuses. For more information, review the fund prospectus.

Definitions of report and statement terms (page 1 of 5)

Accredited Investor: Private placement securities generally require that investors be accredited due to the additional risks and speculative nature of the securities. For natural persons, the criteria is met by a net worth of more than \$1 million (excluding primary residence) or an income of more than \$200,000 individually (\$300,000 jointly) for the two most recent years and a reasonable expectation for the same in the current year. For other entities, such as corporations, partnerships, trusts and employee benefit plans, the criteria is met with at least \$5 million in assets. See full definition in Rule 501 of Regulation D under the Securities Act of 1933.

Alpha: A measure of risk-adjusted performance. A statistic measuring that portion of a stock, fund or composite's total return attributable to specific or non-market risk. Alpha measures non-market return and indicates how much value has been added or lost. A positive Alpha indicates the fund or composite has performed better than its Beta would predict (i.e., the manager has added value above the benchmark). A negative Alpha indicates a fund or composite has underperformed given the composite's Beta.

Alternative Investments: As used by U.S. Bank, an investment considered to be outside of the traditional asset classes of long-only stocks, bonds and cash. Examples of alternative investments include hedge funds, private equity, options and financial derivatives.

Annualized Excess Return: Shows the difference between the annualized linked returns of a portfolio and the model benchmark. Performance reports provided annualize only periods greater than one year.

Annualized or Annual Rate of Return: Represents the average annual change in the value of an investment over the periods indicated.

Batting Average: Shows how consistently the portfolio return met or beat the market.

Beta: A measure of your portfolio's risk relative to a benchmark. A portfolio with a beta of 1.5, for example, would be expected to return roughly 1.5 times the benchmark's return. A high Beta indicates a riskier portfolio.

Bond Credit Rating: A grade given to bonds by a private independent rating service that indicates their credit quality. Ratings are the opinion of Standard & Poor's or other agencies as noted and not the opinion of U.S. Bank.

Consumer Price Index (CPI): A measure of the average change in prices over time in a market basket of goods and services and is one of the most frequently used statistics for identifying periods of inflation and deflation.

Convexity to Stated Maturity: A measure of the curvature in the relationship between bond prices and bond yields that demonstrates how the duration of a bond changes as the interest rate changes. Convexity is used as a risk-management tool and helps to measure and manage the amount of market risk to which a portfolio of bonds is exposed. This version of convexity measures the rate change in duration of a bond as the yield to (stated) maturity changes.

Definitions of report and statement terms (page 2 of 5)

Cost basis/book value: The original value of an asset at the time it was acquired. This is normally the purchase price or appraised value at the time of acquisition. This data is for information purposes only.

Cumulative Excess Return: Shows the difference between the annualized linked returns of a portfolio and the model benchmark. Performance reports provided use unannualized returns in periods up to one year, but annualized returns for periods exceeding one year.

Downside Capture: The downside capture ratio reflects how a portfolio compares to a benchmark during periods when the benchmark is down. A downside capture ratio of 0.80 (or 80 percent) means the portfolio has historically declined only 80 percent as much as the benchmark during down markets.

Downside Deviation: The deviation of returns that fall below a minimum acceptable return (MAR). Although the numerator includes only returns below the MAR, the denominator includes all returns in the performance period. This risk statistic is similar to the downside standard deviation except the sum is restricted to returns less than the MAR instead of the mean.

Downside Standard Deviation: The deviation of returns that fall below the mean return. Although the numerator includes only returns below the mean, the denominator includes all returns in the performance period. This risk statistic is similar to the downside deviation except the sum is restricted to returns less than the mean instead of the minimum acceptable return (MAR).

Effective Maturity: The date of a bond's most likely redemption, given current market conditions, taking into consideration the optional and mandatory calls, the optional, mandatory and recurring puts, and the stated maturity.

Estimated annual income: The amount of income a particular asset is anticipated to earn over the period indicated. The shares multiplied by the annual income rate.

Gain/loss calculation: If an asset was sold, the difference between the proceeds received from the sale compared to the cost of acquiring the asset. If the value of the proceeds is the higher of the two numbers, then a gain was realized. If the value of the proceeds is the lower of the two numbers, a loss was incurred. This data is for information purposes only.

Gross of Fees: Represents all assets included in the calculation of the portfolio -- before the deduction of trust and asset management fees -- and is inclusive of all applicable third party security fees and expenses. Details of those fees and expenses are provided in the security's prospectus or offering documents.

Information Ratio: The information ratio compares the average excess return of the portfolio over its associated benchmark divided by the tracking error.

M-Squared: The hypothetical return of the portfolio after its risk has been adjusted to match a benchmark.

Definitions of report and statement terms (page 3 of 5)

Market Value: Publicly traded assets are valued using market quotations or valuation methods from financial industry services believed by us to be reliable. Assets, that are not publicly traded, may be reflected at values from other external sources or special valuations prepared by us. Assets for which a current value is not available may be reflected as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could have been bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

Market Value Over Time: Many factors can impact the portfolio value over time, such as contributions to the account, distributions from the account, the investment of dividends and interest, the deduction of fees and expenses, and market performance.

Modified Duration to Effective Maturity: A formula that expresses the measurable change in the value of a security in response to a change in interest rates. This version of Modified Duration takes into consideration a “horizon date/price” that is, given current conditions, the most likely redemption date/price using the set of calls/puts, as well as stated maturity.

Modified Duration to Stated Maturity: A formula that expresses the measurable change in the value of a security in response to a change in interest rates. This version of Modified Duration uses stated maturity as the “horizon date/price” and ignores any potential call/put/pre-refunding, even if they are mandatory.

Net of Fees: Represents all assets included in the calculation of the portfolio -- after the deduction of trust and asset management fees. Please refer to the client fee schedule for additional information.

Price/Earnings Ratio (P/E): The P/E ratio of a company is calculated by dividing the price of the company’s stock by its trailing 12-month earnings per share. A high P/E usually indicates that the market is paying a premium for current earnings because it believes in the firm’s ability to grow its earnings. A low P/E indicates the market has less confidence that the company’s earnings will increase. Within a portfolio, P/E is the weighted average of the price/earnings ratios of the stocks in the portfolio.

Qualified Purchaser: Some private placement securities require that investors be Qualified Purchasers in addition to being Accredited Investors. For natural persons, the criteria is generally met when the client (individually or jointly) owns at least \$5 million in investments. For other entities, such as corporations, partnerships, trusts and employee benefit plans, the criteria is met with at least \$25 million in investments though there are other eligibility tests that may apply. See full definition in Section 2(a)(51) of the Investment Company Act of 1940.

R-Squared: Measures the portion of the risk in your portfolio that can be attributed to the risk in the benchmark.

Realized and Unrealized Gains/Losses: Are calculated for individual tax lots based on the records we have available. Some data may be incomplete or differ from what you are required to report on your tax return. Some data used in these calculations may have been obtained from outside sources and cannot be verified by U.S. Bank. The data is intended for informational purposes only and should not be used for tax reporting purposes. Please consult with your tax or legal advisor for questions concerning your personal tax or financial situation.

Definitions of report and statement terms (page 4 of 5)

Residual Risk: The amount of risk specific to the assets in a portfolio distinct from the market, represented by a benchmark.

Return: An indication of the past performance of your portfolio.

Sharpe Ratio: Measures of risk-adjusted return that calculates the return per unit of risk, where risk is the Standard Deviation of your portfolio. A high Sharpe ratio indicates that the portfolio is benefiting from taking risk.

Sortino Ratio: Intended to differentiate between good and bad volatility. Similar to the Sharpe ratio, except it uses downside deviation for the denominator instead of standard deviation, the use of which doesn't discriminate between up and down volatility.

Spread: The difference between the yields of two bonds with differing credit ratings (most often, a corporate bond with a certain amount of risk is compared to a standard traditionally lower risk Treasury bond). The bond spread will show the additional yield that could be earned from a bond which has a higher risk.

Standard Deviation: A measure of the volatility and risk of your portfolio. A low standard deviation indicates a portfolio with less volatile returns and therefore less inherent risk.

Time-weighted Return: The method used to calculate performance. Time-weighted return calculates period by period returns that negates the effect of external cash flows. Returns for periods of greater than one year are reported as an annualized (annual) rate of return. Returns of less than one year are reported on a cumulative return basis. Cumulative return is the aggregate amount an investment has gained or lost over time, independent of the period involved.

Tracking Error: A divergence between the price behavior of a position or a portfolio and the price behavior of a benchmark. This is often in the context of a hedge or mutual fund that did not work as effectively as intended, creating an unexpected profit or loss instead.

Traditional Investments: As used by U.S. Bank, an investment made in equity, fixed income or cash securities, mutual funds or exchange-traded funds (ETFs) where the investor buys at a price with the goal that the investment will go up in value.

Top 10 Holdings: The 10 assets with the highest market values in the account.

Total Portfolio Gross of Fees: Represents all assets included in the calculation of the portfolio, before the deduction of trust and asset management fees, and is inclusive of all applicable third-party security fees and expenses. Details of those fees and expenses are provided in the security's prospectus or offering documents.

Definitions of report and statement terms (page 5 of 5)

Total Return: The rate of return that includes the realized and unrealized gains and losses plus income for the measurement period.

Treynor Ratio: Measures the performance of a sector relative to risk by dividing the return of the sector in excess of the risk-free return by the sector's Beta. The higher the Treynor ratio, the better the return relative to risk.

Turnover Percent: Indicates how frequently asset are bought and sold within a portfolio.

Turnover Ratio: The percentage of a mutual fund's or other investment vehicle's holdings that have been "turned over" or replaced with other holdings in a given year.

Unrealized gain (loss) — The difference between the current market value (at the end of the statement period) and the cost to acquire the asset. If the current market value is higher than the cost, a gain is reflected. If the current market value is lower than the cost paid, a loss is reflected. This data is for information purposes only.

Upside Capture: The upside capture ratio reflects how a portfolio compares to the selected model benchmark during periods when the benchmark is up. An upside capture ratio of 1.15 (or 115 percent) means the portfolio has historically beat the benchmark by 15 percent during up markets.

Yield: The annual rate of return on an investment, expressed as a percentage. For bonds, it is the coupon rate divided by the market price. For stocks, it is the annual dividend divided by the market price.

Frequently used indexes (page 1 of 5)

Bloomberg Barclays 1-3 year U.S. Treasury Index: Measures the performance of the U.S. government bond market and includes public obligations of the U.S. Treasury with a maturity between one year and up to (but not including) three years.

Bloomberg Barclays 1-5 year U.S. Treasury Index: Includes all publicly issued, U.S. Treasury securities that have a remaining maturity of greater than or equal to one year and less than five years, are rated investment grade and have \$250 million or more of outstanding face value.

The Bloomberg Barclays 1-5 year Municipal Index: Measures the performance of municipal bonds with time to maturity of more than one year and less than five years.

Bloomberg Barclays 7-year Municipal Index: Includes municipal bonds with a minimum credit rating of Baa that have been issued as part of a transaction of at least \$50 million, have a maturity value of at least \$5 million and a maturity range of four to six years.

Bloomberg Barclays Global Aggregate Index ex-U.S. Index: Measure of global investment grade debt from 24 local currency markets. This multi-currency benchmark includes Treasury, government-related, corporate and securitized fixed-rate bonds from both developed and emerging markets issuers.

Bloomberg Barclays Global Treasury ex-U.S. Index: Includes government bonds issued by investment-grade countries outside the United States, in local currencies, that have a remaining maturity of one year or more and are rated investment grade.

Bloomberg Barclays High Yield Municipal Bond Index: An unmanaged index made up of bonds that are non-investment grade, unrated or below Ba1 bonds.

Bloomberg Barclays Intermediate Aggregate Index: Consists of one- to 10-year governments, one- to 10-year corporate bonds, all mortgages and all asset-backed securities within the Aggregate Index.

Bloomberg Barclays Mortgage-Backed Securities Index: Covers agency mortgage-backed pass-through securities (both fixed-rate and hybrid adjustable-rate mortgages) issued by Ginnie Mae (GNMA), Fannie Mae (FNMA), and Freddie Mac (FHLMC).

Bloomberg Barclays U.S. Aggregate Bond Index: Measures the investment grade, U.S. dollar-denominated, fixed-rate taxable bond market, including Treasuries, government-related and corporate securities, mortgage-backed securities, asset-backed securities and commercial mortgage-backed securities.

Bloomberg Barclays U.S. Corporate Bond Index: Measures the investment grade, fixed-rate, taxable corporate bond market and includes U.S. dollar-denominated securities publicly issued by U.S. and non-U.S. industrial, utility and financial issuers.

Frequently used indexes (page 2 of 5)

Bloomberg Barclays U.S. Corporate High Yield Bond Index: Measures the U.S. dollar denominated, high yield, fixed-rate corporate bond market.

Bloomberg Barclays U.S. Municipal Bond Index: Measures the investment grade, U.S. dollar-denominated, fixed tax-exempt bond market. The index includes state and local general obligation, revenue, insured and pre-refunded bonds.

Bloomberg Barclays U.S. Treasury Index: Measures U.S. dollar-denominated, fixed-rate, nominal debt issued by the U.S. Treasury.

Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index: An unmanaged index includes all publicly issued, U.S. TIPS that have at least one year remaining to maturity, are rated investment grade, and have \$250 million or more of outstanding face value.

Cambridge U.S. Private Equity Index: This index is based on returns data compiled for U.S. private equity funds (including buyout, growth equity and mezzanine funds) that represent the majority of institutional capital raised by private equity partnerships formed since 1986. Returns may be delayed by up to six months. Quarterly performance is prorated based on the cube root for the months of the quarter.

Citigroup 3-Month Treasury Bills: An unmanaged index and represents monthly return equivalents of yield averages of the last three-month Treasury Bill issues.

Citigroup 6-Month Treasury Bills: An unmanaged index and represents monthly return equivalents of yield averages of the last six-month Treasury Bill issues.

Credit Suisse Leverage Loan Index: Represents tradable, senior-secured, U.S. dollar-denominated non-investment grade loans.

Dow Jones Industrial Average (DJIA): The price-weighted average of 30 significant U.S. stocks traded on the New York Stock Exchange and NASDAQ. The DJIA is the oldest and single most watched index in the world.

Dow Jones Select REIT Index: Measures the performance of publicly traded REITs and REIT-like securities in the U.S. and is a proxy for direct real estate investment, in part by excluding companies whose performance may be driven by factors other than the value of real estate.

HFRI Indices: The Hedge Fund Research, Inc. (HFRI) indexes are a series of benchmarks designed to reflect hedge fund industry performance by constructing composites of constituent funds, as reported by the hedge fund managers listed within the HFR Database.

Frequently used indexes (page 3 of 5)

HFRI Equity Hedge Total Index: Uses the HFR (Hedge Fund Research) database and consists only of equity hedge funds with a minimum of \$50 million assets under management or a 12-month track record and that reported assets in U.S. dollars.

HFRI Relative Value Fixed Income Corporate Index: Uses the HFR (Hedge Fund Research) database and consists of only relative value fixed income corporate funds with a minimum of \$50 million assets under management or a 12-month track record and that reported assets in U.S. dollars.

ICE BofAML 1-3 Year Corporate Index: Tracks U.S. dollar-denominated investment grade public debt issued in the U.S. bond market with maturities of one to three years.

ICE BofAML 1-5 Year Corporate and Government Index: Tracks the performance of short-term U.S. investment grade government and corporate securities with maturities between one and five years.

ICE BofAML U.S. 7-10 Year Index: Tracks the performance of U.S. dollar denominated investment grade rated corporate debt publicly issued in the U.S. domestic market and includes all securities with a remaining term to maturity of greater than or equal to seven years and less than 10 years.

ICE BofAML Global Broad Market Index: Tracks the performance of investment grade public debt issued in the major domestic and Eurobond markets, including global bonds.

ICE BofAML U.S. High Yield Master II Index: Commonly used benchmark index for high yield corporate bonds and measures the broad high yield market.

J.P. Morgan Emerging Markets Bond Index Global (EMBI Global): Tracks total returns for traded external debt instruments in the emerging markets.

London Interbank Offered Rate (LIBOR) 3-months: The interest rate offered by a specific group of London banks for U.S. dollar deposits with a three-month maturity.

London Interbank Offered Rate (LIBOR) 9-months: The interest rate offered by a specific group of London banks for U.S. dollar deposits with a nine-month maturity.

MSCI All Country World Index (ACWI): Designed to measure the equity market performance of developed and emerging markets.

Frequently used indexes (page 4 of 5)

Russell 2000 Value Index: Measures companies in the Russell 2000 Index having lower price-to-book ratios and lower forecasted growth values. The Russell 2000 Index includes the 2,000 firms from the Russell 3000 Index with the smallest market capitalizations.

Russell 3000 Index: Measures the performance of the 3,000 largest U.S. securities based on total market capitalization.

Russell Midcap Index: Measures the 800 smallest companies in the Russell 3000 Index.

Russell Midcap Growth Index: Measures companies in the Russell Midcap Index having higher price-to-book ratios and higher forecasted growth values.

Russell Midcap Value Index: Measures companies in the Russell Midcap Index having lower price-to-book ratios and lower forecasted growth values.

MSCI All County World ex-U.S. Index (ACWI, excluding United States): Tracks the performance of stocks representing developed and emerging markets around the world that collectively comprise most foreign stock markets. U.S. stocks are excluded from the index.

MSCI EAFE Index: Includes approximately 1,000 companies representing the stock markets of 21 countries in Europe, Australasia and the Far East.

MSCI Emerging Markets (EM) Index: Designed to measure equity market performance in global emerging markets.

MSCI World Index: Tracks equity market performance of developed markets through individual country indices.

NAREIT Index: Includes REITs (Real Estate Investment Trusts) listed on the New York Stock Exchange, NASDAQ and American Stock Exchange.

NASDAQ Composite Index: A market capitalization-weighted average of roughly 5,000 stocks that are electronically traded in the NASDAQ market.

NCREIF Property Index (NPI): Measures the investment performance of a very large pool of individual commercial real estate properties acquired in the private market for investment purposes only.

Russell 1000 Index: Measures the performance of the 1,000 largest companies in the Russell 3000 Index and is representative of the U.S. large capitalization securities market.

Frequently used indexes (page 5 of 5)

Russell 1000 Growth Index: Measures companies in the Russell 1000 Index with higher price-to-book ratios and higher forecasted growth values. It includes the largest 1,000 firms in the Russell 3000 Index.

Russell 1000 Value Index: Measures companies in the Russell 1000 Index with lower price-to-book ratios and lower forecasted growth values. It includes the largest 1,000 firms in the Russell 3000 Index.

Russell 2000 Index: Measures the performance of the 2,000 smallest companies in the Russell 3000 Index and is representative of the U.S. small capitalization securities market.

Russell 2000 Growth Index: Measures companies in the Russell 2000 Index having higher price-to-book ratios and higher forecasted growth values, and is representative of U.S. securities exhibiting growth characteristics. The Russell 2000 Index includes the 2,000 firms from the Russell 3000 Index with the smallest market capitalizations.

S&P 500 Index: Consists of 500 widely traded stocks that are considered to represent the performance of the U.S. stock market.

S&P Global ex-U.S. Property Index: Measures the investable universe of publicly traded property companies domiciled in developed and emerging markets excluding the United States. The companies included are engaged in real estate related activities such as property ownership, management, development, rental and investment.

S&P GSCI: A composite index of commodity sector returns, representing an unleveraged, long-only investment in commodity futures that is broadly diversified across the spectrum of commodities.

S&P/Case-Shiller Home Price Indexes: A group of indexes that track changes in home prices throughout the United States. Case-Shiller produces indexes representing certain metropolitan statistical areas (MSA) as well as a national index.

Swiss Re Global Cat Bond Total Return Index: Tracks the aggregate performance of all U.S. dollar-denominated euros and Japanese yen-denominated catastrophe bonds, capturing all ratings, perils and triggers.

U.S. Dollar Index: Indicates the general international value of the U.S. dollar by averaging the exchange rates between the U.S. dollar and six major world currencies.

Wilshire 5000 Index: Composed of more than 6,700 publicly-traded U.S. companies and is designed to track the overall performance of the American stock markets.

Agenda

Item #3

Attachment

A

Variance Report
Finance Committee - October 21, 2024

Report	Line Item	Variance Explanation
1 Balance Sheet	0130	Funds held with the rental property management company to cover ongoing maintenance expenses.
2 Balance Sheet	0230	Revenue that was recorded last fiscal year end. All funds are considered collectible.
3 Balance Sheet	0240	Quarterly interest receivable for funds held in County treasury. This account will clear when funds are received by October month-end.
4 Balance Sheet	1015 & 1210	The EFT and Accounts Payable balances reflect expenses entered by month-end where payment was disbursed in the next month.
5 Balance Sheet	1020 & 1240	Expenses that were recorded last fiscal year end. All funds have been paid, and this account will zero out.
6 Balance Sheet	1331	Funds due to CalOES/FEMA as part of the SCE escrow funds settlement. This FEMA project has moved into the closeout phase.
7 Balance Sheet	2200	Fund Balance - Residual has a negative balance due to normal operating cash flow shortages experienced annually from August to November. Economic Uncertainties reserves are utilized temporarily to cover operating costs until property tax revenue is received in December.
Financial Status		The District's budget numbers are uploaded to FIN in October, following the Final Budget approval in September.
8 Financial Status	3750 & 4610	The negative balance is due to a 6/30/24 accounts receivable reversal (accounting entry) from mutual aid assignments and FEMA projects. Collection of these receivables is expected by the calendar year-end.
9 Revenue Transactions	3010 to 3057	Property tax revenue transactions are all input by the County Auditor-Controller's office.
10 Financial Trend	3380	Investment returns from the County Treasury Pool are significantly better than in past years. The County reported an annualized return of 2.87% on June 30, 2024 (up from 2.141% reported for June 30, 2023).
11 Financial Status	6300	Approximately \$1.1 of OT expenses resulted from fire assignments through September 30th. Actual expenses will be reclassified to Line 6301 - OT Reimbursable.

Balance Sheet

As of: 9/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2024
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	15,022,223.93	982,951.93	7,827,496.48	8,177,679.38
0112 -- Deposits in Transit	20,765.09	0.00	20,765.09	0.00
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	18,341.31	0.00	0.00	18,341.31 1
0230 -- Accounts Receivable	756,901.00	0.00	744,819.00	12,082.00 2
0240 -- Interest Receivable	119,503.08	82,167.70	119,503.08	82,167.70 3
Total Assets	15,938,234.41	1,065,119.63	8,712,583.65	8,290,770.39
Total Assets & Other Debits	15,938,234.41	1,065,119.63	8,712,583.65	8,290,770.39
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	354,524.13	354,524.13	0.00
1015 -- EFT Payable	0.00	2,763,307.73	2,763,601.91	294.18 4
1020 -- Salaries & Benefits Payable	452,082.00	0.00	0.00	452,082.00 5
1210 -- Accounts Payable	287,993.20	3,117,230.63	2,973,478.00	144,240.57 4
1240 -- Accrued Expenses	58,380.00	44,733.00	0.00	13,647.00 5
1331 -- Due To Other Governments	2,036,252.25	0.00	0.00	2,036,252.25 6
1400 -- Deposits	1,500.00	0.00	0.00	1,500.00
1730 -- Unidentified Deposits	0.00	54,964.66	54,964.66	0.00
Total Liabilities	2,836,207.45	6,334,760.15	6,146,568.70	2,648,016.00
Equity				
2130 -- Fund Balance-Committed	8,565,500.00	0.00	0.00	8,565,500.00
2200 -- Fund Balance-Residual	4,536,526.96	8,451,096.16	991,823.59	-2,922,745.61 7
Total Equity	13,102,026.96	8,451,096.16	991,823.59	5,642,754.39
Total Liabilities, Equity & Other Credits	15,938,234.41	14,785,856.31	7,138,392.29	8,290,770.39

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2024
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,275,056.11	21,664.09	74,610.00	3,222,110.20
0240 -- Interest Receivable	21,664.09	24,206.39	21,664.09	24,206.39
0550 -- Deposits with Others	852,240.00	0.00	0.00	852,240.00
Total Assets	4,148,960.20	45,870.48	96,274.09	4,098,556.59
Total Assets & Other Debits	4,148,960.20	45,870.48	96,274.09	4,098,556.59
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	74,610.00	74,610.00	0.00
1210 -- Accounts Payable	0.00	74,610.00	74,610.00	0.00
Total Liabilities	0.00	149,220.00	149,220.00	0.00
Equity				
2110 -- Fund Balance-Nonspendable	852,240.00	0.00	0.00	852,240.00
2140 -- Fund Balance-Assigned	2,572,999.45	0.00	0.00	2,572,999.45
2200 -- Fund Balance-Residual	723,720.75	74,610.00	24,206.39	673,317.14
Total Equity	4,148,960.20	74,610.00	24,206.39	4,098,556.59
Total Liabilities, Equity & Other Credits	4,148,960.20	223,830.00	173,426.39	4,098,556.59

Balance Sheet

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2024	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2024
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,213,857.94	26,616.36	4,170.79	5,236,303.51
0240 -- Interest Receivable	26,616.36	39,068.72	26,616.36	39,068.72
Total Assets	5,240,474.30	65,685.08	30,787.15	5,275,372.23
Total Assets & Other Debits	5,240,474.30	65,685.08	30,787.15	5,275,372.23
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	4,170.79	4,170.79	0.00
1210 -- Accounts Payable	0.00	4,170.79	4,170.79	0.00
1240 -- Accrued Expenses	1,053.00	1,053.00	0.00	0.00
Total Liabilities	1,053.00	9,394.58	8,341.58	0.00
Equity				
2140 -- Fund Balance-Assigned	3,163,528.52	0.00	0.00	3,163,528.52
2200 -- Fund Balance-Residual	2,075,892.78	4,170.79	40,121.72	2,111,843.71
Total Equity	5,239,421.30	4,170.79	40,121.72	5,275,372.23
Total Liabilities, Equity & Other Credits	5,240,474.30	13,565.37	48,463.30	5,275,372.23

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	9/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	0.00	-51,583.65	-51,583.65	--
3011 -- Property Tax-Unitary	0.00	1.70	1.70	--
3015 -- PT PY Corr/Escapes Secured	0.00	33,274.66	33,274.66	--
3020 -- Property Tax-Current Unsecd	0.00	461.95	461.95	--
3023 -- PT PY Corr/Escapes Unsecured	0.00	1,048.12	1,048.12	--
3040 -- Property Tax-Prior Secured	0.00	725.21	725.21	--
3050 -- Property Tax-Prior Unsecured	0.00	1,121.54	1,121.54	--
3054 -- Supplemental Pty Tax-Current	0.00	61,650.22	61,650.22	--
3056 -- Supplemental Pty Tax-Prior	0.00	203.79	203.79	--
Taxes	0.00	46,903.54	46,903.54	--
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	168.02	168.02	--
Fines, Forfeitures, and Penalties	0.00	168.02	168.02	--
Use of Money and Property				
3380 -- Interest Income	0.00	82,167.70	82,167.70	--
Use of Money and Property	0.00	82,167.70	82,167.70	--
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	-230,201.00	-230,201.00	-- 8
Intergovernmental Revenue-State	0.00	-230,201.00	-230,201.00	--
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	0.00	-0.03	-0.03	--
4610 -- Federal Aid for Disaster	0.00	-507,366.00	-507,366.00	-- 8
Intergovernmental Revenue-Federal	0.00	-507,366.03	-507,366.03	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	9/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5768 -- Safety Member Reimbursement	0.00	4,518.63	4,518.63	--
5909 -- Other Miscellaneous Revenue	0.00	-2,300.00	-2,300.00	--
Miscellaneous Revenue	0.00	2,218.63	2,218.63	--
Revenues	0.00	-606,109.14	-606,109.14	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	2,580,285.47	-2,580,285.47	--
6300 -- Overtime	0.00	1,491,382.73	-1,491,382.73	-- 11
6400 -- Retirement Contribution	0.00	1,006,614.02	-1,006,614.02	--
6550 -- FICA/Medicare	0.00	60,515.40	-60,515.40	--
6600 -- Health Insurance Contrib	0.00	651,194.00	-651,194.00	--
6700 -- Unemployment Ins Contribution	0.00	67.20	-67.20	--
6900 -- Workers Compensation	0.00	496,534.52	-496,534.52	--
Salaries and Employee Benefits	0.00	6,286,593.34	-6,286,593.34	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	894.47	-894.47	--
7050 -- Communications	0.00	23,340.90	-23,340.90	--
7060 -- Food	0.00	543.59	-543.59	--
7070 -- Household Supplies	0.00	7,445.11	-7,445.11	--
7090 -- Insurance	0.00	150,895.00	-150,895.00	--
7120 -- Equipment Maintenance	0.00	6,083.08	-6,083.08	--
7200 -- Structure & Ground Maintenance	0.00	12,660.45	-12,660.45	--
7205 -- Fire Defense Zone	0.00	61,865.77	-61,865.77	--
7324 -- Audit and Accounting Fees	0.00	16,776.00	-16,776.00	--
7348 -- Instruments & Equip. < \$5000	0.00	3,182.92	-3,182.92	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	9/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
7363 -- Equipment Maintenance	0.00	16,009.62	-16,009.62	--
7400 -- Medical, Dental and Lab	0.00	8,837.10	-8,837.10	--
7430 -- Memberships	0.00	1,658.00	-1,658.00	--
7450 -- Office Expense	0.00	2,202.16	-2,202.16	--
7456 -- IT Hardware Purchase < \$5K	0.00	3,542.53	-3,542.53	--
7460 -- Professional & Special Service	0.00	82,661.50	-82,661.50	--
7507 -- ADP Payroll Fees	0.00	2,951.94	-2,951.94	--
7510 -- Contractual Services	0.00	61,049.13	-61,049.13	--
7530 -- Publications & Legal Notices	0.00	634.00	-634.00	--
7540 -- Rents/Leases-Equipment	0.00	1,276.58	-1,276.58	--
7580 -- Rents/Leases-Structure	0.00	2,584.56	-2,584.56	--
7630 -- Small Tools & Instruments	0.00	193.62	-193.62	--
7650 -- Special Departmental Expense	0.00	1,710.83	-1,710.83	--
7671 -- Special Projects	0.00	3,596.64	-3,596.64	--
7730 -- Transportation and Travel	0.00	15,074.96	-15,074.96	--
7731 -- Gasoline-Oil-Fuel	0.00	10,289.72	-10,289.72	--
7732 -- Training	0.00	12,017.10	-12,017.10	--
7760 -- Utilities	0.00	12,033.64	-12,033.64	--
Services and Supplies	0.00	522,010.92	-522,010.92	--
Other Charges				
7830 -- Interest Expense	0.00	42,166.67	-42,166.67	--
Other Charges	0.00	42,166.67	-42,166.67	--
Capital Assets				
8300 -- Equipment	0.00	2,392.50	-2,392.50	--
Capital Assets	0.00	2,392.50	-2,392.50	--
Expenditures	0.00	6,853,163.43	-6,853,163.43	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	9/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Montecito Fire Protection Dist	0.00	-7,459,272.57	-7,459,272.57	--
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	24,206.39	24,206.39	--
Use of Money and Property	0.00	24,206.39	24,206.39	--
Revenues	0.00	24,206.39	24,206.39	--
Expenditures				
Capital Assets				
8300 -- Equipment	0.00	74,610.00	-74,610.00	--
Capital Assets	0.00	74,610.00	-74,610.00	--
Expenditures	0.00	74,610.00	-74,610.00	--
Montecito Fire Cap Outlay Res	0.00	-50,403.61	-50,403.61	--

Financial Status

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2025 Fiscal Year Adjusted Budget	9/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	39,068.72	39,068.72	--
Use of Money and Property	0.00	39,068.72	39,068.72	--
Revenues	0.00	39,068.72	39,068.72	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	1,053.00	-1,053.00	--
Services and Supplies	0.00	1,053.00	-1,053.00	--
Capital Assets				
8200 -- Structures&Struct Improvements	0.00	2,064.79	-2,064.79	--
Capital Assets	0.00	2,064.79	-2,064.79	--
Expenditures	0.00	3,117.79	-3,117.79	--
Montecito Fire Land & Building	0.00	35,950.93	35,950.93	--
Net Financial Impact	0.00	-7,473,725.25	-7,473,725.25	--

Revenue Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT03959	7/27/2024	894	05/01/24-06/30/24 CY Sec Annual 1% Tax (3010)	292,188.45
AUT - PT03962	7/27/2024	894	RVS EST 2023SEC 1% Collect 5-1 to 6-19-2024 (3010)	-262,992.86
AUT - PT03968	7/28/2024	894	06/30/24 TeeterAdv CY Sec Annual 1% Tax (3010)	271,453.08
AUT - PT03968	7/28/2024	894	06/30/24 TeeterAdv CY Sec Pipeline 1% Tax (3010)	19.84
AUT - PT03970	7/28/2024	894	RVS Teeter EST SEC 1% ADV 23-24 @6-19-24 (3010)	-352,252.16
Total Property Tax-Current Secured				-51,583.65
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03959	7/27/2024	894	05/01/24-06/30/24 CY Sec Unitary 1% Tax (3011)	1.70
Total Property Tax-Unitary				1.70
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03959	7/27/2024	894	05/01/24-06/30/24 CY Sec Escape 1% Tax (3015)	7,835.34
AUT - PT03960	7/27/2024	894	05/01/24-06/30/24 CY Sec Annual 1% Tax (3015)	-3,177.22
AUT - PT03960	7/27/2024	894	05/01/24-06/30/24 CY Sec Escape 1% Tax (3015)	5,365.56
AUT - PT03968	7/28/2024	894	06/30/24 TeeterAdv CY Sec Escape 1% Tax (3015)	32,211.93
AUT - PT03969	7/28/2024	894	06/30/24 TeeterAdj CY Sec Escape 1% Tax (3015)	-4,352.52
AUT - PT03969	7/28/2024	894	06/30/24 TeeterAdj CY Sec Annual 1% Tax (3015)	-4,608.43
Total PT PY Corr/Escapes Secured				33,274.66
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03961	7/27/2024	894	05/01/24-06/30/24 CY Unsec Annual 1% Tax (3020)	461.95
Total Property Tax-Current Unsecd				461.95
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03961	7/27/2024	894	05/01/24-06/30/24 CY Unsec Escape 1% Tax (3023)	1,080.62
AUT - PT03969	7/28/2024	894	06/30/24 TeeterAdj CY Unsec Escape 1% Tax (3023)	-32.50
Total PT PY Corr/Escapes Unsecured				1,048.12
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03957	7/27/2024	894	05/01/24-06/30/24 PY Sec 1% Tax (3040)	816.31



Revenue Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
AUT - PT03969	7/28/2024	894	06/30/24 TeeterAdj PY Sec 1% Tax (3040)	-91.10
			Total Property Tax-Prior Secured	725.21
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03961	7/27/2024	894	05/01/24-06/30/24 PY Unsec 1% Tax (3050)	1,121.54
			Total Property Tax-Prior Unsecured	1,121.54
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03958	7/27/2024	894	05/01/24-06/30/24 CY Suppl 1% Tax (3054)	73,044.88
AUT - PT03958	7/27/2024	894	05/01/24-06/30/24 CY Neg Sup 1% Tax (3054)	-1,936.06
AUT - PT03968	7/28/2024	894	06/30/24 TeeterAdv CY Neg Sup 1% Tax (3054)	23.66
AUT - PT03968	7/28/2024	894	06/30/24 TeeterAdv CY Suppl 1% Tax (3054)	110,278.41
AUT - PT03969	7/28/2024	894	06/30/24 TeeterAdj CY Suppl 1% Tax (3054)	-3,063.55
AUT - PT03969	7/28/2024	894	06/30/24 TeeterAdj CY Neg Sup 1% Tax (3054)	-260.15
AUT - PT03971	7/28/2024	894	RVS Teeter EST SUP 1% Adv 23-24 @6-19-24 (3054)	-125,777.25
AUT - PT03972	9/20/2024	894	Add'l SUP Collections 7-1-23 to 6-30-2024 (3054)	9,340.28
			Total Supplemental Pty Tax-Current	61,650.22
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03957	7/27/2024	894	05/01/24-06/30/24 PY Sup Sec 1% Tax (3056)	-262.94
AUT - PT03958	7/27/2024	894	05/01/24-06/30/24 PY Sup Unsec 1% Tax (3056)	648.52
AUT - PT03969	7/28/2024	894	06/30/24 TeeterAdj PY Sup Sec 1% Tax (3056)	-24.19
AUT - PT03969	7/28/2024	894	06/30/24 TeeterAdj PY Sup Unsec 1% Tax (3056)	-157.60
			Total Supplemental Pty Tax-Prior	203.79
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03964	7/27/2024	894	Unsec 506 IntPEN 05-01-2024 to 06-30-2024 (3057)	168.02
			Total PT-506 Int, 480 CIOS/CIC Pen	168.02
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2024	894	INTEREST APPORTIONMENT ACCRUAL	82,167.70
			Total Interest Income	82,167.70

Revenue Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3750 -- State-Emergency Assistance				
AUT - RACRvsl	7/1/2024	894	CalOES revenue: OES Preposition, 06/2024	-12,888.00
AUT - RACRvsl	7/1/2024	894	CalOES revenue: OES Preposition, 02/2024	-17,465.00
AUT - RACRvsl	7/1/2024	894	CalOES revenue: Hill Fire, 05/2024	-22,581.00
AUT - RACRvsl	7/1/2024	894	CalOES revenue: OES Preposition, 02/2024	-85,321.00
AUT - RACRvsl	7/1/2024	894	CalOES revenue: Post Fire, 06/2024	-91,946.00
Total State-Emergency Assistance				-230,201.00 8
Line Item Account 4476 -- Federal Emergency Assistance				
AUT - RACRvsl	7/1/2024	894	USFS revenue: CY24 Fire Support, 06/2024	-4,952.00
DJE - 0182209	8/26/2024	894	CY24 Fire Support, 06/04-06/06/24 (accrued FY24)	4,951.97
Total Federal Emergency Assistance				-0.03
Line Item Account 4610 -- Federal Aid for Disaster				
AUT - RACRvsl	7/1/2024	894	FEMA DR-4353 - COVID-19 Disaster Recovery Funds	-125,878.00
AUT - RACRvsl	7/1/2024	894	FEMA DR-4683 - Jan 2023 Disaster Recovery Funds	-381,488.00
Total Federal Aid for Disaster				-507,366.00 8
Line Item Account 5768 -- Safety Member Reimbursement				
MIC - 0199420	8/1/2024	894	WC benefits overpmt, 6/13-7/17/24 (accrued FY24)	-8,095.75
MIC - 0199420	8/1/2024	894	WC benefits overpmt, 6/24-7/17/24 (accrued FY24)	-5,551.37
DJE - 0182211	8/21/2024	894	WC disability payment, 6/4-7/14/24 (1 ee)	8,095.75
DJE - 0182211	8/21/2024	894	WC disability payment, 7/15-7/28/24 (1 ee)	3,238.30
DJE - 0182211	8/21/2024	894	WC disability payment - diff, 7/15-7/28/24 (1 ee)	3,593.40
DJE - 0182211	8/21/2024	894	WC disability payment, 8/1-8/14/24 (1 ee)	3,238.30
Total Safety Member Reimbursement				4,518.63
Line Item Account 5909 -- Other Miscellaneous Revenue				
AUT - RACRvsl	7/1/2024	894	Proceeds from sale of Motorola radios, GUA	-2,300.00
Total Other Miscellaneous Revenue				-2,300.00
Total Montecito Fire Protection Dist				-606,109.14

Revenue Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2024	894	INTEREST APPORTIONMENT ACCRUAL	24,206.39
Total Interest Income				24,206.39
Total Montecito Fire Cap Outlay Res				24,206.39

Revenue Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2024	894	INTEREST APPORTIONMENT ACCRUAL	39,068.72
Total Interest Income				39,068.72
Total Montecito Fire Land & Building				39,068.72

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
07/01/2024	AUT - EACRvsl	EMPOWER RETIREMENT LLC	Employee & employer 457 plan contribution, 6/30/24	0.00	-38,966.00
07/01/2024	EFC - 0039676	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/1/24	0.00	205,897.47
07/01/2024	EFC - 0039677	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/1/24	0.00	24,515.94
07/01/2024	EFC - 0039677	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/1/24	0.00	14,450.00
07/01/2024	EFC - 0039951	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 7/1/24	0.00	503.36
07/11/2024	EFC - 0039952	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 7/8/24	0.00	823.76
07/15/2024	MIC - 0198635	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/15/24	0.00	56,416.87
07/16/2024	CLM - 0795591	MONTECITO FIREMENS ASSOC	Employee association dues, 7/16/24	0.00	4,300.00
07/16/2024	CLM - 0795591	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/16/24	0.00	1,416.00
07/16/2024	EFC - 0039907	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/16/24	0.00	231,892.60
07/16/2024	EFC - 0039907	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/16/24	0.00	155,792.55
07/25/2024	EFC - 0039953	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 7/22/24	0.00	3,820.21
07/31/2024	EFC - 0039958	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/1/24	0.00	218,368.57
08/01/2024	EFC - 0039954	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 7/29/24	0.00	862.19
08/01/2024	EFC - 0039964	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/1/24	0.00	104,628.55
08/01/2024	EFC - 0040007	WAGE WORKS INC	Montecito Fire FSA 2024 credit, 7/15/24	0.00	-48.91
08/01/2024	MIC - 0199685	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/31/24	0.00	54,751.39
08/02/2024	EFC - 0039966	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 7/16/24	0.00	24,515.94
08/02/2024	EFC - 0039966	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 7/16/24	0.00	14,450.00
08/02/2024	EFC - 0039967	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/1/24	0.00	24,496.94
08/02/2024	EFC - 0039967	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/1/24	0.00	14,450.00
08/08/2024	EFC - 0040009	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 8/5/24	0.00	35.00
08/15/2024	EFC - 0040176	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 8/12/24	0.00	2,506.08
08/15/2024	MIC - 0199687	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/15/24	0.00	56,386.05

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/16/2024	CLM - 0799992	MONTECITO FIREMENS ASSOC	Employee association dues, 8/16/24	0.00	4,300.00
08/16/2024	CLM - 0799992	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 8/16/24	0.00	1,416.00
08/16/2024	EFC - 0040179	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/16/24	0.00	141,267.11
08/16/2024	EFC - 0040179	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/16/24	0.00	200,354.73
08/22/2024	EFC - 0040177	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 8/19/24	0.00	3,869.10
08/26/2024	EFC - 0040175	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, M/D/24	0.00	24,496.94
08/26/2024	EFC - 0040175	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, M/D/24	0.00	14,450.00
08/27/2024	CLM - 0799706	AFLAC	Employee paid insurance, July 2024	0.00	896.06
08/29/2024	EFC - 0040178	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 8/26/24	0.00	2,003.29
08/30/2024	EFC - 0040198	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/30/24	0.00	175,502.23
08/30/2024	EFC - 0040198	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/30/24	0.00	149,548.41
09/01/2024	CLM - 0800251	AFLAC	Employee paid insurance, August 2024	0.00	896.06
09/01/2024	MIC - 0200903	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/31/24	0.00	55,668.77
09/04/2024	EFC - 0040214	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 8/30/24	0.00	24,854.94
09/04/2024	EFC - 0040214	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 8/30/24	0.00	14,450.00
09/06/2024	EFC - 0040342	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 9/3/24	0.00	184.51
09/12/2024	EFC - 0040376	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 9/9/24	0.00	743.32
09/15/2024	MIC - 0201085	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 9/15/24	0.00	57,176.62
09/16/2024	EFC - 0040341	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 9/16/24	0.00	146,327.69
09/16/2024	EFC - 0040341	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 9/16/24	0.00	194,396.19
09/19/2024	EFC - 0040377	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 9/16/24	0.00	1,685.20
09/25/2024	EFC - 0040340	EMPOWER RETIREMENT LLC	Employee 457 plan contributions, 9/16/24	0.00	24,854.94
09/25/2024	EFC - 0040340	EMPOWER RETIREMENT LLC	Employer 457 plan contributions, 9/16/24	0.00	14,450.00
09/26/2024	EFC - 0040373	WAGE WORKS INC	Montecito Fire FSA 2024 plan payments, 9/23/24	0.00	4,210.86
09/30/2024	EFC - 0040456	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 9/30/24	0.00	146,017.94

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
		DEPOSITS			
			Total Regular Salaries	0.00	2,580,285.47
Line Item Account 6300 -- Overtime					
07/01/2024	EFC - 0039676	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 7/1/24	0.00	148,070.67
07/16/2024	EFC - 0039907	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 7/16/24	0.00	167,284.54
08/01/2024	EFC - 0039964	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 8/1/24	0.00	364,501.67
08/16/2024	EFC - 0040179	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 8/16/24	0.00	313,751.07
08/30/2024	EFC - 0040198	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 8/30/24	0.00	200,845.91
09/16/2024	EFC - 0040341	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Overtime, 9/16/24	0.00	296,928.87
			Total Overtime	0.00	1,491,382.73
Line Item Account 6400 -- Retirement Contribution					
07/15/2024	MIC - 0198635	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/15/24	0.00	87,646.63
07/18/2024	MIC - 0198119	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Misc	0.00	42,314.00
07/18/2024	MIC - 0198119	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA M	0.00	892.00
07/18/2024	MIC - 0198119	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRA S	0.00	13,207.00
07/18/2024	MIC - 0198119	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Safety	0.00	518,064.00
08/01/2024	MIC - 0199685	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/31/24	0.00	85,109.97
08/15/2024	MIC - 0199687	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/15/24	0.00	87,588.05
09/01/2024	MIC - 0200903	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/31/24	0.00	84,728.42
09/15/2024	MIC - 0201085	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 9/15/24	0.00	87,063.95

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Retirement Contribution				0.00	1,006,614.02
Line Item Account 6550 -- FICA/Medicare					
07/16/2024	EFC - 0039907	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/16/24	0.00	9,418.78
07/31/2024	EFC - 0039958	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/1/24	0.00	11,325.02
08/16/2024	EFC - 0040179	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/16/24	0.00	10,885.28
08/30/2024	EFC - 0040198	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/30/24	0.00	9,016.98
09/16/2024	EFC - 0040341	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 9/16/24	0.00	10,630.44
09/30/2024	EFC - 0040456	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 9/30/24	0.00	9,238.90
Total FICA/Medicare				0.00	60,515.40
Line Item Account 6600 -- Health Insurance Contrib					
07/01/2024	CLM - 0792038	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, July 2024	0.00	117,846.44
07/01/2024	CLM - 0792038	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, July 2024	0.00	80,306.30
07/01/2024	CLM - 0792038	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, July 2024	0.00	377.11
07/01/2024	CLM - 0792038	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, July 2024	0.00	256.98
07/01/2024	CLM - 0792042	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, July 2024	0.00	698.80
07/25/2024	CLM - 0792547	THE STANDARD INSURANCE CO	Dental Insurance - active, July 2024	0.00	8,562.50
07/25/2024	CLM - 0792547	THE STANDARD INSURANCE CO	Dental Insurance - retirees , July 2024	0.00	7,185.00
07/25/2024	CLM - 0792547	THE STANDARD INSURANCE CO	Vision Insurance - active, July 2024	0.00	1,024.06
07/25/2024	CLM - 0792547	THE STANDARD INSURANCE CO	Vision Insurance - retirees, July 2024	0.00	940.66
08/01/2024	CLM - 0795205	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, August 2024	0.00	698.80
08/05/2024	CLM - 0796511	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, August 2024	0.00	117,846.44

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/05/2024	CLM - 0796511	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, August 2024	0.00	80,713.30
08/05/2024	CLM - 0796511	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, August 2024	0.00	282.83
08/05/2024	CLM - 0796511	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, August 2024	0.00	193.71
08/26/2024	CLM - 0798077	THE STANDARD INSURANCE CO	Dental Insurance - active, August 2024	0.00	8,562.50
08/26/2024	CLM - 0798077	THE STANDARD INSURANCE CO	Dental Insurance - retirees , August 2024	0.00	7,185.00
08/26/2024	CLM - 0798077	THE STANDARD INSURANCE CO	Vision Insurance - active, August 2024	0.00	1,024.06
08/26/2024	CLM - 0798077	THE STANDARD INSURANCE CO	Vision Insurance - retirees, August 2024	0.00	940.66
09/01/2024	CLM - 0799712	MUTUAL OF OMAHA INSURANCE COMPANY	Life Insurance, September 2024	0.00	698.80
09/01/2024	CLM - 0800210	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - active, September 2024	0.00	117,846.44
09/01/2024	CLM - 0800210	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance - retirees, September 2024	0.00	79,817.00
09/01/2024	CLM - 0800210	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - active, Sept 2024	0.00	282.83
09/01/2024	CLM - 0800210	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health insurance admin fee - retirees, Sept 2024	0.00	191.56
09/09/2024	CLM - 0801246	THE STANDARD INSURANCE CO	Dental Insurance - active, September 2024	0.00	8,562.50
09/09/2024	CLM - 0801246	THE STANDARD INSURANCE CO	Dental Insurance - retirees , September 2024	0.00	7,185.00
09/09/2024	CLM - 0801246	THE STANDARD INSURANCE CO	Vision Insurance - active, September 2024	0.00	1,024.06
09/09/2024	CLM - 0801246	THE STANDARD INSURANCE CO	Vision Insurance - retirees, September 2024	0.00	940.66
Total Health Insurance Contrib				0.00	651,194.00
Line Item Account 6700 -- Unemployment Ins Contribution					
07/31/2024	EFC - 0039958	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/1/24	0.00	16.80
08/30/2024	EFC - 0040198	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/30/24	0.00	26.88
09/30/2024	EFC - 0040456	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 9/30/24	0.00	23.52
Total Unemployment Ins Contribution				0.00	67.20

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6900 -- Workers Compensation					
07/01/2024	CLM - 0792030	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	Worker's comp insurance premium, FY 24-25	0.00	496,534.52
Total Workers Compensation				0.00	496,534.52
Line Item Account 7030 -- Clothing and Personal					
08/13/2024	CLM - 0797582	BAUER COMPRESSORS	Replacement structure boots, Rupp	0.00	493.72
09/19/2024	CLM - 0802289	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE, new hires: Crew Boss Traditional shirts (2)	0.00	400.75
Total Clothing and Personal				0.00	894.47
Line Item Account 7050 -- Communications					
07/01/2024	CLM - 0792048	IMPULSE INTERNET SERVICES	Phone services, 7/25/24-8/24/24	0.00	1,691.21
07/05/2024	MIC - 0197715	FRONTIER	209/097-2953.0	0.00	624.70
07/05/2024	MIC - 0197715	FRONTIER	209/111-1529.0	0.00	131.31
07/05/2024	MIC - 0197715	FRONTIER	805-565-9618	0.00	92.04
07/05/2024	MIC - 0197715	FRONTIER	805-969-0318	0.00	96.09
07/05/2024	MIC - 0197715	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23
07/05/2024	MIC - 0197715	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
07/05/2024	MIC - 0197715	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23
07/05/2024	MIC - 0197715	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
07/05/2024	MIC - 0197715	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
07/05/2024	MIC - 0197715	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
07/08/2024	CLM - 0793151	SATCOM GLOBAL INC	Satellite phone charges	0.00	172.37
07/11/2024	MIC - 0197929	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: July 2024	0.00	1,820.02
07/11/2024	MIC - 0197929	COX COMMUNICATIONS - BUSINESS	CAD service 6/19/24: Metro E-install	0.00	250.00
07/11/2024	MIC - 0197929	COX COMMUNICATIONS - BUSINESS	Internet Station 92: July 2024	0.00	467.53
07/25/2024	CLM - 0795197	VERIZON WIRELESS	Wireless service, 6/14-7/13/24	0.00	2,008.65
07/25/2024	MIC - 0198355	TOWERSTREAM CORPORATION	Redundant internet Station 91: June 2024	0.00	88.25
07/25/2024	MIC - 0198355	TOWERSTREAM CORPORATION	Redundant internet Station 92: June 2024	0.00	88.25
07/25/2024	MIC - 0198359	TOWERSTREAM CORPORATION	Redundant internet Station 91: July 2024	0.00	88.25

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/25/2024	MIC - 0198359	TOWERSTREAM CORPORATION	Redundant internet Station 92: July 2024	0.00	88.25
07/31/2024	CLM - 0796094	COX COMMUNICATIONS - BUSINESS	Networking Services Station 91: 7/19-8/18/24	0.00	354.20
08/01/2024	CLM - 0796284	IMPULSE INTERNET SERVICES	Phone services, 8/25-9/24/24	0.00	1,698.65
08/08/2024	MIC - 0198770	TOWERSTREAM CORPORATION	Redundant internet Station 91: August 2024	0.00	88.25
08/08/2024	MIC - 0198770	TOWERSTREAM CORPORATION	Redundant internet Station 92: August 2024	0.00	88.25
08/09/2024	MIC - 0198891	FRONTIER	209/097-2953.0	0.00	624.70
08/09/2024	MIC - 0198891	FRONTIER	209/111-1529.0	0.00	131.31
08/09/2024	MIC - 0198891	FRONTIER	805-565-9618	0.00	92.49
08/09/2024	MIC - 0198891	FRONTIER	805-969-0318	0.00	96.54
08/09/2024	MIC - 0198891	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23
08/09/2024	MIC - 0198891	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
08/09/2024	MIC - 0198891	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23
08/09/2024	MIC - 0198891	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
08/09/2024	MIC - 0198891	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
08/09/2024	MIC - 0198891	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
08/09/2024	MIC - 0198915	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: August 2024	0.00	1,820.02
08/09/2024	MIC - 0198915	COX COMMUNICATIONS - BUSINESS	Internet Station 92: August 2024	0.00	467.53
08/13/2024	CLM - 0797599	COMMLINE INC	Commline service call for dispatch dorm console	0.00	1,175.00
08/20/2024	CLM - 0798824	SATCOM GLOBAL INC	Satellite phone charges	0.00	230.67
08/26/2024	CLM - 0799424	VERIZON WIRELESS	Wireless service, 7/14-8/13/24	0.00	2,039.48
09/01/2024	CLM - 0800257	COX COMMUNICATIONS - BUSINESS	Networking Services Station 91: 8/19-9/18/24	0.00	354.20
09/01/2024	CLM - 0800258	IMPULSE INTERNET SERVICES	Phone services, 9/25-10/24/24	0.00	1,698.65
09/09/2024	MIC - 0200107	TOWERSTREAM CORPORATION	Redundant internet Station 91: September 2024	0.00	88.25
09/09/2024	MIC - 0200107	TOWERSTREAM CORPORATION	Redundant internet Station 92: September 2024	0.00	88.25
09/16/2024	MIC - 0200138	FRONTIER	209/097-2953.0	0.00	624.70
09/16/2024	MIC - 0200138	FRONTIER	209/111-1529.0	0.00	131.31
09/16/2024	MIC - 0200138	FRONTIER	805-565-9618	0.00	92.49
09/16/2024	MIC - 0200138	FRONTIER	805-969-0318	0.00	96.54
09/16/2024	MIC - 0200138	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	43.23

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
09/16/2024	MIC - 0200138	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	43.23
09/16/2024	MIC - 0200138	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	43.23
09/16/2024	MIC - 0200138	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	43.23
09/16/2024	MIC - 0200138	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	108.17
09/16/2024	MIC - 0200138	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	43.23
09/16/2024	MIC - 0200189	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet: September 2024	0.00	1,820.02
09/16/2024	MIC - 0200189	COX COMMUNICATIONS - BUSINESS	Internet Station 92: September 2024	0.00	467.53
09/20/2024	JE - 0272867		Starlink Internet service during fire asgmt	0.00	61.32
09/23/2024	CLM - 0802687	SATCOM GLOBAL INC	Satellite phone charges	0.00	230.67
Total Communications				0.00	23,340.90
Line Item Account 7060 -- Food					
07/29/2024	CLM - 0795066	GARET BLAKE	G. Blake Reimb: Water and gatorade	0.00	328.37
09/20/2024	JE - 0272867		OJ and cooking oil for 4th of July bkft	0.00	215.22
Total Food				0.00	543.59
Line Item Account 7070 -- Household Supplies					
07/10/2024	MIC - 0197883	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	573.43
07/10/2024	MIC - 0197883	MARBORG INDUSTRIES	Refuse disposal, Sta. 92	0.00	256.70
07/16/2024	CLM - 0794200	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	456.61
08/01/2024	CLM - 0796338	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	174.89
08/01/2024	MIC - 0198650	MISSION LINEN SUPPLY	Shop towels, Sta. 91	0.00	575.40
08/01/2024	MIC - 0198650	MISSION LINEN SUPPLY	Shop towels, Sta. 92	0.00	506.13
08/16/2024	CLM - 0797970	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	605.40
08/16/2024	CLM - 0797973	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	676.47
08/27/2024	MIC - 0199626	MARBORG INDUSTRIES	Neighborhood chipping: Lower Hot Springs	0.00	450.05
08/27/2024	MIC - 0199626	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	1,047.85
08/28/2024	CLM - 0799957	READY REFRESH BY NESTLE	Bottled water, Sta. 92	0.00	174.89
09/16/2024	CLM - 0801718	MARBORG INDUSTRIES	Neighborhood chipping: Arcady	0.00	139.50
09/17/2024	MIC - 0200190	MARBORG INDUSTRIES	Refuse disposal, Sta. 91	0.00	605.40

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From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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09/17/2024	MIC - 0200190	MARBORG INDUSTRIES	Refuse disposal, Sta. 92	0.00	256.70
09/19/2024	MIC - 0200261	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	383.60
09/19/2024	MIC - 0200261	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	337.42
09/19/2024	MIC - 0200432	Montecito Village Hardware	Sand paper (3 packs)	0.00	32.29
09/19/2024	MIC - 0200432	Montecito Village Hardware	Screws (20), putty	0.00	20.46
09/20/2024	CLM - 0802454	READY REFRESH BY NESTLE	Bottled water, Sta. 91	0.00	139.18
09/20/2024	JE - 0272867		Locker project: welding wire	0.00	32.74
Total Household Supplies				0.00	7,445.11
Line Item Account 7090 -- Insurance					
07/29/2024	CLM - 0795147	FIRE AGENCIES INSURANCE RISK AUTHORITY	FAIRA property and liability insurance, FY24-25	0.00	150,895.00
Total Insurance				0.00	150,895.00
Line Item Account 7120 -- Equipment Maintenance					
07/16/2024	CLM - 0794173	SAFETY KLEEN INC	Waste oil pick up, Station 92	0.00	113.50
07/22/2024	CLM - 0794736	FAIL SAFE TESTING	Annual ladder testing	0.00	1,998.18
07/25/2024	MIC - 0198382	SANTA BARBARA STEAM CLEANING	Sta 91: Cleaning dryer/stove vents	0.00	366.10
07/25/2024	MIC - 0198382	SANTA BARBARA STEAM CLEANING	Sta 92: Cleaning dryer/stove vents	0.00	379.15
08/01/2024	MIC - 0198646	SAFETY KLEEN INC	Quarterly solvent tank maintenance, Sta 91	0.00	277.16
08/01/2024	MIC - 0198646	SAFETY KLEEN INC	Waste oil pick up, Station 92	0.00	314.11
08/13/2024	CLM - 0797566	L N CURTIS & SONS	Extraction tools annual service	0.00	2,009.20
08/13/2024	CLM - 0797595	AIR EXCHANGE INC	Parts for vehible exhaust recovery system	0.00	625.68
Total Equipment Maintenance				0.00	6,083.08
Line Item Account 7200 -- Structure & Ground Maintenance					
07/29/2024	CLM - 0795723	RUGGIERO PLUMBING	Station 91 men and women's bathroom faucet repairs	0.00	393.00
08/09/2024	MIC - 0198872	ENVIROSCAPING INC	Landscape maintenance, Sta. 91 July 2024	0.00	1,014.00
08/09/2024	MIC - 0198872	ENVIROSCAPING INC	Landscape maintenance, Sta. 92 July 2024	0.00	316.00
08/09/2024	MIC - 0198872	ENVIROSCAPING INC	Rental property: Landscape irrigation repairs	0.00	363.46
08/16/2024	MIC - 0199142	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 91	0.00	210.00

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08/16/2024	MIC - 0199142	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 92	0.00	81.00
08/22/2024	MIC - 0199295	ANCHOR AIR SYSTEMS	Sta 91: A/C condenser service	0.00	120.00
08/22/2024	MIC - 0199295	ANCHOR AIR SYSTEMS	Sta 91: A/C service	0.00	531.01
08/22/2024	MIC - 0199295	ANCHOR AIR SYSTEMS	Sta 92: A/C service	0.00	244.40
08/28/2024	CLM - 0799894	AG ENT	Staion 91 suppression sys backflow device repair	0.00	6,743.00
08/28/2024	CLM - 0799927	RUGGIERO PLUMBING	Station 91, dorm side bathroom repair	0.00	350.00
08/31/2024	AUT - SUTAXJE		SUTAX JE - August 2024	0.00	1.82
09/20/2024	CLM - 0802458	CALIFORNIA ELECTRIC SUPPLY	Station 92: Parts repair garage door openers	0.00	32.32
09/20/2024	JE - 0272867		Storage unit for community sandbags, monthly fee	0.00	442.00
09/23/2024	MIC - 0200552	Rayne Water Conditioning Santa Barbara	Soft water service - Sta. 91, semi-annual	0.00	1,276.80
09/23/2024	MIC - 0200552	Rayne Water Conditioning Santa Barbara	Soft water service - Sta. 92, semi-annual	0.00	541.64
Total Structure & Ground Maintenance				0.00	12,660.45
Line Item Account 7205 -- Fire Defense Zone					
07/10/2024	CLM - 0793642	AGRI-CHIP	Neighborhood chipping: West Mountain Dr.	0.00	40.00
07/10/2024	MIC - 0197883	MARBORG INDUSTRIES	Neighborhood chipping: Alston	0.00	135.00
07/16/2024	MIC - 0198006	AGRI-CHIP	Neighborhood chipping: West Mountain Dr.	0.00	320.00
07/23/2024	MIC - 0198187	AGRI-CHIP	Defensible space: East Valley/Sheffield Rds.	0.00	200.00
07/23/2024	MIC - 0198187	AGRI-CHIP	Neighborhood chipping: West Mountain Dr.	0.00	190.00
07/24/2024	CLM - 0794745	RUBEN RAMIREZ	Defensible space: San Ysidro, East Valley Rds	0.00	9,900.00
07/24/2024	MIC - 0198175	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	348.00
07/24/2024	MIC - 0198175	MARBORG INDUSTRIES	Neighborhood chipping: Sierra Vista	0.00	1,989.56
07/25/2024	CLM - 0795094	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	712.53
07/25/2024	CLM - 0795206	FIRESAFE SOLUTIONS	Roadside weed abatement:Ortega Ridge, Gibraltar Rd	0.00	13,800.00
07/25/2024	MIC - 0198393	AGRI-CHIP	Defensible space: Sheffield Dr.	0.00	120.00
07/26/2024	CLM - 0795149	RUBEN RAMIREZ	Defensible space: Sheffield, West Mountain Dr.	0.00	7,200.00
07/29/2024	MIC - 0198470	AGRI-CHIP	Defensible space: Ashley Rd.	0.00	105.00
08/05/2024	CLM - 0796622	AGRI-CHIP	Fuel treatment network: Westt Mountain Dr	0.00	40.00
08/05/2024	CLM - 0796662	RUBEN RAMIREZ	Fuel treatment network: East Mountain Dr	0.00	3,600.00

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/07/2024	CLM - 0796859	FIRESAFE SOLUTIONS	Roadside weed abatement: Various locations	0.00	11,500.00
08/13/2024	CLM - 0797211	MARBORG INDUSTRIES	Neighborhood chipping: Lower Hot Springs	0.00	100.00
08/14/2024	CLM - 0797729	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	261.63
08/14/2024	CLM - 0797760	FIRESAFE SOLUTIONS	Roadside weed abatement: West and East Mountain Dr	0.00	6,900.00
08/22/2024	MIC - 0199299	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	1,458.60
08/26/2024	CLM - 0799295	AGRI-CHIP	Fuel treatment network: Coyote Rd.	0.00	40.00
08/27/2024	MIC - 0199537	AGRI-CHIP	Fuel treatment network: East Mountain Dr.	0.00	452.00
08/28/2024	CLM - 0799958	AGRI-CHIP	Fuel treatment network: East Mountain Dr	0.00	45.00
09/16/2024	CLM - 0801513	RUBEN RAMIREZ	Fuel treatment network: East Mountain Dr.	0.00	1,800.00
09/26/2024	CLM - 0803448	MARBORG INDUSTRIES	Defensible space: La Vereda Rd	0.00	608.45
Total Fire Defense Zone				0.00	61,865.77
Line Item Account 7324 -- Audit and Accounting Fees					
09/25/2024	MIC - 0200798	FECHTER & COMPANY	Financial Audit, FY 2023-24 - initial pmt	0.00	4,000.00
09/25/2024	MIC - 0200798	FECHTER & COMPANY	Financial Audit, FY 2023-24 - interim pmt	0.00	12,776.00
Total Audit and Accounting Fees				0.00	16,776.00
Line Item Account 7348 -- Instruments & Equip. < \$5000					
08/13/2024	CLM - 0797572	CMC RESCUE INC	Rope rescue: Pully and anchors	0.00	253.72
09/20/2024	JE - 0272867		New E92 equipment: emergency plugs	0.00	2,929.20
Total Instruments & Equip. < \$5000				0.00	3,182.92
Line Item Account 7363 -- Equipment Maintenance					
07/22/2024	MIC - 0198134	SM TIRE	E692: Credit for 6 defective tires	0.00	-1,432.32
07/22/2024	MIC - 0198134	SM TIRE	E91: Install 2 tires	0.00	482.56
07/22/2024	MIC - 0198134	SM TIRE	R91: 6 new tires	0.00	1,627.01
07/23/2024	MIC - 0198184	KIMBALL MIDWEST CORP	E392: Harware for portable radio chargers	0.00	47.33
07/23/2024	MIC - 0198184	KIMBALL MIDWEST CORP	Shop supplies: Hardware	0.00	190.84
07/25/2024	CLM - 0795211	INTERSTATE BATTERIES OF SIERRA MADRE	SQ91, U92: Batteries (4)	0.00	1,438.93
07/30/2024	MIC - 0198530	SM TIRE	E191: Install 2 new rear tires	0.00	517.26

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07/30/2024	MIC - 0198530	SM TIRE	E691: 4 new rear tires	0.00	1,674.37
07/30/2024	MIC - 0198530	SM TIRE	E691:4 new rear tires	0.00	1,243.38
07/31/2024	CLM - 0796090	KIMBALL MIDWEST CORP	Shop supplies, organizer drawers	0.00	1,161.02
08/01/2024	CLM - 0796282	RENEWELL FLEET SERVICE LLC	E91: Discharge gauges	0.00	382.58
08/01/2024	CLM - 0796321	PERRY FORD LINCOLN MAZDA	E691: Service parts	0.00	457.17
08/05/2024	CLM - 0796646	HI-TECH EMERGENCY VEHICLE SERVICE INC	E191: Primer pump	0.00	1,461.05
08/07/2024	CLM - 0796734	RENEWELL FLEET SERVICE LLC	E92: Shelf brackets	0.00	185.49
08/07/2024	CLM - 0796826	SM TIRE	E391: Installation 2 front tires	0.00	343.00
08/14/2024	MIC - 0199079	RENEWELL FLEET SERVICE LLC	E91: Discharge handle	0.00	164.59
08/14/2024	MIC - 0199079	RENEWELL FLEET SERVICE LLC	E92: Special screws for mounting	0.00	191.77
08/14/2024	MIC - 0199079	RENEWELL FLEET SERVICE LLC	E92: Torx screws, washers	0.00	42.11
08/19/2024	CLM - 0798595	PERRY FORD LINCOLN MAZDA	R91: Service parts	0.00	316.79
08/22/2024	CLM - 0798821	QUINN CO	USAR 91: Seals for fuel transfer pump	0.00	52.53
08/22/2024	CLM - 0798849	FREEDOM SIGNS LLC	E691: Door signage	0.00	179.00
08/22/2024	MIC - 0199290	VILLAGE AUTOMOTIVE REPAIR	P94: Service	0.00	290.20
08/22/2024	MIC - 0199290	VILLAGE AUTOMOTIVE REPAIR	R91: Mount and balance tires	0.00	216.64
08/22/2024	MIC - 0199358	LARRY'S 8-DAY AUTO PARTS	E92: Cabin filters	0.00	101.10
08/22/2024	MIC - 0199358	LARRY'S 8-DAY AUTO PARTS	Medic 91: Brake parts	0.00	544.32
08/22/2024	MIC - 0199358	LARRY'S 8-DAY AUTO PARTS	Medic 91: Calipers and brake pads	0.00	358.12
08/27/2024	MIC - 0199539	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Air fittings	0.00	260.48
08/27/2024	MIC - 0199539	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Parking brake valve	0.00	213.14
08/28/2024	CLM - 0799924	LARRY'S 8-DAY AUTO PARTS	E92: Cabin filter	0.00	24.98
08/28/2024	CLM - 0799954	RENEWELL FLEET SERVICE LLC	E191: Gaskets, intake valve	0.00	83.44
09/16/2024	CLM - 0801719	HI-TECH EMERGENCY VEHICLE SERVICE INC	E92: Drain valve parts and primer solenoid	0.00	139.71
09/16/2024	CLM - 0801754	KIMBALL MIDWEST CORP	E91, E92: SS hardware	0.00	43.37
09/16/2024	MIC - 0200212	SNAP-ON INDUSTRIAL	Shop tools: Air blowguns (2)	0.00	90.96
09/16/2024	MIC - 0200212	SNAP-ON INDUSTRIAL	Shop tools: Lighted flex pcik	0.00	38.01

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09/18/2024	MIC - 0200259	VELOCITY TRUCK CENTER VENTURA COUNTY	E91, E92: DEF fluid	0.00	78.23
09/18/2024	MIC - 0200259	VELOCITY TRUCK CENTER VENTURA COUNTY	E92, E91: Service filters	0.00	347.42
09/20/2024	JE - 0272867		Diesel exhaust fluid, 2.5 gals	0.00	21.54
09/20/2024	JE - 0272867		Mechanic supplies: fuse box, USBs	0.00	182.99
09/20/2024	JE - 0272867		Mechanic supplies: socket, rails and organizers	0.00	276.38
09/20/2024	JE - 0272867		Mechanic tools and stock supplies	0.00	218.08
09/20/2024	JE - 0272867		Primer pumps, E691 and E692	0.00	667.08
09/23/2024	CLM - 0802684	HI-TECH EMERGENCY VEHICLE SERVICE INC	E91, E92: Drain valve parts	0.00	355.07
09/23/2024	CLM - 0802685	RENEWELL FLEET SERVICE LLC	E191: Fire pump flange gasket	0.00	31.17
09/26/2024	CLM - 0803370	VELOCITY TRUCK CENTER VENTURA COUNTY	E391: Brake pressure switches	0.00	53.45
09/26/2024	CLM - 0803386	RENEWELL FLEET SERVICE LLC	E191, E91: Anode, decals, handles	0.00	647.28
Total Equipment Maintenance				0.00	16,009.62
Line Item Account 7400 -- Medical, Dental and Lab					
07/05/2024	CLM - 0793009	LIFE ASSIST INC	Patient medical supplies	0.00	216.60
07/23/2024	CLM - 0794732	LIFE ASSIST INC	Patient medical supplies	0.00	805.93
07/31/2024	MIC - 0198442	LIFE ASSIST INC	Patient medical supplies	0.00	1,092.19
08/01/2024	CLM - 0796288	BOUND TREE MEDICAL	Patient medical supplies	0.00	333.48
08/05/2024	CLM - 0796654	LIFE ASSIST INC	Patient medical supplies	0.00	752.29
08/14/2024	MIC - 0199091	LIFE ASSIST INC	Patient medical supplies	0.00	1,081.39
08/16/2024	CLM - 0797969	LIFE ASSIST INC	Patient medical supplies	0.00	36.44
09/09/2024	MIC - 0200103	LIFE ASSIST INC	Patient medical supplies	0.00	367.57
09/19/2024	MIC - 0200351	LIFE ASSIST INC	Patient medical supplies	0.00	2,107.82
09/20/2024	JE - 0272867		AED storage boxes for public locations	0.00	185.30
09/25/2024	MIC - 0200794	LIFE ASSIST INC	Patient medical supplies	0.00	806.03
09/26/2024	CLM - 0803400	TELEFLEX LLC	Patient medical supplies	0.00	712.88
09/27/2024	CLM - 0803902	AIRGAS WEST	Oxygen refill	0.00	339.18

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			Total Medical, Dental and Lab	0.00	8,837.10
Line Item Account 7430 -- Memberships					
07/01/2024	CLM - 0792045	FDAC FIRE ASSOCIATIONS OF CALIF	Membership dues, 2024-25	0.00	400.00
09/20/2024	JE - 0272867		CA Fire Chiefs Assn: Chief Officers, FY25	0.00	1,258.00
			Total Memberships	0.00	1,658.00
Line Item Account 7450 -- Office Expense					
07/08/2024	CLM - 0793011	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	126.02
07/08/2024	CLM - 0793187	THE UPS STORE	Shipping charges, June 2024	0.00	12.67
07/10/2024	CLM - 0793644	Montecito Village Hardware	Command strips to hang white board	0.00	17.22
07/17/2024	WC - 0015390	THE UPS STORE	CANCEL WARRANT	0.00	-47.46
07/23/2024	CLM - 0794702	THE UPS STORE	Stamps, shipping charges: February and May 2024	0.00	77.68
08/01/2024	CLM - 0796301	STAPLES BUSINESS CREDIT	Office supplies	0.00	441.27
09/16/2024	CLM - 0801737	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	126.02
09/20/2024	JE - 0272867		Frames, mats and hanging supplies for Station 91	0.00	300.35
09/20/2024	JE - 0272867		LA Times quarterly subscription	0.00	304.19
09/20/2024	JE - 0272867		Office supplies	0.00	80.63
09/20/2024	JE - 0272867		Portable computer monitor, J. Moran	0.00	177.39
09/20/2024	JE - 0272867		Postage stamps	0.00	292.00
09/26/2024	CLM - 0803847	STAPLES BUSINESS CREDIT	Office supplies	0.00	294.18
			Total Office Expense	0.00	2,202.16
Line Item Account 7456 -- IT Hardware Purchase < \$5K					
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	Desktop computer, Moran	0.00	1,557.84
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	Laser printer, Reed	0.00	1,984.69
			Total IT Hardware Purchase < \$5K	0.00	3,542.53
Line Item Account 7460 -- Professional & Special Service					
07/01/2024	AUT - EACRvsl	PRICE POSTEL & PARMA	Legal services June 2024 (accrual)	0.00	-5,767.00
07/08/2024	CLM - 0793148	PRICE POSTEL & PARMA	Legal services, June 2024	0.00	5,767.00
07/24/2024	CLM - 0794807	LIEBERT CASSIDY WHITMORE	Labor attorney fees, June 2024	0.00	435.00

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07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	IT support, August 2024	0.00	5,100.00
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	IT support, July 2024	0.00	5,100.00
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	IT support, June 2024	0.00	5,100.00
08/01/2024	CLM - 0796323	ZWORLD GIS	Mapping services, July 2024	0.00	1,700.00
08/08/2024	CLM - 0796893	KELLY ANN KAM	EMT instruction: 7/9, 7/11, and 7/30/24	0.00	1,640.00
08/16/2024	CLM - 0797888	PRICE POSTEL & PARMA	Legal services, July 2024	0.00	5,774.00
08/19/2024	MIC - 0199291	LIEBERT CASSIDY WHITMORE	Labor attorney fees, 7/25-7/29/24	0.00	84.00
08/19/2024	MIC - 0199291	LIEBERT CASSIDY WHITMORE	Labor attorney fees, 7/8-7/19/24	0.00	1,741.00
08/22/2024	MIC - 0199370	UNDERWOOD MANAGEMENT RESOURCES INC	Land Mobile Radio (LMR) project, July 2024	0.00	1,535.50
08/22/2024	MIC - 0199370	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, 7/3-7/16/24	0.00	296.00
08/22/2024	MIC - 0199370	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate, July 2024	0.00	3,755.50
08/26/2024	CLM - 0799297	LATITUDE 34 TECHNOLOGIES INC	IT support, September 2024	0.00	5,100.00
08/27/2024	CLM - 0799703	COLLINGS & ASSOCIATES LLC	Fire alarm system plans review	0.00	425.00
08/27/2024	CLM - 0799711	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (8)	0.00	3,875.00
09/09/2024	CLM - 0798081	ON DUTY HEALTH PC	Employee annual physicals (12)	0.00	17,348.00
09/09/2024	CLM - 0801420	LIEBERT CASSIDY WHITMORE	Labor attorney fees, August 2024	0.00	3,818.00
09/16/2024	CLM - 0801659	PRICE POSTEL & PARMA	Legal services, August 2024	0.00	8,576.00
09/16/2024	CLM - 0801786	ZWORLD GIS	Mapping services, August 2024	0.00	1,700.00
09/24/2024	MIC - 0200491	UNDERWOOD MANAGEMENT RESOURCES INC	Land Mobile Radio (LMR) project, August 2024	0.00	999.00
09/24/2024	MIC - 0200491	UNDERWOOD MANAGEMENT RESOURCES INC	Misc. Projects, August 2024	0.00	795.50
09/24/2024	MIC - 0200491	UNDERWOOD MANAGEMENT RESOURCES INC	Station 91 Loft project, 8/9-8/13/24	0.00	129.50
09/24/2024	MIC - 0200491	UNDERWOOD MANAGEMENT RESOURCES INC	Station 92 gate, August 2024	0.00	2,146.00
09/24/2024	MIC - 0200491	UNDERWOOD MANAGEMENT RESOURCES INC	Station Alerting project, August 2024	0.00	388.50
09/26/2024	CLM - 0803388	LATITUDE 34 TECHNOLOGIES INC	IT support, Month	0.00	5,100.00

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Professional & Special Service				0.00	82,661.50
Line Item Account 7507 -- ADP Payroll Fees					
07/12/2024	EFC - 0039748	ADP INC	ADP Payroll service, June 2024	0.00	1,027.24
08/09/2024	EFC - 0039979	ADP INC	ADP Payroll service, July 2024	0.00	880.95
09/13/2024	EFC - 0040246	ADP INC	ADP Payroll service, August 2024	0.00	1,043.75
Total ADP Payroll Fees				0.00	2,951.94
Line Item Account 7510 -- Contractual Services					
07/01/2024	CLM - 0792037	DEPARTMENT OF THE INTERIOR/BLM	Annual RAWs maintenance, FY25	0.00	900.00
07/01/2024	CLM - 0792533	PSTRAX	PSTrax Data tracking software annual fee	0.00	8,350.00
07/16/2024	CLM - 0793190	GOVERNMENTJOBS.COM INC	NeoGov annual fee, 9/15/24-9/14/25	0.00	5,117.11
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	Acrobat Pro subscription (3)	0.00	469.60
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	44.10
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	880.00
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	126.00
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	348.00
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	3,723.00
07/24/2024	MIC - 0198240	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	85.50
08/01/2024	CLM - 0796285	STREAMLINE	Website hosting fee, 8/1/24-8/1/25	0.00	6,420.00
08/14/2024	CLM - 0797675	REAL TIME NETWORKS INC	EMS Vending Machine annual software license	0.00	1,000.00
08/26/2024	CLM - 0799297	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	14.70
08/26/2024	CLM - 0799297	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	300.00
08/26/2024	CLM - 0799297	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	42.00
08/26/2024	CLM - 0799297	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
08/26/2024	CLM - 0799297	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
08/26/2024	CLM - 0799297	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
09/09/2024	JE - 0267837		CAD Annual Maintenance: 4/1/2024 - 3/31/2025	0.00	28,346.09
09/20/2024	JE - 0272867		JAMF mobile device management, monthly	0.00	54.00
09/20/2024	JE - 0272867		TravelBank expense mgmt program, annual fee	0.00	1,344.00

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
09/20/2024	JE - 0272867		Zoom, fax, Mailchimp, other - monthly fees	0.00	357.33
09/26/2024	CLM - 0803388	LATITUDE 34 TECHNOLOGIES INC	Azure Active Directory	0.00	14.70
09/26/2024	CLM - 0803388	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	300.00
09/26/2024	CLM - 0803388	LATITUDE 34 TECHNOLOGIES INC	DUO security services	0.00	42.00
09/26/2024	CLM - 0803388	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	116.00
09/26/2024	CLM - 0803388	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	1,241.00
09/26/2024	CLM - 0803388	LATITUDE 34 TECHNOLOGIES INC	Visio Plan 2	0.00	28.50
Total Contractual Services				0.00	61,049.13
Line Item Account 7530 -- Publications & Legal Notices					
07/09/2024	CLM - 0793476	MONTECITO JOURNAL	Public notice: Preliminary budget FY 24-25, 2 runs	0.00	340.00
09/16/2024	CLM - 0801787	MONTECITO JOURNAL	Public notice (2): ITB 2024-002	0.00	294.00
Total Publications & Legal Notices				0.00	634.00
Line Item Account 7540 -- Rents/Leases-Equipment					
07/23/2024	CLM - 0794339	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, July 2024	0.00	179.44
08/22/2024	CLM - 0798825	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, August 2024	0.00	179.44
08/30/2024	MIC - 0199756	COASTAL COPY	Copier contract overage charge, 5/31-8/30/24	0.00	342.85
08/30/2024	MIC - 0199756	COASTAL COPY	Quarterly maintenance for copier, 8/31-11/29/24	0.00	395.41
09/19/2024	CLM - 0802082	WELLS FARGO VENDOR FINANCIAL SERVICES LLC	Copier lease, September 2024	0.00	179.44
Total Rents/Leases-Equipment				0.00	1,276.58
Line Item Account 7580 -- Rents/Leases-Structure					
07/01/2024	CLM - 0792559	Community Radio Inc	Gibraltar space rental qtrly, July-September 2024	0.00	2,584.56
Total Rents/Leases-Structure				0.00	2,584.56
Line Item Account 7630 -- Small Tools & Instruments					
07/29/2024	CLM - 0795071	GARET BLAKE	G. Blake Reimb: Battery restock	0.00	193.62
Total Small Tools & Instruments				0.00	193.62

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7650 -- Special Departmental Expense					
07/22/2024	CLM - 0794752	HAYWARD LUMBER COMPANY SB	4th of July prep, ram board and tape	0.00	335.18
07/24/2024	CLM - 0794990	MARBORG INDUSTRIES	Portable Restrm for 4th of July breakfast, Sta. 91	0.00	1,245.15
07/25/2024	CLM - 0795200	SANTA BARBARA TROPHY	Engraved name plates for hallway pictures	0.00	130.50
09/20/2024	CLM - 0802919	US BANK CORPORATE PAYMENT SYSTEM	CalCard full payment for 7/22/24 statement	0.00	23,134.54
09/20/2024	JE - 0272867		Reverse CalCard - full payment for 7/22/24 stmt	0.00	-23,134.54
Total Special Departmental Expense				0.00	1,710.83
Line Item Account 7671 -- Special Projects					
08/08/2024	CLM - 0796821	ADMARK DATABASE MARKETING INC	Website/Wildfire Preparedness card, print/mail	0.00	3,208.74
09/20/2024	JE - 0272867		Public Ed supplies: badge stickers	0.00	387.90
Total Special Projects				0.00	3,596.64
Line Item Account 7730 -- Transportation and Travel					
07/25/2024	TRC - 0063716	TRAVIS EDERER	T. Ederer Reimb: BDF and Vista assignments	0.00	2,132.99
07/25/2024	TRC - 0063725	ARACELI GIL NAHAS	A. Nahas Reimb: SDRMA Risk Management Workshop	0.00	237.58
08/05/2024	CLM - 0796664	EAN SERVICES LLC	Rental car: J. Gamm Lake Fire asgmt	0.00	311.89
08/05/2024	CLM - 0796664	EAN SERVICES LLC	Rental car: J. Pickents Lake Fire asgmt	0.00	903.91
08/05/2024	CLM - 0796664	EAN SERVICES LLC	Rental car: M. Juarez Grapefruit Complex asgmt	0.00	237.34
08/05/2024	TRC - 0063815	MAEVE JUAREZ	M. Juarez Reimb: Vista Fire assignment	0.00	180.00
08/07/2024	TRC - 0063827	ANTHONY HUDLEY	A. Hudley Reimb: OSC BDF Support/Vista Fire	0.00	454.00
08/07/2024	TRC - 0063828	NIC ELMQUIST	N. Elmquist Reimb: OSC BDF Support	0.00	146.00
08/07/2024	TRC - 0063829	NIC ELMQUIST	N. Elmquist Reimb: Vista Fire assignment	0.00	395.14
08/07/2024	TRC - 0063830	MAEVE JUAREZ	M. Juarez Reimb: Grapefruit Complex	0.00	331.00
08/21/2024	DJE - 0182211		Reimb for SB Chiefs Retreat, SBC (accrued FY24)	0.00	-6,500.00
08/21/2024	DJE - 0182211		Reimb for SB Chiefs Retreat, SMR (accrued FY24)	0.00	-2,500.00
08/26/2024	TRC - 0063995	ARACELI GIL NAHAS	A. Nahas Reimb: Pioneer Fire Assignment	0.00	314.66
08/28/2024	TRC - 0064030	BRANDON BENNEWATE	B. Bennewate Reimb: Willamette Cmplx assignment	0.00	981.00
08/29/2024	TRC - 0064083	TRAVIS EDERER	T. Ederer Reimb: Pioneer Incident	0.00	3,021.10

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
09/09/2024	CLM - 0801362	EAN SERVICES LLC	A. Nahas: Pioneer Fire asgmt rental car	0.00	586.06
09/09/2024	TRC - 0064207	SCOTT CHAPMAN	S. Chapman Reimb: Pioneer Fire	0.00	3,414.68
09/17/2024	TRC - 0064271	NIC ELMQUIST	N. Elmquist Reimb: Pioneer Fire assignment	0.00	403.00
09/20/2024	JE - 0272867		A. Hudley: Vista Fire asgmt travel expenses	0.00	1,772.84
09/20/2024	JE - 0272867		B. Bennewate: Shelly Fire asgmt travel expenses	0.00	262.40
09/20/2024	JE - 0272867		Business mtg: D. Neels & Sup Williams monthly mtg	0.00	37.05
09/20/2024	JE - 0272867		D. Neels: CalChiefs Conference registration	0.00	500.00
09/20/2024	JE - 0272867		D. Neels: Fire Chief Resilience & Leadership Conf	0.00	127.02
09/20/2024	JE - 0272867		E391 Crew: Thompson Fire asgmt travel expenses	0.00	83.28
09/20/2024	JE - 0272867		M. Juarez: Grapefruit Cpx asgmt travel expenses	0.00	4,482.39
09/20/2024	JE - 0272867		M. Juarez: Vista Fire asgmt travel expenses	0.00	856.45
09/20/2024	JE - 0272867		N. Elmquist: Vista Fire asgmt travel expenses	0.00	1,903.18
Total Transportation and Travel				0.00	15,074.96
Line Item Account 7731 -- Gasoline-Oil-Fuel					
07/31/2024	CLM - 0796105	McCormix Corporation	Diesel fuel, 7/23/24	0.00	2,762.40
08/05/2024	CLM - 0796657	FUEL SMART	Gasoline charges, July 2024	0.00	331.47
08/21/2024	DJE - 0182211		MWD diesel fuel reimb, 04-06/24 (accrued FY24)	0.00	-2,081.85
08/22/2024	CLM - 0798867	McCormix Corporation	Diesel fuel, 8/13/24	0.00	2,001.43
08/28/2024	CLM - 0799888	LUCAS GRANT	L. Grant Reimb: Fuel for Park Fire crew swap	0.00	94.55
09/09/2024	CLM - 0801327	McCormix Corporation	Diesel fuel, 8/29/24	0.00	1,538.38
09/13/2024	CLM - 0801553	FUEL SMART	Gasoline charges, August 2024	0.00	703.48
09/20/2024	JE - 0272867		Gasoline charges (CalCard)	0.00	3,322.29
09/23/2024	CLM - 0802449	AARON BRINER	A. Briner Reimb: Fuel, 9/15/24	0.00	88.94
09/25/2024	CLM - 0803575	McCormix Corporation	Diesel fuel, 9/19/24	0.00	1,528.63
Total Gasoline-Oil-Fuel				0.00	10,289.72
Line Item Account 7732 -- Training					
07/08/2024	CLM - 0793178	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT certification renewal: 1 employee	0.00	37.00
07/30/2024	TRC - 0063767	PATRICK RUIZ	P. Ruiz Reimb: Company Officer 2A	0.00	1,332.46

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/27/2024	CLM - 0798359	NICHOLAS EUBANK	N. Eubank Reimb: College of LAW, LAW 6918, 6206/16	0.00	3,000.00
09/16/2024	CLM - 0801764	HELPING HAND HEALTH EDUCATION LLC	BLS recertification card, C. Luna	0.00	11.00
09/18/2024	CLM - 0801512	ACROSS THE STREET PRODUCTIONS	Blue Card: Instructors/users annual renewal	0.00	6,375.00
09/24/2024	TRC - 0064308	PATRICK RUIZ	P. Ruiz Reimb: Company Officer 2D	0.00	1,261.64
			Total Training	0.00	12,017.10
Line Item Account 7760 -- Utilities					
07/08/2024	MIC - 0197743	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	515.04
07/08/2024	MIC - 0197743	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	445.98
07/11/2024	MIC - 0197926	THE GAS COMPANY	Gas service, Sta. 91 - 07/01/24	0.00	73.03
07/11/2024	MIC - 0197926	THE GAS COMPANY	Gas service, Sta. 92 - 07/02/24	0.00	99.49
07/23/2024	CLM - 0794765	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 91 & 92	0.00	4,224.97
08/08/2024	MIC - 0198771	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	643.48
08/08/2024	MIC - 0198771	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	384.76
08/09/2024	MIC - 0198920	THE GAS COMPANY	Gas service, Sta. 91 - 07/31/24	0.00	69.46
08/09/2024	MIC - 0198920	THE GAS COMPANY	Gas service, Sta. 92 - 08/01/24	0.00	88.20
08/22/2024	CLM - 0798828	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	4,274.96
09/16/2024	MIC - 0200208	THE GAS COMPANY	Gas service, Sta. 91 - 08/30/24	0.00	66.44
09/16/2024	MIC - 0200208	THE GAS COMPANY	Gas service, Sta. 92 - 09/03/24	0.00	96.07
09/17/2024	MIC - 0200191	MONTECITO WATER DISTRICT	Water service, Sta. 91	0.00	584.68
09/17/2024	MIC - 0200191	MONTECITO WATER DISTRICT	Water service, Sta. 92	0.00	467.08
			Total Utilities	0.00	12,033.64
Line Item Account 7830 -- Interest Expense					
07/22/2024	EFC - 0039828	US Bank Trust NA	POB 2021 interest payment, 7/2024	0.00	42,166.67
			Total Interest Expense	0.00	42,166.67
Line Item Account 8300 -- Equipment					
08/27/2024	JE - 0270682		SEC DEP MFPD Communication Equip 24ZCI-49	0.00	1,000.00

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
09/25/2024	CLM - 0803576	PACIFIC ARC INC ARCHITECTS	LMR project: Architectural services, July-Aug 2024	0.00	1,392.50
			Total Equipment	0.00	2,392.50
			Total Montecito Fire Protection Dist	0.00	6,853,163.43

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 8300 -- Equipment					
07/25/2024	CLM - 0795414	HI-TECH EMERGENCY VEHICLE SERVICE INC	New Squad 91: Chassis prepayment, Ford 450	0.00	74,610.00
Total Equipment				0.00	74,610.00
Total Montecito Fire Cap Outlay Res				0.00	74,610.00

Cost Transactions

From 7/1/2024 to 9/30/2024

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7460 -- Professional & Special Service					
07/01/2024	AUT - EACRvsl	PRICE POSTEL & PARMA	Joint FS: Legal services June 2024 (accrual)	0.00	-1,053.00
07/08/2024	CLM - 0793148	PRICE POSTEL & PARMA	Joint FS: Legal services, June 2024	0.00	1,053.00
08/16/2024	CLM - 0797888	PRICE POSTEL & PARMA	Joint FS: Legal services, July 2024	0.00	390.00
09/16/2024	CLM - 0801659	PRICE POSTEL & PARMA	Joint FS: Legal services, August 2024	0.00	663.00
			Total Professional & Special Service	0.00	1,053.00
Line Item Account 8200 -- Structures&Struct Improvements					
09/23/2024	CLM - 0802809	TRI COUNTY BLINDS & DRAPES	Window coverings for 1259 East Valley Rd	0.00	2,064.79
			Total Structures&Struct Improvements	0.00	2,064.79
			Total Montecito Fire Land & Building	0.00	3,117.79

Financial Trend

As of: 9/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2022 Year-To-Date Actual	9/30/2023 Year-To-Date Actual	9/30/2024 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	-50,949.76	-38,935.75	-51,583.65
3011 -- Property Tax-Unitary	-0.39	151.15	1.70
3015 -- PT PY Corr/Escapes Secured	28,162.11	29,282.09	33,274.66
3020 -- Property Tax-Current Unsecd	-7,254.79	-2,225.15	461.95
3023 -- PT PY Corr/Escapes Unsecured	797.51	6,185.71	1,048.12
3040 -- Property Tax-Prior Secured	-551.81	19.46	725.21
3050 -- Property Tax-Prior Unsecured	2,876.33	3,122.66	1,121.54
3054 -- Supplemental Pty Tax-Current	102,662.96	114,292.56	61,650.22
3056 -- Supplemental Pty Tax-Prior	4,096.62	-73.53	203.79
Taxes	<u>79,838.78</u>	<u>111,819.20</u>	<u>46,903.54</u>
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	130.78	339.14	168.02
Fines, Forfeitures, and Penalties	<u>130.78</u>	<u>339.14</u>	<u>168.02</u>
Use of Money and Property			
3380 -- Interest Income	9,460.74	57,700.48	82,167.70 10
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	<u>9,460.74</u>	<u>57,700.48</u>	<u>82,167.70</u>
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	41,043.36	-100,942.00	-230,201.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
4310 -- State Grant	-0.05	-71,744.00	0.00
Intergovernmental Revenue-State	<u>41,043.31</u>	<u>-172,686.00</u>	<u>-230,201.00</u>
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	183,701.91	0.00	-0.03

Financial Trend

As of: 9/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2022 Year-To-Date Actual	9/30/2023 Year-To-Date Actual	9/30/2024 Year-To-Date Actual
4610 -- Federal Aid for Disaster	0.00	0.00	-507,366.00
Intergovernmental Revenue-Federal	183,701.91	0.00	-507,366.03
Charges for Services			
5105 -- Reimb for District Services	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	2,598.86	0.00	4,518.63
5780 -- Insurance Proceeds & Recovery	0.00	0.00	0.00
5894 -- Other-Payment for Damages	0.00	0.00	0.00
5895 -- Other-Donations	0.00	0.00	0.00
5909 -- Other Miscellaneous Revenue	325.00	0.00	-2,300.00
Miscellaneous Revenue	2,923.86	0.00	2,218.63
Revenues	317,099.38	-2,827.18	-606,109.14
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	3,521,986.55	2,330,352.09	2,580,285.47
6300 -- Overtime	0.00	1,105,700.42	1,491,382.73
6301 -- Overtime - Reimbursable	0.00	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00
6400 -- Retirement Contribution	1,187,536.41	387,841.89	1,006,614.02
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	52,207.57	51,120.07	60,515.40
6600 -- Health Insurance Contrib	558,539.96	590,579.86	651,194.00
6700 -- Unemployment Ins Contribution	67.20	68.88	67.20
6900 -- Workers Compensation	698,333.90	545,943.92	496,534.52
Salaries and Employee Benefits	6,018,671.59	5,011,607.13	6,286,593.34

Financial Trend

As of: 9/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2022 Year-To-Date Actual	9/30/2023 Year-To-Date Actual	9/30/2024 Year-To-Date Actual
Services and Supplies			
7030 -- Clothing and Personal	15,403.86	27,805.06	894.47
7050 -- Communications	32,254.57	43,512.42	23,340.90
7060 -- Food	224.00	-712.96	543.59
7070 -- Household Supplies	5,441.69	7,609.47	7,445.11
7090 -- Insurance	97,377.00	108,929.00	150,895.00
7120 -- Equipment Maintenance	8,336.29	8,380.36	6,083.08
7200 -- Structure & Ground Maintenance	14,187.17	142,848.03	12,660.45
7205 -- Fire Defense Zone	76,588.37	81,042.00	61,865.77
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	4,723.25	0.00	16,776.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	3,182.92
7363 -- Equipment Maintenance	25,539.79	33,303.58	16,009.62
7400 -- Medical, Dental and Lab	11,273.39	62,754.07	8,837.10
7430 -- Memberships	150.00	0.00	1,658.00
7450 -- Office Expense	2,646.78	1,772.15	2,202.16
7456 -- IT Hardware Purchase < \$5K	0.00	3,892.15	3,542.53
7460 -- Professional & Special Service	64,243.27	128,182.38	82,661.50
7507 -- ADP Payroll Fees	2,480.31	2,498.37	2,951.94
7510 -- Contractual Services	73,484.48	88,987.18	61,049.13
7530 -- Publications & Legal Notices	2,637.60	210.00	634.00
7540 -- Rents/Leases-Equipment	1,195.92	1,046.43	1,276.58
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,449.62	2,525.76	2,584.56
7630 -- Small Tools & Instruments	0.00	134.67	193.62
7650 -- Special Departmental Expense	25,490.22	42,926.72	1,710.83
7671 -- Special Projects	2,104.19	0.00	3,596.64

Financial Trend

As of: 9/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2022 Year-To-Date Actual	9/30/2023 Year-To-Date Actual	9/30/2024 Year-To-Date Actual
7730 -- Transportation and Travel	10,685.16	9,403.24	15,074.96
7731 -- Gasoline-Oil-Fuel	14,791.42	7,491.43	10,289.72
7732 -- Training	6,738.24	11,245.44	12,017.10
7760 -- Utilities	14,096.13	16,249.48	12,033.64
Services and Supplies	514,542.72	832,036.43	522,010.92
Other Charges			
7830 -- Interest Expense	62,177.76	52,259.00	42,166.67
Other Charges	62,177.76	52,259.00	42,166.67
Capital Assets			
8200 -- Structures&Struct Improvements	1,050.00	6,630.00	0.00
8300 -- Equipment	0.00	123,404.89	2,392.50
Capital Assets	1,050.00	130,034.89	2,392.50
Expenditures	6,596,442.07	6,025,937.45	6,853,163.43
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
Other Financing Sources & Uses	0.00	0.00	0.00
Changes to Fund Balances			
Decrease to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00
Decrease to Residual Fund Balance	0.00	0.00	0.00
Increase to Residual Fund Balance			
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00

Financial Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2022 Year-To-Date Actual	9/30/2023 Year-To-Date Actual	9/30/2024 Year-To-Date Actual
Increase to Residual Fund Balance	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-6,279,342.69	-6,028,764.63	-7,459,272.57
Net Financial Impact	-6,279,342.69	-6,028,764.63	-7,459,272.57

Expenditure Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	4/30/2024 Month-To-Date Actual	5/31/2024 Month-To-Date Actual	6/30/2024 Month-To-Date Actual	7/31/2024 Month-To-Date Actual	8/31/2024 Month-To-Date Actual	9/30/2024 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	908,486.33	1,053,489.38	1,070,120.14	879,231.33	1,015,137.10	685,917.04
6300 -- Overtime	226,824.24	324,704.11	-40,655.92	315,355.21	879,098.65	296,928.87
6301 -- Overtime - Reimbursable	0.00	0.00	359,117.13	0.00	0.00	0.00
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00	0.00	0.00	0.00
6400 -- Retirement Contribution	251,349.72	168,683.86	271,687.91	662,123.63	172,698.02	171,792.37
6450 -- Supp Retirement Contribution	0.00	0.00	750,000.00	0.00	0.00	0.00
6550 -- FICA/Medicare	15,847.38	15,474.09	16,231.30	20,743.80	19,902.26	19,869.34
6600 -- Health Insurance Contrib	225,476.13	226,978.87	218,246.19	217,197.85	217,447.30	216,548.85
6700 -- Unemployment Ins Contribution	464.80	26.88	20.16	16.80	26.88	23.52
6900 -- Workers Compensation	0.00	0.00	0.00	496,534.52	0.00	0.00
Total Salaries and Employee Benefits	1,628,448.60	1,789,357.19	2,644,766.91	2,591,203.14	2,304,310.21	1,391,079.99
Services and Supplies						
7030 -- Clothing and Personal	3,861.76	62,467.82	-651.66	0.00	493.72	400.75
7050 -- Communications	12,538.58	6,964.93	10,878.46	8,385.44	8,877.21	6,078.25
7060 -- Food	0.00	3,495.49	498.71	328.37	0.00	215.22
7070 -- Household Supplies	1,970.81	11,364.24	6,719.01	1,286.74	4,211.08	1,947.29
7090 -- Insurance	0.00	5,000.00	0.00	150,895.00	0.00	0.00
7120 -- Equipment Maintenance	8,813.50	25,796.09	6,369.40	2,856.93	3,226.15	0.00
7200 -- Structure & Ground Maintenance	40,513.88	9,685.74	33,197.40	393.00	9,974.69	2,292.76
7205 -- Fire Defense Zone	32,884.21	22,277.31	44,818.06	35,060.09	24,397.23	2,408.45
7322 -- Consulting & Mgmt Fees	0.00	952.76	1,448.66	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	16,939.00	0.00	0.00	16,776.00
7348 -- Instruments & Equip. < \$5000	6,941.74	24,255.73	9,859.86	0.00	253.72	2,929.20
7363 -- Equipment Maintenance	9,467.40	13,843.13	18,050.96	6,950.38	5,868.50	3,190.74
7400 -- Medical, Dental and Lab	7,696.67	6,261.02	8,601.14	2,114.72	2,203.60	4,518.78
7430 -- Memberships	0.00	175.00	850.00	400.00	0.00	1,258.00

Expenditure Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	4/30/2024 Month-To-Date Actual	5/31/2024 Month-To-Date Actual	6/30/2024 Month-To-Date Actual	7/31/2024 Month-To-Date Actual	8/31/2024 Month-To-Date Actual	9/30/2024 Month-To-Date Actual
7450 -- Office Expense	1,266.02	4,667.52	1,869.54	186.13	441.27	1,574.76
7456 -- IT Hardware Purchase < \$5K	0.00	0.00	1,207.75	3,542.53	0.00	0.00
7460 -- Professional & Special Service	31,848.05	16,554.07	91,091.00	15,735.00	25,926.00	41,000.50
7507 -- ADP Payroll Fees	1,095.77	601.45	1,147.19	1,027.24	880.95	1,043.75
7510 -- Contractual Services	2,425.64	2,382.61	6,731.84	20,043.31	9,162.20	31,843.62
7530 -- Publications & Legal Notices	0.00	240.00	0.00	340.00	0.00	294.00
7540 -- Rents/Leases-Equipment	179.44	179.44	914.93	179.44	917.70	179.44
7546 -- Administrative Expense	199,645.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	0.00	2,584.56	0.00	0.00
7630 -- Small Tools & Instruments	0.00	1,036.34	1,684.62	193.62	0.00	0.00
7650 -- Special Departmental Expense	77,239.33	-76,395.74	3,295.00	1,710.83	0.00	0.00
7671 -- Special Projects	0.00	3,490.03	2,564.51	0.00	3,208.74	387.90
7730 -- Transportation and Travel	133.52	13,132.26	-6,693.26	2,370.57	-1,723.96	14,428.35
7731 -- Gasoline-Oil-Fuel	3,664.25	13,949.82	10,497.52	2,762.40	345.60	7,181.72
7732 -- Training	7,023.76	9,956.06	21,149.38	1,369.46	3,000.00	7,647.64
7760 -- Utilities	4,118.47	4,745.17	4,978.43	5,358.51	5,460.86	1,214.27
Total Services and Supplies	453,327.80	187,078.29	298,017.45	266,074.27	107,125.26	148,811.39
Other Charges						
7830 -- Interest Expense	0.00	0.00	0.00	42,166.67	0.00	0.00
Total Other Charges	0.00	0.00	0.00	42,166.67	0.00	0.00
Capital Assets						
8200 -- Structures&Struct Improvements	88,705.77	76,670.50	54,049.95	0.00	0.00	0.00
8300 -- Equipment	0.00	12,787.59	14,085.95	0.00	1,000.00	1,392.50
Total Capital Assets	88,705.77	89,458.09	68,135.90	0.00	1,000.00	1,392.50
Total Expenditures	2,170,482.17	2,065,893.57	3,010,920.26	2,899,444.08	2,412,435.47	1,541,283.88

Expenditure Trend

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	4/30/2024 Month-To-Date Actual	5/31/2024 Month-To-Date Actual	6/30/2024 Month-To-Date Actual	7/31/2024 Month-To-Date Actual	8/31/2024 Month-To-Date Actual	9/30/2024 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	1,250,000.00	0.00	0.00	0.00
7910 -- Long Term Debt Princ Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	1,250,000.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	1,250,000.00	0.00	0.00	0.00
Changes to Fund Balances						
Changes to Residual Fund Balance						
9601 -- Residual Fund Balance-Inc/Dec	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Residual Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	2,170,482.17	2,065,893.57	4,260,920.26	2,899,444.08	2,412,435.47	1,541,283.88
Total Report	2,170,482.17	2,065,893.57	4,260,920.26	2,899,444.08	2,412,435.47	1,541,283.88

Attachment B

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
September 2023	12,924,995.65	-	(378,296.98)	4,852.62	12,541,846.05	-2.96%	5.82%
October 2023	12,541,846.05	-	(255,073.53)	4,762.43	12,282,010.09	-2.07%	2.35%
November 2023	12,282,010.09	-	713,996.43	4,694.89	12,991,311.63	5.78%	4.27%
December 2023	12,991,311.63	-	575,483.14	4,869.48	13,561,925.29	4.39%	10.20%
January 2024	13,561,925.29	-	(1,968.15)	5,017.39	13,554,939.75	-0.05%	6.12%
February 2024	13,554,939.75	-	102,257.78	5,014.57	13,652,182.96	0.72%	9.03%
March 2024	13,652,182.96	-	233,921.73	5,036.06	13,881,068.63	1.68%	9.16%
April 2024	13,881,068.63	-	(376,667.21)	5,087.78	13,499,313.64	-2.75%	5.59%
May 2024	13,499,313.64	-	342,013.54	5,002.35	13,836,324.83	2.50%	8.89%
June 2024	13,836,324.83	-	163,373.14	5,089.30	13,994,608.67	1.14%	8.26%
July 2024	13,994,608.67	-	314,584.56	5,123.61	14,304,069.62	2.21%	9.42%
August 2024	14,304,069.62	-	231,104.07	5,197.00	14,529,976.69	1.58%	12.80%
Total		-	1,664,728.52	59,747.48			

Total Contributions to the Plan = \$ 8,376,000

Total OPEB Liability at 6/30/2022 = \$ 15,584,413

PARS OPEB balance at 6/30/2022 = 12,373,446

Net OPEB Liability at 6/30/2022 = \$ **3,210,967**

Funded status = **79.4%**

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M % (net)	12-M % (net)
September 2023	6,153,832.09	-	(180,206.91)	2,310.42	5,971,314.76	-2.97%	5.82%
October 2023	5,971,314.76	-	(121,272.78)	2,266.94	5,847,775.04	-2.07%	2.35%
November 2023	5,847,775.04	-	339,647.61	2,234.82	6,185,187.83	5.77%	4.26%
December 2023	6,185,187.83	-	273,741.68	2,317.85	6,456,611.66	4.39%	10.19%
January 2024	6,456,611.66	-	(929.12)	2,388.73	6,453,293.81	-0.05%	6.11%
February 2024	6,453,293.81	-	48,673.46	2,387.37	6,499,579.90	0.72%	9.02%
March 2024	6,499,579.90	-	111,362.52	2,397.59	6,608,544.83	1.68%	9.16%
April 2024	6,608,544.83	-	(179,319.72)	2,422.22	6,426,802.89	-2.75%	5.58%
May 2024	6,426,802.89	-	162,826.27	2,381.53	6,587,247.63	2.50%	8.89%
June 2024	6,587,247.63	-	77,777.04	2,422.98	6,662,601.69	1.14%	8.25%
July 2024	6,662,601.69	-	149,781.18	2,439.40	6,809,943.47	2.21%	9.42%
August 2024	6,809,943.47	-	110,036.81	2,474.32	6,917,505.96	1.58%	12.79%
Total		-	792,118.04	28,444.17			

Total Contributions to the Plan = \$ 5,600,000

Total Accrued Pension Liability at 6/30/2023 = \$ 134,595,098

CalPERS total assets at 6/30/2023 = 110,912,493

Net Pension Liability at 6/30/2023 = \$ **23,682,605**

*Funded status = **82.4%**

*The PARS pension trust balance at 6/30/23 was \$6,148,326. When combined with CalPERS assets, total assets equal \$117,060,819, or a pension funded status of 87.0%.



MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
7/1/2024 to 7/31/2024

David Neels
 Fire Chief
 Montecito Fire Protection District
 595 San Ysidro Rd.
 Santa Barbara, CA 93108

Account Summary

Source	Balance as of 7/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2024
OPEB	\$13,994,608.68	\$0.00	\$314,584.56	\$5,123.61	\$0.00	\$0.00	\$14,304,069.63
PENSION	\$6,662,601.69	\$0.00	\$149,781.18	\$2,439.40	\$0.00	\$0.00	\$6,809,943.47
Totals	\$20,657,210.37	\$0.00	\$464,365.74	\$7,563.01	\$0.00	\$0.00	\$21,114,013.10

Investment Selection

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

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	2.25%	6.07%	9.77%	0.68%	4.34%	5.25%	1/19/2010
PENSION	2.25%	6.07%	9.79%	0.69%	4.23%	-	6/29/2017

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value
 Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.
 Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.
 Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

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



MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
8/1/2024 to 8/31/2024

David Neels
 Fire Chief
 Montecito Fire Protection District
 595 San Ysidro Rd.
 Santa Barbara, CA 93108

Account Summary

Source	Balance as of 8/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 8/31/2024
OPEB	\$14,304,069.63	\$0.00	\$231,104.07	\$5,197.00	\$0.00	\$0.00	\$14,529,976.70
PENSION	\$6,809,943.47	\$0.00	\$110,036.81	\$2,474.32	\$0.00	\$0.00	\$6,917,505.96
Totals	\$21,114,013.10	\$0.00	\$341,140.88	\$7,671.32	\$0.00	\$0.00	\$21,447,482.66

Investment Selection

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

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	1.62%	5.13%	12.89%	0.99%	4.90%	5.21%	1/19/2010
PENSION	1.62%	5.13%	12.92%	0.99%	4.48%	-	6/29/2017

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

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



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

Agenda

Item #4



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief 
Prepared by: Araceli Nahas, Accountant 
Date: October 28, 2024
Topic: Review Independent Accountant's Report on Applying Agreed-Upon Procedures for the California Fire Assistance Agreement

Summary

In October 2023, the District was selected by the California Office of Emergency Services (CalOES) to participate in calendar year 2020 audits for the California Fire Assistance Agreement (CFAA). The State Controller's Office (SCO) performed the audit, and the report provides a summary of the agreed-upon procedures engagement.

The agreed-upon procedures focused on compliance of CFAA reimbursements, claims, and reported salary surveys. The SCO's findings indicated minor adjustments; however, these were immaterial, and no further action is required at this time.

Background

The California Fire Assistance Agreement (CFAA) governs the reimbursement of local government fire agencies for costs incurred during state and federal mutual aid assignments. The agreement delineates how local fire agencies are compensated for personnel, equipment, and related expenses when deployed to incidents.

As part of the oversight process, CalOES can select fire agencies to audit their compliance with the CFAA. Our District was selected for the calendar year 2020 audits. The District provided all requested documents to the SCO engagement staff and fully complied with the process. The final report was issued on October 15, 2024.

Scope of Agreed-Upon Procedures

The agreed-upon procedures focused on several key areas, including:

1. **Salary Survey Review:** Confirm the accuracy of hourly rates reported and review the administrative rate calculation to ensure compliance with CFAA guidelines.
2. **Cost Allocations:** Review of how costs for personnel, equipment, and other incident-related expenses were allocated and claimed.
3. **Documentation:** Review supporting documentation for the expenses claimed, including payroll records, employee compensation policies, and invoices.
4. **Reimbursement Accuracy:** Evaluate whether amounts reimbursed by CalOES matched the amounts claimed.

Findings

The State Controller's Office provided a detailed report summarizing their findings based on the agreed-upon procedures engagement. Key highlights include:

- **Compliance with CFAA Guidelines:** The District demonstrated compliance with the CFAA guidelines.
- **Minor Adjustments:** A few discrepancies were identified in the recalculated personnel costs, resulting from differences in the salary survey hourly rates compared to an employee's actual rate at the time of assignment. We acknowledge the difference identified in the recalculated personnel costs. However, it is the District's standard practice to update the salary survey annually on June 30th each year, in compliance with CFAA guidelines, and whenever District-wide pay rate changes occur.
- **No Material Findings:** The SCO concluded that the adjustments were minor, and no material findings were identified that would require significant corrective action.

Conclusion

The agreed-upon procedures engagement by the State Controller's Office found no material issues that would require further action or adjustments.

Staff recommends that the Board accept and file the SCO Independent Accountant's Report on Applying Agreed-Upon Procedures.

Attachments

1. SCO Independent Accountant's Report on Applying Agreed-Upon Procedures

Strategic Plan Reference

Strategic Plan Goal #8, Ensure Financial Accountability & Transparency

MONTECITO FIRE PROTECTION DISTRICT

Independent Accountant's Report on
Applying Agreed-upon Procedures

CALIFORNIA FIRE ASSISTANCE AGREEMENT SALARY SURVEYS AND REIMBURSEMENT CLAIMS

January 1, 2020, through December 31, 2020



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

October 2024



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

October 15, 2024

Mr. David Neels, Chief
Montecito Fire Protection District
595 San Ysidro Road
Santa Barbara, CA 93108

Dear Chief Neels:

The State Controller's Office has performed agreed-upon procedures to evaluate the salary surveys and mutual aid reimbursement claims submitted by the Montecito Fire Protection District (MFPD) for compliance with the California Fire Assistance Agreement. The MFPD submitted salary surveys and mutual aid reimbursement claims to the California Governor's Office of Emergency Services during the period of January 1, 2020, through December 31, 2020.

The MFPD claimed and was reimbursed \$133,828 during the period.

As a result of performing the agreed-upon procedures, we found differences between the amount claimed on the invoice and the amounts supported by the documentation that the MFPD provided, as noted in the Adjustments column of the Schedule.

We communicated the procedures performed and our findings to representatives of the MFPD and the California Governor's Office of Emergency Services on Thursday, June 27, 2024.

If you have any questions regarding this report, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at 916-327-3138, or email at lkurokawa@sco.ca.gov. Thank you.

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/ac

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MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

INDEPENDENT ACCOUNTANT’S REPORT ON
APPLYING AGREED-UPON PROCEDURES

The State Controller’s Office (SCO) has performed the procedures described below, which were agreed to by the California Governor’s Office of Emergency Services (Cal OES) and the SCO to evaluate salary surveys and mutual aid reimbursement claims submitted by the Montecito Fire Protection District (MFPD) for the calendar year ending December 31, 2020, to assist Cal OES management in determining whether the MFPD complied with the terms of the California Fire Assistance Agreement (CFAA).

The MFPD’s management is responsible for its compliance with the specified requirements. The sufficiency of these procedures is solely the responsibility of Cal OES, and the accuracy of the salary surveys and reimbursement claims is the responsibility of the MFPD. Consequently, the SCO makes no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Cal OES has agreed to the procedures performed and acknowledges that they are appropriate to meet the intended purpose of determining compliance with the CFAA and to report on findings based on the procedures performed. The procedures performed may not address all of the items of interest to a user of this report, and may not meet the needs of all users of this report; therefore, users are responsible for determining whether the procedures are appropriate for their purposes.

The MFPD claimed and was reimbursed \$133,828 for costs incurred during calendar year (CY) 2020 based on Invoice Number U-20201054, submitted to Cal OES on November 30, 2020.

As a result of performing the agreed-upon procedures, we found differences between the amounts claimed on the invoice and the amounts supported by the documentation that the MFPD provided, as noted in the Adjustments column of the Schedule.

AGREED-UPON PROCEDURES	FINDINGS
<p>1. Conduct a planning meeting with Cal OES to gain relevant knowledge of the MFPD’s processes and procedures, copies of filed salary surveys, and copies of reimbursement claims.</p>	<p>We met with representatives of the Cal OES Fire and Rescue Division on October 5, 2023. Cal OES provided relevant documents, including the MFPD’s CY 2020 salary survey dated June 29, 2020, Invoice Number U-20201054 for the reimbursement thereof. This invoice covers costs associated with the Santa Clara Unit (SCU) Lightning Complex fires, to which the MFPD’s three strike teams were deployed from August 26, 2020, through August 31, 2020, and from August 30, 2020, through September 3, 2020.</p>

<p align="center">AGREED-UPON PROCEDURES</p>	<p align="center">FINDINGS</p>
<p>2. Confirm the accuracy of all hourly rates that exceed the standard-time (ST) base rates claimed on the fire agency’s salary survey(s) by tracing the annual salary and the average number of hours worked to the fire agency’s payroll records for the employee classifications included in its salary survey(s).</p>	<p>FINDING 1: The MFPD submitted its salary survey to Cal OES on June 29, 2020, and used the reported salary rates to claim \$98,843 in personnel costs on Invoice Number U-20201054. As a result of performing Agreed-upon Procedure (AUP) Number 2, we found that the average hourly rates in the MFPD’s salary survey did not match the payroll records that the MFPD provided. The discrepancies resulted in minor salary rate differences for various employee classifications. Using the data provided, we recalculated the MFPD’s personnel costs and found a difference of \$507.</p> <p>See the Findings section.</p>
<p>3. If the fire agency claimed the ST base rates, determine whether it incurred personnel costs greater than the ST base rates by computing actual productive hourly rates based on information obtained from applicable fire agency payroll records for the employee classifications included in its salary survey(s).</p>	<p>We did not perform this procedure because the MFPD claimed rates that were greater than the ST base rates.</p>
<p>4. Confirm the accuracy of workers’ compensation insurance rates claimed by comparing them to supporting fire agency payroll records or other supporting documentation.</p>	<p>FINDING 2: The June 29, 2020, salary survey submitted by the MFPD did not report a workers’ compensation insurance rate. However, we confirmed that the MFPD included a workers’ compensation insurance rate of 7.28% in its calculations of average salary rates. The MFPD provided a Workers’ Compensation Program Invoice prepared by the Special District Risk Management Authority supporting a rate of 7.33%. We used this rate to recalculate the MFPD’s average hourly salary rates. Therefore, the 0.05% rate difference contributed to the difference in salary costs described in Finding 1 and the difference in indirect costs described in Finding 3.</p> <p>See the Findings section</p>
<p>5. Confirm the accuracy of unemployment insurance rates (UI) claimed by comparing them to supporting fire agency payroll records or other supporting documentation.</p>	<p>The June 29, 2020, salary survey submitted by the MFPD did not report a UI rate. However, we confirmed that the MFPD included a UI rate of 1.6% in its calculations of average salary rates. The MFPD provided a Notice of Contribution Rates and Statement of UI Reserve Account prepared by the Employment Development Department supporting the 1.6% rate. We included the 1.6% rate in our recalculation of personnel costs noted in Finding 1.</p>

<p align="center">AGREED-UPON PROCEDURES</p>	<p align="center">FINDINGS</p>
<p>6. If the fire agency claimed an administrative cost rate exceeding the default 10% rate, request a copy of its 2020 Cal OES Salary Survey/Administrative Rate form (rate form) or other support, such as an indirect cost rate proposal from the fire agency. Confirm that the amounts included as direct and indirect costs are consistent with cost principles in Subpart E of Title 2, Code of Federal Regulations, part 200, and trace expenditure amounts in its administrative rate calculation with information from its accounting system.</p>	<p>FINDING 3: The MFPD reported a 14.14% administrative cost rate in its salary survey and used the reported rate to claim \$16,579 in administrative costs on Invoice Number U-20201054. As a result of performing AUP Number 6, we found that the MFPD had prepared its rate form consistently with applicable cost principles and based its calculations on amounts that agreed with information from its accounting system. Using the information from Finding 1, we recalculated the MFPD’s administrative costs and found a difference of \$72.</p> <p>See the Findings section.</p>
<p>7. If the fire agency claimed costs exceeding the ST base rates for personnel above the Battalion Chief level, determine whether it has a Memorandum of Understanding (MOU), Memorandum of Agreement, Governing Body Resolution, or equivalent on file with Cal OES.</p>	<p>We did not perform this procedure because the MFPD did not claim costs exceeding the ST base rates for personnel above the Battalion Chief level.</p>
<p>8. If the fire agency claimed reimbursement for more than the actual hours worked on an incident, determine whether it has a MOU, Memorandum of Agreement, Governing Body Resolution, or equivalent on file with Cal OES.</p>	<p>The MFPD based Invoice Number U-20201054 on the total time that transpired from when its employees left the fire station to work on the SCU Lightning Complex fires until they returned (116, 97.5, and 116 hours respectively for its three strike teams), otherwise known as “portal-to-portal” reimbursement.</p> <p>The MFPD provided an MOU adopted by the MFPD’s Board of Directors on May 21, 2019. Cal OES provided an approval letter for portal-to-portal reimbursement dated August 24, 2015. Cal OES confirmed that it does not create a new approval letter unless there is a change in the employee classifications approved for portal-to-portal reimbursement and/or the agency policies regarding the payment of overtime. As there were no such changes in the May 21, 2019 MOU, the August 24, 2015 approval letter was still in effect at the time of the SCU Lightning Complex fires.</p> <p>We also compared and agreed the number of hours worked on the incident per the MFPD’s invoice to properly approved Emergency Activity records (OES F-42s).</p>
<p>9. Determine whether the fire agency received reimbursement payments from the state or federal government within 60 calendar days of Cal OES receiving its invoice(s) by comparing the date(s) of the invoice(s) submitted to the date(s) of related payment(s) received.</p>	<p>The MFPD received reimbursement for its costs within 60 calendar days of Cal OES receiving its invoice. The MFPD submitted Invoice Number U-20201054 to Cal OES on November 30, 2020. The MFPD received a check on January 26, 2021, for the full invoice amount and deposited it on March 16, 2021.</p>

AGREED-UPON PROCEDURES	FINDINGS
<p>10. If the fire agency used personnel classified as volunteers, ensure that such personnel received compensation for their services consistent with the amounts that the fire agency claimed and was reimbursed on its invoice(s). Request that the fire agency provide documentation supporting such compensation based on appropriate accounting records.</p>	<p>We did not perform this procedure because the MFPD did not use the services of volunteer firefighters for the Kincade Fire deployment.</p>
<p>11. Confirm that the MFPD received full reimbursement by comparing the amount that it claimed and was reimbursed pursuant to the MFPD invoice to the amount that it compensated its employees based on appropriate accounting records. If the amount claimed and reimbursed exceeds the amount paid to the MFPD’s employees, request support showing that the MFPD incurred the additional amount for the reimbursement of backfill costs while its strike team employees were deployed elsewhere.</p>	<p>The MFPD submitted its salary survey to Cal OES on June 29, 2020, and used it to claim \$133,828 in total costs (\$98,843 in salary costs, \$16,579 in administrative costs, and \$18,406 in equipment costs) on Invoice Number U-20201054. After performing AUP Numbers 2, 4, 5, and 6, we found that the MFPD incurred costs totaling \$134,407 (\$99,350 in salary costs, \$16,651 in administrative costs, and \$18,406 in equipment costs). Therefore, the MFPD received full reimbursement for the amount claimed on its invoice.</p>

We conducted this agreed-upon procedures engagement in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and the attestation standards established by the American Institute of Certified Public Accountants.

The SCO was not engaged to, and did not, conduct an examination or review, the objective of which would be to express an opinion or conclusion on the MFPD’s compliance with the CFAA. Accordingly, the SCO does not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

The SCO is required to be independent of the MFPD and to meet other ethical responsibilities, in accordance with *Government Auditing Standards*, relating to agreed-upon procedures engagements.

The purpose of this report is to communicate to Cal OES and the MFPD the results of the aforementioned agreed-upon procedures that the SCO performed in accordance with applicable standards. This report is not suitable for any other purpose. This restriction is not intended to limit distribution of this report.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

Sacramento, California

October 15, 2024

Schedule—
Summary of Program Costs
Invoice Number U-20201054 Dated November 30, 2020

Description	Costs Claimed	Adjustments	Reference
Personnel	\$ 98,843	\$ 507	Finding 1
Overhead	-	-	
Travel expenses	-	-	
Administrative costs ¹	16,579	72	Finding 3
Workers' compensation insurance ²	-	-	
Unemployment insurance ²	-	-	
Equipment costs	18,406	-	
Total reimbursable costs	<u>\$ 133,828</u>	<u>\$ 579</u>	

¹ A claimed administrative cost rate of 14.14% was applied to personnel, workers' compensation insurance, UI, and equipment costs.

² Workers' compensation and UI rates were claimed within personnel rates.

Findings

FINDING 1— Differences in personnel costs

The MFPD submitted its CY 2020 salary survey, effective June 29, 2020, to Cal OES on June 29, 2020, and used the reported salary rates to claim \$98,843 in personnel costs on Invoice Number U-20201054. As a result of performing AUP Number 2, we found discrepancies regarding the average rate calculations for the Division Chief, Captain, Engineer, and Firefighter/Paramedic classifications.

To perform AUP Number 2, we requested that the MFPD provide support for the average hourly rates exceeding the ST base rates in its salary survey and invoice. The MFPD calculated its average salary rates by using the current actual salaries for the classifications that it claimed as required by the CFAA. However, the MFPD understated its workers’ compensation rate by 0.05% within its average hourly rate calculations, did not update its merit increases for the classifications of Captain and Engineer in a timely manner, and separated the classification of Firefighter/Paramedic into two separate classifications while calculating its average hourly rates. This caused salary rate differences for all claimed classifications.

We recalculated average hourly rates using the payroll data provided by MFPD reflecting salary rates in effect when the MFPD’s strike teams were deployed to the SCU Lightning Complex fire. In addition, as the MFPD incorporated a workers’ compensation insurance rate of 7.28% in its average salary rate calculations, we used the revised rate of 7.33%, as described in Finding 2, in our recalculations of the MFPDs personnel costs. This resulted in average hourly rate differences of \$0.07, \$0.76, \$0.57, and \$0.11 for the classifications of Division Chief, Captain, Engineer, and Firefighter/Paramedic, respectively.

We recalculated MFPD’s personnel costs for its invoice using the revised rates for the various employee classifications and found a difference of \$507. The following table summarizes the difference calculation:

Personnel Costs	Claimed				Actual				[I] = [H] - [D]
	[A] Hourly Rate	[B] Paid Rate (OT)	[C] Hours Worked	[D] = [B] × [C] Total	[E] Hourly Rate	[F] Paid Rate (OT)	[G] Hours Worked	[H] = [F] × [G] Total	
Strike Team #1									
Division Chief	\$ 149.70	\$ 149.70	116.00	\$ 17,365	\$ 149.77	\$ 149.77	116.00	\$ 17,373	\$ 8
Strike Team #2									
Captain	\$ 77.11	\$ 115.67	97.50	\$ 11,277	\$ 77.87	\$ 116.80	97.50	\$ 11,388	\$ 111
Engineer	67.57	101.36	97.50	9,882	68.14	102.22	97.50	9,966	84
Firefighter	54.87	82.31	97.50	8,025	54.98	82.47	97.50	8,041	16
Firefighter	54.87	82.31	97.50	8,025	54.98	82.47	97.50	8,041	16
Subtotal – Strike Team #2				\$ 37,209				\$ 37,436	\$ 227
Strike Team #3									
Captain	\$ 77.11	\$ 115.67	116.00	\$ 13,417	\$ 77.87	\$ 116.80	116.00	\$ 13,549	\$ 132
Engineer	67.57	101.36	116.00	11,757	68.14	102.22	116.00	11,858	101
Firefighter	54.87	82.31	116.00	9,547	54.98	82.47	116.00	9,567	20
Firefighter	54.87	82.31	116.00	9,547	54.98	82.47	116.00	9,567	20
Rounding adjustment				1				-	(1)
Subtotal – Strike Team #3				\$ 44,269				\$ 44,541	\$ 272
Grand total - all strike teams				\$ 98,843				\$ 99,350	\$ 507

**FINDING 2—
Difference in
workers’
compensation
insurance rate**

The June 29, 2020 salary survey submitted by the MFPD did not report a workers’ compensation insurance rate. As a result of performing AUP Number 6, we confirmed that the MFPD included a workers’ compensation insurance rate of 7.28% in its calculations of average salary rates.

To perform AUP Number 6, we requested that the MFPD provide support for the 7.28% workers’ compensation insurance rate used in its average salary rate calculations. The MFPD provided a Workers’ Compensation Program Invoice prepared by the Special District Risk Management Authority which supported a rate of 7.33%. We used the 7.33% rate to recalculate the MFPD’s average hourly salary rates. Therefore, the 0.05% rate difference contributed to the difference in salary costs described in Finding 1 and the difference in indirect costs described in Finding 3.

**FINDING 3—
Difference in
administrative costs**

The MFPD reported an administrative cost rate of 14.141% on its salary survey but used a rate of 14.14% to claim \$16,579 in administrative costs on Invoice Number U-20201054. To perform AUP Number 6, we requested that the MFPD provide support for the administrative cost rate that it used. We found that the administrative rate worksheet submitted with the salary survey dated June 29, 2020, reported the correct administrative rate of 14.141%.

We confirmed that the 14.141% rate reported on the MFPD’s 2020 Administrative Rate was calculated correctly and that the amounts shown on the form matched amounts in the MFPD’s accounting system. We recalculated the MFPD’s administrative costs using the corrected and supported rate of 14.14% using the information from Finding 1 and found a difference of \$72. The following table shows the details of the difference calculation:

<u>Cost Elements</u>	<u>Claimed</u>	<u>Actual</u>	<u>Difference</u>
Personnel costs	\$ 98,843	\$ 99,350	
Equipment costs	18,406	18,406	
Total costs	\$ 117,249	\$ 117,756	
Administrative cost rate	× 14.14%	× 14.14%	
Total administrative costs	<u>\$ 16,579</u>	<u>\$ 16,651</u>	<u>\$ 72</u>

Agenda Item #5



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief
Prepared by: Travis Ederer, Division Chief
Date: October 28, 2024
Topic: Retention of Dan Underwood, Underwood Management Resources, Inc.

Summary

Dan Underwood, principal for Underwood Management Resources, Inc., continues to provide consulting and oversight for the District's various logistical, structural, and infrastructure projects. To engage Mr. Underwood's services, it is necessary to enter into a Professional Services Agreement with Underwood Management Resources, Inc.

Discussion

Underwood Management Resources, Inc. has been an integral partner in multiple infrastructure projects. Mr. Underwood is responsive, respectful, and fair to all parties. He is skilled in negotiation, and navigation of the design, permitting, and construction phases.

The District is currently undertaking the following projects where a project manager is pivotal to the success:

Station 92 Carport and Gate, South Coast Land Mobile Radio upgrade, Station 91 and 92 generator upgrade and permanent installation, and Station Alerting upgrade.

Underwood Management Resources, Inc. will assist with and oversee design, engineering, selection of upgrades, implementation, and professional services.

A time and cost estimate to support a contract period through December 31, 2025 has been completed.

Conclusion

Staff recommends that the Board authorize the Fire Chief to enter into a Professional Services Agreement with Underwood Management Resources, Inc. through December 31, 2025; total costs not to exceed \$75,000 for the life of the agreement.

Attachments

1. Underwood Management Resources, Inc. Professional Services Agreement

Strategic Plan Reference

Strategic Plan Goal #5: Strengthen our Infrastructure

AGREEMENT FOR CONSULTING SERVICES

This Agreement for Consulting Services (“Agreement”) is made and entered into in the County of Santa Barbara, State of California, this ___ day of October, 2024 (the “Effective Date”), by and between the Montecito Fire Protection District (“District”) and Underwood Management Resources, Inc., a California corporation (“Consultant”).

WHEREAS, District desires to hire Consultant to perform the consulting services ; and

WHEREAS, Consultant represents that Consultant and/or Consultant’s personnel have the qualifications and experience to properly perform such services:

NOW, THEREFORE, District and Consultant hereby agree as follows:

1. **Scope of Services**

Consultant shall furnish District with consulting services as more particularly set forth in Exhibit A attached hereto and incorporated by this reference in full herein. The parties acknowledge and agree that Consultant is not licensed as a general contractor and is not performing or providing any general contractor or construction services. District agrees that all construction services will either be provided by District directly, if District is functioning as an owner/builder, or by a licensed general contractor, together with such architects, engineers, and other consultants as may be necessary or appropriate.

In the event that Consultant recommends contractors, subcontractors, consultants, materials, products or equipment to District, District agrees that Consultant makes no warranty, express or implied, as to (i) the quality, suitability, accuracy or adequacy of the services, work, findings, recommendations, plans, specifications, or professional advice given by such third parties, and (ii) the specifications or adequacy or performance of any materials, products or equipment, and Consultant shall not be liable for any damages arising out of or resulting from any labor, materials or services provided by any third party.

District acknowledges and agrees that Consultant is not responsible for job or site conditions during the course of construction and that any general contractor or other contractors shall be solely responsible for job site conditions, including compliance with all state, federal, and local laws and regulations relating to job safety and work conditions. Responsibility for construction means, methods, sequencing, techniques and procedures shall exclusively lie with the general contractor or any subcontractor.

2. **Method of Performing Services**

In performing the services, Consultant will act on behalf of District to implement District’s decisions. Subject to the terms and conditions of this Agreement, Consultant may determine the method, details, and means of performing the services described herein.

3. **Standard of Performance**

Consultant agrees to undertake these services using that standard of care, skill, and diligence normally provided by a person in performance of similar consulting services.

4. **Nonexclusive Services**

This Agreement shall not be interpreted to prevent or preclude Consultant from rendering any services for Consultant's own account or to any other person or entity as Consultant in its sole discretion shall determine. Consultant agrees that performing such services will not materially interfere with services to be performed for the District.

5. **Coordination of Services**

All services are to be coordinated with the Fire Chief or designee ("Fire Chief") and shall be performed under the general direction of Fire Chief.

6. **Principal in Charge**

Consultant hereby designates Division Chief - Operations, as its principal-in-charge and person responsible for necessary coordination with Fire Chief.

7. **Time for Performance**

All services performed under this Agreement shall be completed in a timely manner as specified by District.

8. **District's Responsibility**

District shall cooperate with Consultant as may be reasonably necessary for Consultant to perform its services. Fire Chief agrees to provide direction to Consultant as requested regarding particular project requirements.

9. **Term of Agreement**

This Agreement shall begin on the Effective Date set forth above and, unless earlier terminated pursuant to the terms hereof, shall expire on December 31, 2025.

10. **Termination**

a. This Agreement may be terminated by District if Fire Chief notifies Consultant, in writing, of Fire Chief's desire to terminate the Agreement. Such termination shall be effective ten calendar days from the date of delivery or mailing of such notice. District agrees to pay Consultant in full for all amounts due Consultant as of the effective date of termination, including any expenditures incurred on District's behalf.

b. This Agreement may be terminated by Consultant if Consultant notifies Fire Chief, in writing, of Consultant's desire to terminate the Agreement. Such termination shall be effective ten calendar days from the date of delivery or mailing of such notice and only if all assignments accepted by Consultant have been completed prior to the date of termination.

11. **Compensation**

a. District agrees to pay Consultant \$195.00 per hour plus expenses for services provided under this Agreement. For the work described in Exhibit A.

b. The acceptance by Consultant of the final payment made under this Agreement shall constitute a release of District from all claims and liabilities for compensation to Consultant for anything completed, finished or relating to Consultant's services.

c. Consultant shall provide District with a monthly invoice delineating the time and services provided by Consultant to District.

12. **Non-Appropriation of Funds**

Payments to be made to Consultant by District for services performed within the current fiscal year are within the current fiscal budget and within an available, unexhausted and unencumbered appropriation of District. In the event District does not appropriate sufficient funds for payment of Consultant's services beyond the current fiscal year, this Agreement shall cover payment for Consultant's services only up to the conclusion of the last fiscal year in which District appropriates sufficient funds and shall automatically terminate at the conclusion of such fiscal year.

13. **Records**

a. Consultant agrees that all final spreadsheets, budgets, computations, exhibits, files, plans, correspondence, reports, drawings, designs, data and photographs expressly required to be prepared by Consultant as part of the scope of services ("Documents and Materials") shall be the property of District and shall, upon completion of the services or termination of this Agreement, be delivered to Fire Chief.

b. At District's request, District shall be entitled to immediate possession of, and Consultant shall furnish to Fire Chief within ten days, all of the Documents and Materials. Consultant may retain copies of these Documents and Materials.

c. Any substantive modification of the Documents and Materials by District staff or any use of the completed Documents and Materials for other District projects, or any use of uncompleted Documents and Materials, without the written consent of Consultant, shall be at District's sole risk and without liability or legal exposure to Consultant. District agrees to indemnify, defend and hold Consultant harmless from all damages, claims, expenses and losses arising out of any reuse of the Documents and

Materials for purposes other than those described in this Agreement, unless Consultant consents in writing to such reuse.

14. **Confidentiality of Information**

Any Documents and Materials given to or prepared or assembled by Consultant under this Agreement shall be confidential and shall not be made available to any third person or organization by Consultant without prior written approval of Fire Chief except where such disclosure is required by law or court order.

15. **Indemnity**

Consultant agrees to indemnify, hold harmless and defend District, its Governing Board, and each member thereof, and every officer, employee, representative or agent of District, from any and all liability, claims, demands, actions, damages (whether in contract or tort, including personal injury, death at any time, or property damage), costs and financial loss, including all costs and expenses and fees of litigation or arbitration, that arise directly or indirectly from any acts or omissions related to this Agreement performed by Consultant or its agents, employees, subconsultants, subcontractors, consultants and other persons acting on Consultant's behalf. This agreement to indemnify, hold harmless and defend shall apply whether such acts or omissions are the product of active negligence, passive negligence, or acts for which Consultant or its agents, employees, subconsultants, subcontractors, consultants and other persons acting on Consultant's behalf would be held strictly liable.

16. **Insurance**

Consultant shall maintain prior to the beginning of and for the duration of this Agreement, insurance coverage as specified in Exhibit B attached hereto and incorporated by this reference in full herein.

17. **Independent Contractor**

a. District and Consultant agree that in the performance of the services, Consultant shall be, and is an independent contractor, and that Consultant and its employees are not employees of District. Consultant has and shall retain the right to exercise full control over the employment, direction, compensation and discharge of all persons assisting Consultant.

b. Consultant shall be solely responsible for, and shall save District harmless from, all matters relating to the payment of Consultant's employees, agents, subcontractors and subconsultants, including compliance with social security requirements, federal and State income tax withholding and all other regulations governing employer-employee relations.

c. Consultant acknowledges that Consultant and Consultant's employees are not entitled to receive from District any of the benefits or rights afforded employees of District, including but not limited to reserve leave, sick leave, vacation leave, holiday

leave, compensatory leave, Public Employees Retirement System benefits, or health, life, dental, long-term disability and workers' compensation insurance benefits.

18. **Consultant Not Agent**

Except as Fire Chief may specify in writing, Consultant, and its agents, employees, subcontractors and subconsultants shall have no authority, expressed or implied, to act on behalf of District in any capacity, as agents or otherwise, or to bind District to any obligation.

19. **Conflict of Interest**

Consultant shall promptly inform Fire Chief of any contract, agreement, arrangement, or interest that Consultant may enter into or have during the performance of this Agreement that may conflict with District's interests. This requirement includes contracts, agreements and arrangements with manufacturers, suppliers, contractors or other clients whose interests might be served by the services performed under this Agreement and Consultant's or Consultant's clients' interest in land that might be affected by the services. Consultant shall take such measures as are necessary in the performance of this Agreement to prevent actual or appearances of conflicts of interest.

20. **Assignability of Agreement**

Consultant agrees that this Agreement contemplates personal performance by Consultant and is based upon a determination of Consultant's personnel's unique competence, experience and specialized personal knowledge. Assignments of any or all rights, duties, or obligations of Consultant under this Agreement will be permitted only with the express written consent of Fire Chief, which consent may be withheld for any reason.

21. **Successors and Assigns**

Consultant and District agree that this Agreement shall be binding upon and inure to the benefit of the heirs, executors, administrators, successors and permitted assigns of Consultant and District.

22. **Force Majeure**

Consultant and District agree that neither District nor Consultant shall be responsible for delays or failures in performance resulting from acts beyond the reasonable control of either party. Such acts shall include, but not be limited to acts of God, strikes, lockouts, riots, acts of war, epidemics, governmental regulations imposed after this Agreement was executed, fire, communication line failures, earthquakes, or other disasters.

23. **Time of Essence**

Consultant and District agree that time is of the essence in regard to performance of any of the terms and conditions of this Agreement.

24. **Governing Law**

District and Consultant agree that the construction and interpretation of this Agreement and the rights and duties of District and Consultant hereunder shall be governed by the laws of the State of California.

25. **Covenants and Conditions**

Consultant and District agree that each term and each provision of this Agreement to be performed by Consultant shall be construed to be both a covenant and a condition.

26. **Compliance with Laws**

Consultant agrees to comply with all local, State, and federal laws, rules, and regulations, now or hereafter in force, pertaining to the services performed by Consultant pursuant to this Agreement.

27. **Severability**

District and Consultant agree that the invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

28. **Waiver**

District and Consultant agree that no waiver of a breach of any provision of this Agreement by either Consultant or District shall constitute a waiver of any other breach of the same provision or any other provision of this Agreement. Failure of either District or Consultant to enforce at any time, or from time to time, any provision of this Agreement, shall not be construed as a waiver of such provision or breach.

29. **Counterparts**

District and Consultant agree that this Agreement may be executed in two or more counterparts, each of which shall be deemed an original.

30. **Expenses of Enforcement**

Consultant and District agree that the prevailing party's reasonable costs, attorneys' fees and expenses, including investigation fees and expert witness fees, shall be paid by the non-prevailing party in any litigation involving the terms and conditions of this Agreement.

31. **Authority to Execute**

District and Consultant acknowledges that the person executing this Agreement have been duly authorized by the District and Consultant to do so on behalf of District and Consultant.

32. **Notices**

a. Any notices to Consultant shall be in writing and shall be delivered personally or by mail addressed to Underwood Management Resources, Inc., 2405 State Street, Santa Barbara, CA 93105, Attention: Dan Underwood.

b. Any notices to District shall be in writing and shall be delivered personally or by mail addressed to Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, CA 93108, Attention: Fire Chief.

33. **Amendment**

District and Consultant agree that the terms and conditions of the Agreement may be reviewed or modified at any time. Any modifications to this Agreement, however, shall be effective only when agreed to in writing by both Fire Chief and Consultant.

34. **Entire Agreement**

District and Consultant agree that this Agreement constitutes the entire agreement of the parties regarding the subject matter described herein and supersedes all prior communications, agreements, and promises, either oral or written.

[Signatures Appear on the following page]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date written above.

**MONTECITO FIRE PROTECTION
DISTRICT**

**UNDERWOOD MANAGEMENT
RESOURCES, INC.**

David Neels, Fire Chief

Dan Underwood

Date: _____

Date: _____

EXHIBIT A
SCOPE OF SERVICES

1. **Design Consultant Awards** -- In coordination with the District, invite/select design consultants, meet with design consultants, coordinate bid questions and clarifications, obtain pricing, and award design consultant contracts.
2. **Design Approvals** -- Regular meetings with District and architect to establish District priorities, design criteria, and general specifications. Coordination and follow up through design review approval. Assist with a preliminary budget and schedule for projects.
3. **Construction Drawings / Permits** -- Regular meetings with the District and architect, value engineering analysis, coordination with all County departments, coordination with all utility companies, follow up with design consultants for completion of the plans, follow up plan submittal through approvals and permits.
4. **Contractor Bidding** -- In coordination with the District, invite/select contractors, meet with contractors, coordinate contractor questions and clarifications, obtain pricing, and award contractor contracts.
5. **Constructions** -- Meet with the District, architect, and contractor weekly to coordinate work for all projects, track progress, discuss and resolve challenges that arise, identify and bring action items to resolution, and general building coordination to proactively stay on top of project issues. Assist with project budget and schedule and then track and update regularly. Contractor coordination/administration for RFIs, ASKs, draw review, prevailing wage submittals, releases, and insurance certificates. Necessary project site visits.
6. **Project Close Out** -- Ensure final approvals are received and delivered to the District. Coordinating all closing documents from contractor to the District (i.e., permit set of plans, as-builts, final releases, warranties, product specifications, HO manuals, etc). Final budget.

The Scope of Services is flexible and will be adjusted based on the needs of the District and may include all or part of projects as described in the RFP(s) and any related work that may be added with the written approval of District and Consultant.

EXHIBIT B INSURANCE

1. Consultant shall obtain and maintain during the performance of any services under this Agreement the following insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of services hereunder by Consultant, its agents, representatives, employees or subconsultants.
 - a. Commercial general liability insurance, including a contractual liability endorsement, in an amount not less than \$1,000,000 combined single limit for bodily injury and property damage for each claimant for general liability with coverage equivalent to Insurance Services Office commercial general liability coverage (Occurrence Form CG0001ED, November 1988). If a general aggregate limit is used, that limit shall apply separately to the project or shall be twice the occurrence amount;
 - b. Business automobile liability insurance in an amount not less than \$1,000,000 combined single limit for bodily injury and property damage for each claimant for automobile liability with coverage equivalent to Insurance Services Office automobile liability coverage (Occurrence Form CA000T, ED June 1992) covering Code No. 1, "any auto";
 - c. Workers' compensation insurance in compliance with the laws of the State of California, and employer's liability insurance in an amount not less than \$1,000,000 per claimant.
2. Consultant shall, prior to performance of any services, file with the Fire Chief certificates of insurance with original endorsements affecting coverage required by this Exhibit C. The certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements are to be on the attached forms or on other forms approved by the Fire Chief. All certificates and endorsements are to be received and approved by the Fire Chief before work commences. District reserves the right to require complete certified copies of all required insurance policies at any time.
3. Consultant agrees that all insurance coverages shall be provided by a California admitted insurance carrier with an A.M. Best rating of A:VII or better and shall be endorsed to state that coverage may not be suspended, voided, canceled by either party, or reduced in coverage or limits without 30 days' prior written notice to the Fire Chief. The Fire Chief shall not approve or accept any endorsement if the endorsement contains "best effort" modifiers or if the insurer is relieved from the responsibility to give such notice.
4. Consultant agrees that the commercial general liability and business automobile liability insurance policies shall be endorsed to name District, its Governing Board officers, employees and volunteers as additional insureds as respects: liability arising out of activities performed by or on behalf of Consultant; products and completed operations of Consultant; premises owned, occupied or used by Consultant; or automobiles owned, leased, hired or

borrowed by Consultant. The coverage shall contain no special limitations on the scope of protection afforded to District, its Governing Board, officers, employees and volunteers.

The General liability Special Endorsement Form and Automobile Liability Special Endorsement Form attached to this Exhibit C or substitute forms containing the same information and acceptable to the Fire Chief shall be used to provide the endorsements.

5. The coverages provided to District shall be primary and not contributing to or in excess of any existing District insurance coverages. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to District, its Governing Board, officers, employees and volunteers. The insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

6. Any deductibles or self-insured retentions must be declared to and approved by the Fire Chief. At the option of the Fire Chief, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects District, its Governing Board, officers, employees and volunteers, or the contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.

7. All insurance standards applicable to Consultant shall also be applicable to Consultant's subconsultants. Consultant agrees to maintain appropriate agreements with subconsultants and to provide proper evidence of coverage upon receipt of a written request from the Fire Chief.

Agenda

Item #6



STAFF REPORT

To: Montecito Fire Protection District Board of Directors
From: David Neels, Fire Chief
Date: October 28, 2024
Topic: **Side Letter of Agreement – Members of Staff**

Summary

The Finance and Administrative Manager will work as a member of Staff as defined by our current Memorandum of Understanding (MOU). The side letter of agreement serves to identify the Finance and Administrative Manager in the Members of Staff MOU, formally classify the Finance and Administrative Manager as an FLSA non-exempt position and identify salary rate. The side letter will remove the Accountant classification from the Members of Staff MOU.

Discussion

The Finance and Administrative Manager will work as a member of Staff as defined by current MOU. The Finance and Administrative Manager position was previously classified as Accountant and part of the Members of Staff MOU. Staff met with the designated representatives of the Members of Staff on the proposed side letter of agreement, and the represented group agreed to the side letter.

The side letter of agreement for Members of Staff includes modifications to Section 1: Recognition, Section 12.1: Fair Labor Standards Act (FLSA) Overtime, and Section 30: Salary Rates. Once executed, the side letter of agreement will formally modify the language of the existing MOU with Members of Staff. Specifically, this action will add the Finance and Administrative Manager to the Members of Staff MOU, and identify the Finance and Administrative Manager as an FLSA non-exempt employee.

Conclusion

Staff recommends that the Board authorize the President of the Board to execute the Side Letter of Agreement with Members of Staff dated October 28, 2024.

Attachments

1. Side Letter of Agreement to the Members of Staff Memorandum of Understanding dated October 28, 2024.

Strategic Plan Reference

Strategic Plan Goal #6, Develop Exceptional Employees

Side Letter Agreement
**To the Memorandum of Understanding between the
 Members of Staff and the Montecito Fire Protection District**
October 28, 2024

This side letter of agreement shall serve to eliminate the classification of Accountant from the Memorandum of Understanding between the Members of Staff and the Montecito Fire Protection District dated January 1, 2024, and add the classification of Finance and Administrative Manager.

Section 1: Recognition

Add the classification of Finance and Administrative Manager and remove Accountant.

Section 12.1: Fair Labor Standards Act (FLSA) Overtime

Add the classification of Finance and Administrative Manager to the sub-section of Non-exempt classifications and remove Accountant.

Section 30: Salary Rates

Add the classification of Finance and Administrative Manager in the sub-section Miscellaneous (Non-Safety) Employees at the following pay rates (effective November 1, 2024) and remove Accountant.

<u>Start</u>	<u>6 mo.</u>	<u>12 mo.</u>	<u>24 mo.</u>	<u>36 mo.</u>
\$13,549	\$14,233	\$14,947	\$15,698	\$16,481

Members of Staff

Montecito Fire Protection District

 David Neels
 Fire Chief

 Peter van Duinwyk
 President

 Travis Ederer
 Division Chief - Operations

 Aaron Briner
 Battalion Chief, Fire Marshal

 Ben Hauser
 Battalion Chief

 Anthony Hudley
 Battalion Chief

 Scott Chapman
 Battalion Chief

 Christina Atchison
 Public Information Officer

 Araceli Nahas
 Finance and Administrative Manager

Agenda

Item #7

MONTECITO FIRE PROTECTION DISTRICT

Minutes for the Regular Meeting of the Board of Directors

Held at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, CA 93108 on September 23, 2024 at 2:00 p.m.

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

Present: Director van Duinwyk, Director Lee, Director Easton, Director Dougherty, Director Powell. Chief Neels and District Counsel Mark Manion were also present.

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

Montecito resident, Chris Albertson provided a comment regarding the replacement of the fire hydrant at the corner of Stoddard and Sycamore Canyon.

- 2. Report from the Finance Committee. (Strategic Plan Goal 8)**

- a. Consider recommendation for approval of reserve funds.**

Accountant Nahas provided a staff report regarding Reserve Policies and recommended increases for FY 2024-25. Motion to approve as proposed, without the change in unrestricted residual fund balance maximum made by Director Powell, motion did not carry. Motion to approve the recommended reserve target levels for FY 2024-25 made by Director Easton, seconded by Director Lee and motion carried. Director Powell voted nay.

- b. Consider recommendation to approve Resolution 2024-06, Adoption of the Final Budget for the Fiscal Year 2024-25.**

Accountant Nahas and Director Lee highlighted items within the Final Budget. Motion to approve Resolution 2024-06, Adoption of the Final Budget for Fiscal Year 2024-25 made by Director Lee, seconded by Director Easton. The roll call vote was as follows:

Ayes: S. Dougherty, M. Lee, P. van Duinwyk, S. Easton

Nays: None

Abstain: J. A. Powell

Absent: None

- 3. Consider recommendation for approval of the Annual Employee Reimbursement Disclosure report. (Strategic Plan Goal 8)**

a. Staff report presented by Accountant Nahas.

Accountant Nahas provided a staff report regarding the Annual Employee Reimbursement Disclosure report. Motion to approve the Annual Employee Reimbursement Disclosure report made by Director Powell, seconded by Director Dougherty, and unanimously passed.

4. Consider approval of Resolution 2024-07, Establishing Appropriations Limit under Article XIII B of the State Constitution of the State of California for FY 2024-25. (Strategic Plan Goal 8)

a. Staff report presented by Accountant Nahas.

Accountant Nahas provided a staff report regarding the Appropriations Limit for FY 2024-25. Motion to approve Resolution 2024-07 made by Director Powell, seconded by Director Easton. The roll call vote was as follows:

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

Nays: None

Abstain: None

Absent: None

5. That the Board of Directors authorize the Fire Chief to enter into a Professional Services Agreement with Underwood Management Resources, Inc., in the amount of \$83,000.00. (Strategic Plan Goal 5)

a. Staff report presented by Fire Chief Neels.

Chief Neels provided a staff report regarding a Professional Services Agreement with Underwood Management Resources, Inc. There was no motion from the Board.

6. Approval of Minutes of the August 26, 2024 Regular Meeting.

Motion to approve the minutes of the August 26, 2024 Regular meeting made by Director Powell, seconded by Director Lee, and unanimously passed.

7. Fire Chief's report.

Chief Neels stated that he and Chief Hartwig will meet with the Montecito Association on October 8, to provide further explanation regarding the ambulance permitting contract. Chief Neels stated the Fire Station Location Committee will not meet in September but will meet in October. The Chief provided an update regarding the Regional Fire Communications Center.

8. Board of Director's report.

There were no items to report at this meeting.

9. Suggestions from Directors for items other than regular agenda items to be included for the October 28, 2024 Regular Board meeting.

There were no additional suggestions from the Directors.

**10. CLOSED SESSION:
Public Employee Discipline/Dismissal/Release
(Government Code section 54957)**

The Board reported out of closed session at 4:59 p.m. with no reportable action.

Meeting Adjourned at 5:00 p.m.

President Peter van Duinwyk

Secretary Sylvia Easton

Agenda

Item #8

MONTECITO FIRE PROTECTION DISTRICT

Q3 OPERATIONS REPORT

Board of Directors Meeting
October 28, 2024



OPERATIONS REPORT

RESPONSE DATA FOR Q3 OF 2024

Montecito Fire utilizes the following National Fire Incident Reporting System's (NFIRS) incident typing categories to organize response data:

FIRE

Structure fire, vehicle fire, vegetation fire, other fire categories

RESCUE & EMERGENCY MEDICAL SERVICE

EMS, medical assist, lock-in, search for lost person, extrication, water and ice-related rescue, standby

HAZARDOUS CONDITION

Combustible/flammable spills and leaks, chemical release, electrical wiring/equipment problem, vehicle accident debris removal, attempted burning, overpressure rupture, explosion, overheat (no fire)

SERVICE CALL

Person in distress, water problem, smoke/odor problem, animal rescue, public service assist, unauthorized burning, cover assignment, severe weather and natural disaster, special incident type

GOOD INTENT CALL

Dispatched and cancelled enroute, no emergency found, controlled burning, steam mistaken for smoke, EMS call where party has been transported

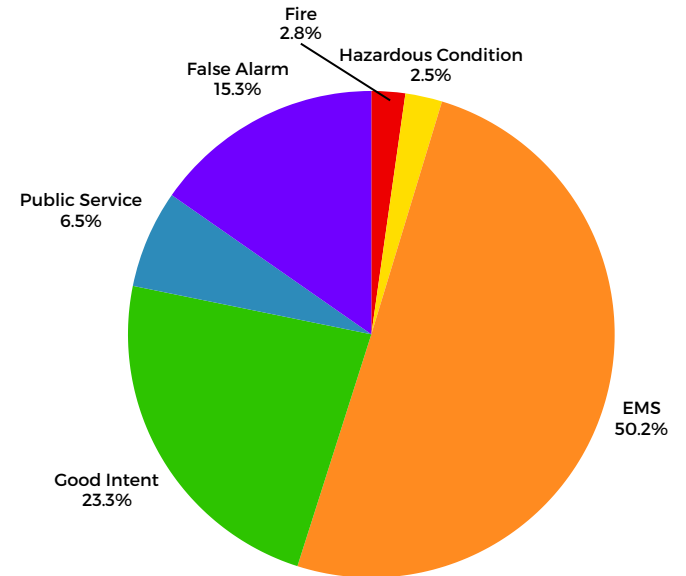
FALSE ALARM

System or detector malfunction, unintentional system activation, sprinkler activation

RESPONSES BY CATEGORY

Fire	11
Hazardous Condition	12
EMS	246
Good Intent	114
Public Service	32
False Alarm	75

RESPONSES BY PERCENTAGE



TOTAL CALLS FOR SERVICE

490

OPERATIONS REPORT

EMERGENCY RESPONSE IN 7 MINUTES OR LESS

Board Policy: Total Response Time of 7:00 minutes, 90% of the time

Total Response Time = Call Processing + Turnout Time + Drive Time
(1:00) (2:00) (4:00)

TOTAL EMERGENCY CALLS IN MTO DISTRICT = 164

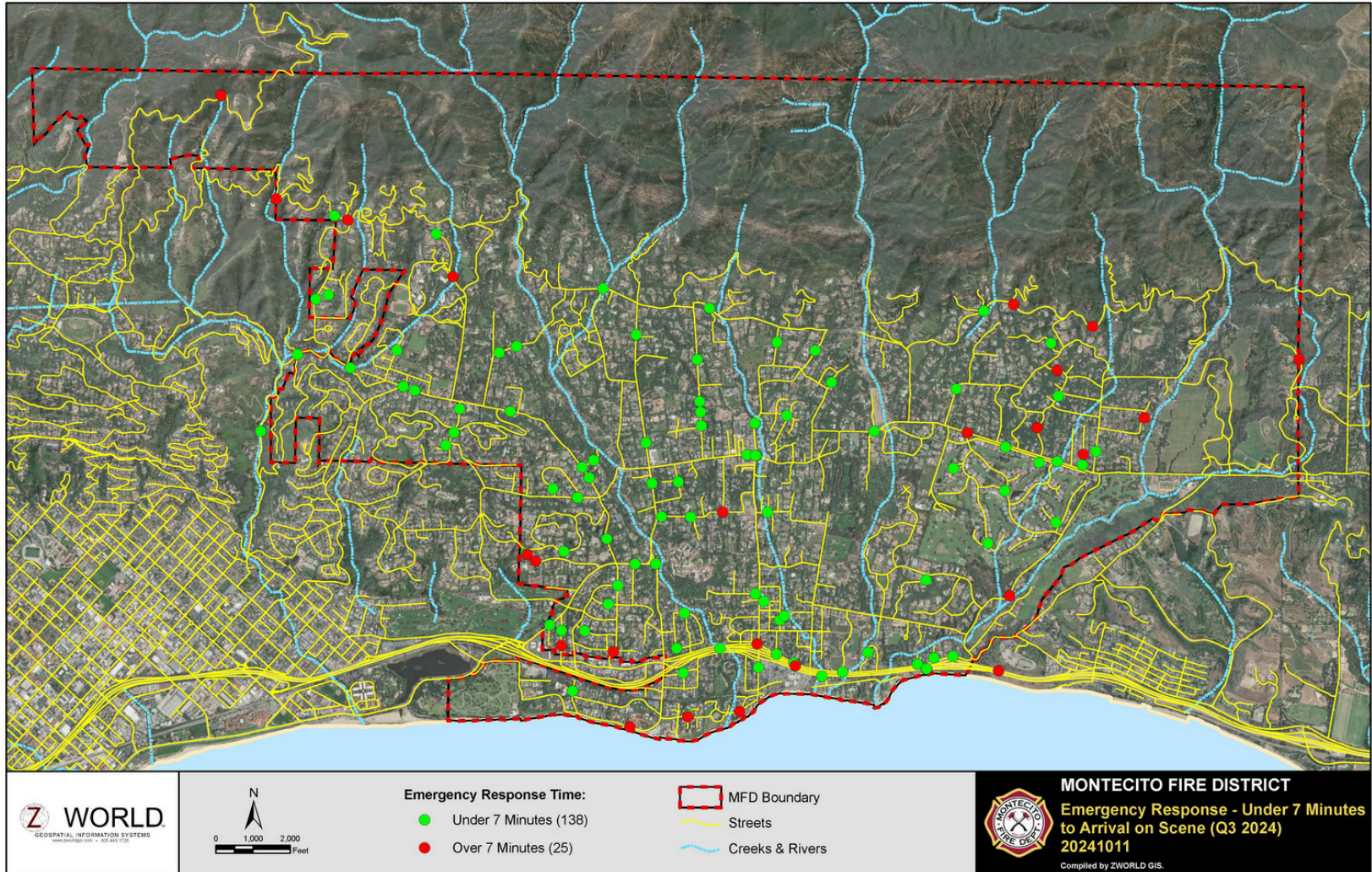
Total Response Time > 7:00 = 24 Calls = 15%

Total Response Time < 7:00 = 139 Calls = 85%

7:00 minutes or less, 85% of the time for Emergency Response in Q3

OPERATIONS REPORT

7-MINUTE RESPONSE MAP



OPERATIONS REPORT

TRAINING - AUTO EXTRICATION



OPERATIONS REPORT

NOTEWORTHY INCIDENTS

TRAFFIC COLLISION

At 4:30 p.m. Wednesday, July 3, Montecito Firefighters responded to a traffic collision on Highway 101 northbound at the San Ysidro off-ramp. Two CAL FIRE units from San Diego happened to be traveling on the highway at the time of the accident, called 911 and initiated medical care until our firefighters arrived.

Two vehicles and a motorcyclist were involved. The motorcyclist was transported to the hospital and sadly, passed away.

We appreciate the quick actions of the CAL FIRE/San Diego County Fire firefighters as well as our partners from Carpinteria-Summerland Fire Protection District, CHP - Santa Barbara and AMR.



OPERATIONS REPORT

NOTEWORTHY INCIDENTS

VEHICLE FIRE

At 4:30 p.m. Tuesday, July 23, Montecito firefighters responded to a truck fully involved in fire on the 1500 block of North Jameson Lane. One person was taken to the hospital by AMR with burn injuries.

Montecito Fire responded with two engines, a paramedic squad, and one battalion chief, along with CHP - Santa Barbara and AMR.



OPERATIONS REPORT

NOTEWORTHY INCIDENTS

VEHICLE FIRE

At 4:15PM Sunday, August 11, Montecito Fire responded to a reported vehicle fire on the 2500 block of Gibraltar Road. The fire extended into nearby vegetation. Firefighters knocked down the vehicle fire at 4:30PM and forward progress of the vegetation fire was stopped at 4:35PM.

Montecito Fire responded to this incident alongside our partners from Carpinteria-Summerland Fire Protection District, Santa Barbara City Fire Department, Santa Barbara County Fire Department, U.S. Forest Service - Los Padres National Forest and CHP - Santa Barbara.



OPERATIONS REPORT

NOTEWORTHY INCIDENTS

VEGETATION FIRE

Just after 5 p.m. on September 10, Montecito Fire responded to a vegetation fire in the area of West Mountain Drive and Coyote Road. Forward progress was stopped at 5:57 p.m.

This quick stop was an excellent example of interagency cooperation. All South Coast agencies responded and kept the perimeter to 0.27 acres. Montecito Fire was in unified command with Santa Barbara County Fire Department and the Los Padres National Forest. The cause of this fire is under investigation.



OPERATIONS REPORT

NOTEWORTHY INCIDENTS

STRUCTURE FIRE

Montecito Firefighters responded to a structure fire on the 100 block of Miramar Avenue at 11:44 a.m. on September 12. Landscapers working next door noticed smoke and ran over to spray water from the outside of the building. Firefighters arrived moments later and knocked it down within 10 minutes. The fire was contained to the kitchen area of an approximately 4,00 square foot structure. The two landscapers were evaluated for minor smoke inhalation and did not require medical transport. We were assisted by our partners from Carpinteria-Summerland Fire Protection District and Santa Barbara City Fire Department.



OPERATIONS REPORT

MUTUAL AID RESPONSES

VISTA FIRE, SAN BERNARDINO - JULY



PIONEER & EASY FIRES, CHELAN, WA - AUGUST



COFFEE POT FIRE, THREE RIVERS - SEPTEMBER



BRIEFING

VISTA

Identify Hazards	Assess Hazards	Develop Controls	Share Risk	Communicate
1. Fuel	2. Weather	3. Topography	4. Human Factors	5. Resources
6. Ignition	7. Fuel	8. Weather	9. Human Factors	10. Resources
11. Ignition	12. Fuel	13. Weather	14. Human Factors	15. Resources
16. Ignition	17. Fuel	18. Weather	19. Human Factors	20. Resources
21. Ignition	22. Fuel	23. Weather	24. Human Factors	25. Resources
26. Ignition	27. Fuel	28. Weather	29. Human Factors	30. Resources
31. Ignition	32. Fuel	33. Weather	34. Human Factors	35. Resources
36. Ignition	37. Fuel	38. Weather	39. Human Factors	40. Resources
41. Ignition	42. Fuel	43. Weather	44. Human Factors	45. Resources
46. Ignition	47. Fuel	48. Weather	49. Human Factors	50. Resources
51. Ignition	52. Fuel	53. Weather	54. Human Factors	55. Resources
56. Ignition	57. Fuel	58. Weather	59. Human Factors	60. Resources
61. Ignition	62. Fuel	63. Weather	64. Human Factors	65. Resources
66. Ignition	67. Fuel	68. Weather	69. Human Factors	70. Resources
71. Ignition	72. Fuel	73. Weather	74. Human Factors	75. Resources
76. Ignition	77. Fuel	78. Weather	79. Human Factors	80. Resources
81. Ignition	82. Fuel	83. Weather	84. Human Factors	85. Resources
86. Ignition	87. Fuel	88. Weather	89. Human Factors	90. Resources
91. Ignition	92. Fuel	93. Weather	94. Human Factors	95. Resources
96. Ignition	97. Fuel	98. Weather	99. Human Factors	100. Resources

Vista Fire Weather Outlook

Based on expected conditions at 7:00P AGL. See the MAP for the Official Forecast.

Forecast Made Monday Jul 15 2024 by JMT's Rich Thompson and Cody Leichter (C)

Condition	18-Jul	17-Jul	16-Jul	15-Jul	14-Jul	13-Jul
Max Temp (F)	75	75	75	75	75	75
Min Temp (F)	55	55	55	55	55	55

OPERATIONS REPORT

MUTUAL AID RESPONSES

LAKE FIRE, SANTA YNEZ - JULY



REFUGIO INCIDENT - AUGUST



OPERATIONS REPORT

MUTUAL AID RESPONSES

HIGHWAY 101 ROADSIDE STARTS - SEPTEMBER

On September 18, 2024, Montecito firefighters assisted our partners at Santa Barbara County Fire Department during their response to multiple incidents occurring in Lompoc, Santa Maria, and Santa Barbara.

Initially, Montecito Medic Engine 92 was requested to cover Fire Station 12 in Goleta while their firefighters were responding to a 2nd alarm structure fire in Santa Barbara.

While covering Station 12, Medic Engine 92 responded with Santa Barbara County Fire to multiple roadside vegetation fires along Northbound Highway 101 between El Captain State Beach and Winchester Canyon.

During a dynamic afternoon of complex incidents, we're glad to be part of such a coordinated operational area. Automatic and mutual aid agreements play an essential role during times of need. When other agencies call for assistance and communities need our support, we're ready to respond.



OPERATIONS REPORT

PERSONNEL UPDATES

PARAMEDIC SCHOOL

As part of the District's commitment to providing continuous Advanced Life Support (ALS) care to the community, we introduced an opportunity in 2024 for interested Firefighter/EMT employees to attend the Allan Hancock College Paramedic School. This year, Firefighter Jess Gilkey has become Montecito Fire's first in-house paramedic student. The program, which lasts just under a year, includes six months of full-time classroom training, followed by clinical experience in a hospital setting, and concludes with a field internship on a 9-1-1 ambulance in Santa Barbara County. Upon completion, Jess will return to serve the community as a Montecito Firefighter/Paramedic. We are proud of Jess and the District's ongoing efforts to enhance the quality of service we provide.



OPERATIONS REPORT

COMMUNITY OUTREACH - 4TH OF JULY PANCAKE BREAKFAST



OPERATIONS REPORT

COMMUNITY OUTREACH - 9/11 REMEMBRANCE CEREMONY



NEVER FORGET

★ ★ ★ **9/11**

REMEMBRANCE CEREMONY
MONTECITO FIRE STATIONS
Wednesday, September 11, 2024
6:55-7:05 a.m.





Q3 OPERATIONS REPORT 2024

MONTECITO FIRE PROTECTION DISTRICT





CARPINTERIA~SUMMERLAND FIRE PROTECTION DISTRICT

Chief Travis Ederer
Division Chief, Operations
Montecito Fire Protection District
595 San Ysidro Rd, Montecito,
CA 93108

September 22, 2024

Dear Chief Ederer,

As you know, recently I had the opportunity of working as the Strike Team Leader Trainee for XSB1520 Foxetrot on the Coffee Pot Fire. It was a pleasure to work with both crews, E691 and E692.

**Captain Bob Galbraith and Firefighter Braden Macy
Captain Andy Rupp and Firefighter Tyler McManigal**

I was extremely thankful they were a part of the strike team. They displayed professionalism, a strong work ethic and always ready to perform tasks assigned. I look forward to seeing them on local incidents and hope to see them on future Strike Team assignments.

Sincerely,

Michael Hayek

Mike Hayek
Battalion Chief, Operations
Carpinteria Summerland Fire Protection District

Thank you so much for the special visit, third grade loved having you!!
-Rebecca + Lauren
I Really liked to try everything
Love Kane
I love the song crisis in
Grave us
-Aiden

Thank you, Montecito Fire Department!



thank you so much for our safety!!
-Romy Roe-me

thank you for all the fun!
-Zeenat
Zeenat
Thank you Annie!

From Crane Country Day School's Third Grade

I Really Liked when you came Thanks for the good by bags - Iris
I really liked being at the jaws of life and seeing my friend taking her heart beat and I also enjoyed wearing your clothes.
I likes meeting you guys from Kush
my uncle is a firefighter so I really like it love: Sean
Love Lena

Thank you for coming to 3rd grade and teaching us all about what to do where to go and what we would need. Being in the fire truck!
-Madeline

Arrow-Arrow
I was really happy that you came
I really liked using the jaws of life.
thank you to take time for us in a ddd
-Wesley

Land oh that was fun
It was so fun putting on your gear
-Esme