



# Mosquito and Vector Management District of Santa Barbara County

Environmental Management of Human Disease Vectors

## TRUSTEES (TERM ENDING):

President Teri Jory, City of Santa Barbara (1/4/23)

Vice-President Adam Lambert, Santa Barbara County  
(12/31/22)

Secretary Bob Williams, Santa Barbara County  
(12/31/22)

Charles Blair, Santa Barbara County (12/8/23)

Craig Geyer, City of Goleta (1/1/24)

Cathy Schlottmann, Santa Barbara County (12/8/23)

Joe Franken, City of Carpinteria (1/31/23)

Vacant, Santa Barbara County

Persons with disabilities who require any disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the meeting are asked to contact the District's General Manager prior to the meeting by telephone at (805) 969-5050 or by email at [gm@mvmddistrict.org](mailto:gm@mvmddistrict.org).

## REGULAR MEETING OF THE BOARD OF TRUSTEES

CONSISTENT WITH ASSEMBLY BILL 361, THE BOARD MEETING WILL BE HELD BY REMOTE CONFERENCING. MEMBERS OF THE PUBLIC WHO WISH TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT CAN ACCESS THE MEETING BY USING THE FOLLOWING LINK: <https://us02web.zoom.us/j/86165076616> (MEETING ID: 861 6507 6616; PASSCODE: 953642; DIAL IN FOR AUDIO ONLY: +1-408-638-0968

**FEBRUARY 10, 2022, 2:00 PM**

# AGENDA

### 1. ROLL CALL

### 2. CONFIRMATION OF AGENDA

### 3. STAFF ANNOUNCEMENTS regarding District business

### 4. CORRESPONDENCE

- A. Conflict of Interest Form 700 due April 1, 2022. (Page 3)
- B. Timeline for 2022-2023 Benefit Assessment from SCI. (Page 4)

**5. PUBLIC COMMENT.** Time reserved for the public to address the Board of Trustees relative to matters of District business not on the agenda. Comment time regarding specific agenda items will be available during consideration of the particular agenda items.

### 6. CLOSED SESSION

#### A. Public comment on closed session agenda items

#### B. Closed Session Pursuant to Government Code Section 5497

Discussion of the District's representatives meeting with the Mosquito and Vector Management District of Santa Barbara County Employees Association regarding the salary survey conducted pursuant to memorandum of understanding.

**Reconvene to open session to report action taken (if any) in closed session**

**7. ITEMS OF GENERAL CONSENT.** The following items can be approved by a single action of the Board. Items requiring additional discussion may be withdrawn from the listing and addressed in separate actions. (See attachments for each.)

- A. Approval of the Minutes of the January 6, 2022 special meeting (Page 6)
- B. Approval of the Minutes of the January 13, 2022 regular meeting (Page 8)
- C. Approval of the January Financial Statements for County Fund 4160 (Page 11)
- D. Approval of the January Disbursement Report (Page 16)
- E. Approval of the January Disease Surveillance Report (Page 21)
- F. Approval of the January District Operations Report (Page 23)

**8. OLD BUSINESS.** The Board will discuss and may take action on the following items:

- A. Accounts receivable contracts' status (5909 Misc. Revenue) (Page 24)
- B. Review and approve the revised 2021 full valuation actuarial study by TCS (Page 25)

**10. NEW BUSINESS.** The Board will discuss and may take action on the following items:

- A. Consider and approve Resolution No. 22-04 authorizing continuation of remote teleconference meetings of the District's legislative bodies for the period February 10, 2022 to March 11, 2022 pursuant to Government Code section 54953(e) (Page 55)
- B. Consider and approve the District's Service Agreement renewal with SCI Consulting Group. (Page 57)  
Renewing allows SCI to continue serving as the Engineer of Work to provide professional consulting and levy administration services for the District including the production of the District's annual Engineer's Report, determining the annual assessments for Service Zone's 1 and 2 and all work related to the administration of these services.

**11. GENERAL MANAGER'S REPORT** (Page 66)

**12. BOARD ANNOUNCEMENTS**

**13. ADJOURNMENT** (The next meeting is scheduled for Thursday, March 10, 2022.)



Sheila Hess  
Elections Supervisor

**CONFLICT OF INTEREST FORM 700 FILERS - APRIL 1 DEADLINE**

To: Brian Cabrera,  
Mosquito and Vector Management Dist. of Santa Barbara, General Manager

Our records indicate that your position is listed in your department's Conflict of Interest Code. Pursuant to Government Code Section 87200 et seq., all designated employees listed in an agency's Conflict of Interest Code must file a Statement of Economic Interests (SEI), Form 700.

**Attention filers** - The FPPC has recently updated regulations regarding expanded statements and gift limits. Please visit the FPPC website to find out the most current details on these changes.

If you have not yet started filing your Form 700 - now is the time to do so. **The filing deadline is 4/1/2022 12:00:00 AM. Fines for late filings will be assessed at \$10 per day.** You are eligible to use the eDisclosure system to complete your Form 700 and submit electronically.

Link to eDisclosure:  
Your Login ID is:

Please contact your department's filing official if you need to have your password reset, their contact information is below. There are 'Help Menu' options located on the left hand side of your home screen or at the top of each page of the form, if you have questions on what information is required to report to complete the Form 700.

If you require additional assistance you can contact the FPPC's Technical Assistance Divisio

Your Department/Authority/District Contact Person is:

Brian Cabrera  
Mosquito and Vector Management Dist. of Santa Barbara  
P.O. Box 1389,  
Summerland, CA 93067

We hope that you enjoy your e-file experience. If our office can be of further assistance, please feel free to contact me

Sincerely,

Elections Division  
4440-A Calle Real  
PO Box 61510  
Santa Barbara CA 93160-1510

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY  
SPECIAL ASSESSMENT ADMINISTRATION  
FISCAL YEAR 2022-23  
PROPOSED TIMELINE**

**2022**

| January |    |    |    |    |    |    | February |    |    |    |    |    |    | March |    |    |    |    |    |    | April |    |    |    |    |    |    |   |
|---------|----|----|----|----|----|----|----------|----|----|----|----|----|----|-------|----|----|----|----|----|----|-------|----|----|----|----|----|----|---|
| S       | M  | T  | W  | T  | F  | S  | S        | M  | T  | W  | T  | F  | S  | S     | M  | T  | W  | T  | F  | S  | S     | M  | T  | W  | T  | F  | S  |   |
|         |    |    |    |    |    | 1  |          |    | 1  | 2  | 3  | 4  | 5  |       |    | 1  | 2  | 3  | 4  | 5  |       |    |    |    |    |    | 1  | 2 |
| 2       | 3  | 4  | 5  | 6  | 7  | 8  | 6        | 7  | 8  | 9  | 10 | 11 | 12 | 6     | 7  | 8  | 9  | 10 | 11 | 12 | 3     | 4  | 5  | 6  | 7  | 8  | 9  |   |
| 9       | 10 | 11 | 12 | 13 | 14 | 15 | 13       | 14 | 15 | 16 | 17 | 18 | 19 | 13    | 14 | 15 | 16 | 17 | 18 | 19 | 10    | 11 | 12 | 13 | 14 | 15 | 16 |   |
| 16      | 17 | 18 | 19 | 20 | 21 | 22 | 20       | 21 | 22 | 23 | 24 | 25 | 26 | 20    | 21 | 22 | 23 | 24 | 25 | 26 | 17    | 18 | 19 | 20 | 21 | 22 | 23 |   |
| 23      | 24 | 25 | 26 | 27 | 28 | 29 | 27       | 28 | 27 | 28 | 29 | 30 | 31 | 24    | 25 | 26 | 27 | 28 | 29 | 30 | 30    | 31 |    |    |    |    |    |   |

| May |    |    |    |    |    |    | June |    |    |    |    |    |    | July |    |    |    |    |    |    | August |    |    |    |    |    |    |  |   |   |   |   |   |   |
|-----|----|----|----|----|----|----|------|----|----|----|----|----|----|------|----|----|----|----|----|----|--------|----|----|----|----|----|----|--|---|---|---|---|---|---|
| S   | M  | T  | W  | T  | F  | S  | S    | M  | T  | W  | T  | F  | S  | S    | M  | T  | W  | T  | F  | S  | S      | M  | T  | W  | T  | F  | S  |  |   |   |   |   |   |   |
|     |    |    |    |    |    | 1  |      |    |    |    | 1  | 2  | 3  | 4    |    |    |    |    |    |    | 1      | 2  |    |    |    |    |    |  | 1 | 2 | 3 | 4 | 5 | 6 |
| 8   | 9  | 10 | 11 | 12 | 13 | 14 | 5    | 6  | 7  | 8  | 9  | 10 | 11 | 3    | 4  | 5  | 6  | 7  | 8  | 9  | 7      | 8  | 9  | 10 | 11 | 12 | 13 |  |   |   |   |   |   |   |
| 15  | 16 | 17 | 18 | 19 | 20 | 21 | 12   | 13 | 14 | 15 | 16 | 17 | 18 | 10   | 11 | 12 | 13 | 14 | 15 | 16 | 14     | 15 | 16 | 17 | 18 | 19 | 20 |  |   |   |   |   |   |   |
| 22  | 23 | 24 | 25 | 26 | 27 | 28 | 19   | 20 | 21 | 22 | 23 | 24 | 25 | 17   | 18 | 19 | 20 | 21 | 22 | 23 | 21     | 22 | 23 | 24 | 25 | 26 | 27 |  |   |   |   |   |   |   |
| 29  | 30 | 31 | 26 | 27 | 28 | 29 | 30   | 24 | 25 | 26 | 27 | 28 | 29 | 30   | 28 | 29 | 30 | 31 |    |    |        |    |    |    |    |    |    |  |   |   |   |   |   |   |

| September |    |    |    |    |    |    | October |    |    |    |    |    |    | November |    |    |    |    |    |    | December |    |    |    |    |    |    |  |  |  |   |   |   |
|-----------|----|----|----|----|----|----|---------|----|----|----|----|----|----|----------|----|----|----|----|----|----|----------|----|----|----|----|----|----|--|--|--|---|---|---|
| S         | M  | T  | W  | T  | F  | S  | S       | M  | T  | W  | T  | F  | S  | S        | M  | T  | W  | T  | F  | S  | S        | M  | T  | W  | T  | F  | S  |  |  |  |   |   |   |
|           |    |    |    |    | 1  | 2  | 3       |    |    |    |    |    | 1  |          |    |    |    |    |    | 1  | 2        | 3  | 4  | 5  |    |    |    |  |  |  | 1 | 2 | 3 |
| 4         | 5  | 6  | 7  | 8  | 9  | 10 | 2       | 3  | 4  | 5  | 6  | 7  | 8  | 6        | 7  | 8  | 9  | 10 | 11 | 12 | 4        | 5  | 6  | 7  | 8  | 9  | 10 |  |  |  |   |   |   |
| 11        | 12 | 13 | 14 | 15 | 16 | 17 | 9       | 10 | 11 | 12 | 13 | 14 | 15 | 13       | 14 | 15 | 16 | 17 | 18 | 19 | 11       | 12 | 13 | 14 | 15 | 16 | 17 |  |  |  |   |   |   |
| 18        | 19 | 20 | 21 | 22 | 23 | 24 | 16      | 17 | 18 | 19 | 20 | 21 | 22 | 20       | 21 | 22 | 23 | 24 | 25 | 26 | 18       | 19 | 20 | 21 | 22 | 23 | 24 |  |  |  |   |   |   |
| 25        | 26 | 27 | 28 | 29 | 30 | 23 | 24      | 25 | 26 | 27 | 28 | 29 | 27 | 28       | 29 | 30 | 25 | 26 | 27 | 28 | 29       | 30 | 31 |    |    |    |    |  |  |  |   |   |   |

| <u>TENTATIVE DATE</u> | <u>TASKS TO BE COMPLETED (DETAILED LIST)</u>   | <u>RESPONSIBLE</u> |
|-----------------------|--|--------------------|
| March-April           | Create Engineer's Reports  | SCI                |
| March 10              | Board of Trustees Meeting  | Board              |
| April 14              | Board of Trustees Meeting  | Board              |
| April 15              | Complete and file Engineer's Reports with District   | SCI                |
| April 28              | Place Resolution on Board Agenda Declaring Intention to Levy Assessments, Establishing a Cost of Living Increase, Preliminarily Approving the Engineer's Report, and Providing Notice of a Public Hearing                                | District           |
| May 12                | <b><u>Board of Trustees Meeting:</u></b><br>Consider Resolution Declaring Intention to Levy Assessments, Establishing a Cost of Living Increase, Preliminarily Approving the Engineer's Report, and Providing Notice of a Public Hearing | Board              |
| June 9                | Board of Trustees Meeting  | Board              |

|                            |  |          |
|----------------------------|--|----------|
| June 16                    | Publish Notice of Public Hearing   | SCI      |
| June 23                    | Place Resolution on Board Agenda Approving Engineer's Report and Ordering the Levy of Assessments for FY 2022-23   | District |
| July 14                    | <b><u>Board of Trustees Meeting:</u></b><br>Public Hearing and consideration of Resolution Approving Engineer's Report and Ordering the Levy of Assessments for FY 2022-23 | Board    |
| July 15                    | Submission of assessments to County  | SCI      |
| August 11                  | Board of Trustees Meeting  | Board    |
| September 8                | Board of Trustees Meeting  | Board    |
| October 1                  | Confirmation of final levies with County   | SCI      |
| October 13                 | Board of Trustees Meeting  | Board    |
| September 2022 – June 2023 | Answer property owner inquiries.   | SCI      |

*SCI can meet this timeline; however, the District can also modify it as needed.*

*It is understood that all regular meetings of the District Board are on the second Thursday of each month at 2:00 p.m.*

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT  
of Santa Barbara County  
MINUTES OF SPECIAL MEETING OF TRUSTEES  
January 6<sup>th</sup>, 2022**

The regular meeting of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County was held at 2:00 PM, on Thursday, January 6<sup>th</sup>, 2022 via teleconference as allowed by California AB 361.

1. ROLL CALL.

TRUSTEES PRESENT:

President Teri Jory  
Vice-President Adam Lambert  
Secretary Robert Williams  
Trustee Joe Franken  
Trustee Katherine Stewart

TRUSTEES ABSENT:

Trustee Charlie Blair  
Trustee Cathy Schlottmann  
Trustee Craig Geyer

IN ATTENDANCE:

Brian Cabrera, General Manager  
Jessica Sprigg, Administrative Assistant

2. CONFIRMATION OF AGENDA

*-No changes requested.*

3. PUBLIC COMMENT –

*-None.*

4. NEW BUSINESS

Consider and approve Resolution 22-01 authorizing continuation of remote teleconference meetings of the District’s legislative bodies for the period January 6, 2022 to February 5, 2022 pursuant to Government Code section 54953(e)

*-Trustee Stewart made a motion to adopt Resolution 22-01 and read by title only. Motion seconded by Trustee Williams and passed 5-0-0 by roll call vote with Trustees Blair, Schlottmann, and Geyer absent.*

5. ADJOURNMENT

As there was no further business to be brought before the Board, the meeting was adjourned.

I certify that the above minutes substantially reflect the actions of the Board:

BY:

APPROVED:

-----  
Teri Jory  
Board President

-----  
Robert Williams  
Board Secretary

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT  
of Santa Barbara County  
MINUTES OF REGULAR MEETING OF TRUSTEES  
January 13<sup>th</sup>, 2022**

The regular meeting of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County was held at 2:00 PM, on Thursday, January 13<sup>th</sup>, 2022 via teleconference as allowed by California AB 361.

1. ROLL CALL.

TRUSTEES PRESENT:

President Teri Jory  
Vice-President Adam Lambert  
Secretary Robert Williams  
Trustee Charlie Blair  
Trustee Cathy Schlottmann  
Trustee Craig Geyer  
Trustee Katherine Stewart

TRUSTEES ABSENT:

Trustee Joe Franken

IN ATTENDANCE:

Brian Cabrera, General Manager  
Jessica Sprigg, Administrative Assistant  
Carrie Troup, CPA  
Nate Kowalski, Legal Counsel

2. CONFIRMATION OF AGENDA

*-No changes requested.*

3. STAFF ANNOUNCEMENTS regarding District business.

A. Selection of Board of Trustees officers for 2022

*-It was moved by Trustee Schlottmann and seconded by Trustee Blair for Trustees Jory, Lambert, and Williams to remain as President, Vice-President and Secretary, respectively. Motion passed 7-0-0 by roll call vote with Trustee Franken absent.*

4. CORRESPONDENCE

A. Biannual Ethics Training will be due for some trustees

*-Email received from County clerk regarding Ethics training. Trustees that are due for training will receive an email with instructions.*

5. PUBLIC COMMENT –

*-None.*

7. CLOSED SESSION

A. Public comment on closed session agenda items

*-No public comment.*



B. Closed Session Pursuant to Government Code Section 5497

Discussion of the District's representatives meeting with the Mosquito and Vector Management District of Santa Barbara County Employees Association regarding the salary survey conducted pursuant to memorandum of understanding.

*-No action to report.*

8. ITEMS OF GENERAL CONSENT. The following items are approved by a single action of the Board. Items requiring additional discussion may be withdrawn from the listing and approved in a separate action.

A. Approval of the Minutes of the December 9, 2021 regular meeting

B. Approval of the December Financial Statements for County Fund 4160

C. Approval of the December Vendor Disbursement Report

D. Approval of the December Disease Surveillance Report

E. Approval of the December District Operations Report

*-It was moved by Trustee Schlottmann and seconded by Trustee Blair to approve the Items of General Consent. Motion passed 7-0-0 by roll call vote with Trustee Franken absent.*

9. OLD BUSINESS

A. Accounts receivable contracts' status (5909 Misc. Revenue)

*-Oceano Dunes requested that the management plan submitted to them be broken down into three time periods over the next two calendar year to correspond with the fiscal years' budgets.*

B. Consider and approve Resolution 22-02 defining retiree health insurance benefits, thereby revising the terms of employment for non-represented staff and revising section 3.07 of the District's personnel policy and procedures manual and 7.06 of the MOU between the Mosquito and Vector Management District of Santa Barbara County Employees Association and the Mosquito and Vector Management District

*-It was moved by Trustee Geyer and seconded by Trustee Stewart to adopt Resolution 22-02. Motion passes 7-0-0 by roll call vote with Trustee Franken absent.*

10. NEW BUSINESS

A. Consider and approve Resolution No. 22-03 authorizing continuation of remote teleconference meetings of the District's legislative bodies for the period January 13, 2022 to February 11, 2022 pursuant to Government Code section 54953(e)

*-Trustee Geyer made a motion to adopt Resolution 22-03. Motion seconded by Trustee Williams and passed 7-0-0 by roll call vote with Trustee Franken absent.*

B. Approve attendance at the Mosquito & Vector Control Association Annual Meeting February 7-10, Sacramento, CA. Staff: Hotel = \$209, Per diem = \$180 maximum; Registration: \$175 (technician discount); Total = \$564 x 2 = \$1,128 Trustee: Hotel = \$209; Registration = \$765 (includes lunch and banquet); Per diem = \$180 maximum; Trustee training session: \$85; Total = \$1,239 Total = \$2,367 (\$10,000 in District budget for training and travel) Each attendee must show proof of vaccination\* OR obtain a negative PCR test within 72 hours OR a negative rapid test 24 hours prior to the start of programming and provide proof of negativity to MVCAC.

*-It was moved by Trustee Williams to approve attendance for two technicians and a trustee at the MVCAC conference, not to exceed \$2,367.*

11. MANAGER'S REPORT

*-Vice-President Lambert provided a drone demonstration for staff at the Carpinteria Salt Marsh. Trustees Stewart and Franken were also able to attend.*

12. BOARD ANNOUNCEMENTS

*-LAFCO elections for special district representatives will take place at the January 24<sup>th</sup> meeting of the SBCCSDA. It was moved by Trustee Schlottmann to designate President Jory as District representative and if she is unable to make it then, Trustee Geyer shall represent the District at the meeting. Motion seconded by Trustee Geyer and passed 7-0-0 by roll call vote with Trustee Franken absent.*

*-The Board expressed thanks to Trustee Stewart for her service and wished her luck in her new endeavors.*

13. ADJOURNMENT

As there was no further business to be brought before the Board, the meeting was adjourned.

I certify that the above minutes substantially reflect the actions of the Board:

BY:

APPROVED:

-----  
Teri Jory  
Board President

-----  
Robert Williams  
Board Secretary

# Financial Status (Real-Time)

As of: 1/31/2022 (59% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

| Line Item Account                        | 6/30/2022<br>Fiscal Year<br>Adjusted Budget | 1/31/2022<br>Year-To-Date<br>Actual | 6/30/2022<br>Fiscal Year<br>Variance | 6/30/2022<br>Fiscal Year<br>Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| <b>Revenues</b>                          |   |                                     |                                      |   |
| <b>Taxes</b>                             |   |                                     |                                      |   |
| 3010 -- Property Tax-Current Secured     | 460,000.00                                  | 276,567.51                          | -183,432.49                          | 60.12 %                                   |
| 3011 -- Property Tax-Unitary             | 6,900.00                                    | 3,790.59                            | -3,109.41                            | 54.94 %                                   |
| 3015 -- PT PY Corr/Escapes Secured       | 0.00  | -42.19                              | -42.19                               | --  |
| 3020 -- Property Tax-Current Unsecd      | 18,000.00                                   | 17,982.02                           | -17.98                               | 99.90 %                                   |
| 3023 -- PT PY Corr/Escapes Unsecured     | 0.00  | 443.23                              | 443.23                               | --  |
| 3028 -- RDA Pass-through Payments        | 4,400.00                                    | 3,265.81                            | -1,134.19                            | 74.22 %                                   |
| 3029 -- RDA RPTTF Resid Distributions    | 7,800.00                                    | 7,127.53                            | -672.47                              | 91.38 %                                   |
| 3040 -- Property Tax-Prior Secured       | 0.00  | -156.38                             | -156.38                              | --  |
| 3050 -- Property Tax-Prior Unsecured     | 2,400.00                                    | 277.65                              | -2,122.35                            | 11.57 %                                   |
| 3054 -- Supplemental Pty Tax-Current     | 8,800.00                                    | 5,923.92                            | -2,876.08                            | 67.32 %                                   |
| 3056 -- Supplemental Pty Tax-Prior       | 100.00                                      | -195.28                             | -295.28                              | -195.28 %                                 |
| Taxes                                    | 508,400.00                                  | 314,984.41                          | -193,415.59                          | 61.96 %                                   |
| <b>Fines, Forfeitures, and Penalties</b> |   |                                     |                                      |   |
| 3057 -- PT-506 Int, 480 CIOS/CIC Pen     | 0.00  | 5.58                                | 5.58                                 | --  |
| Fines, Forfeitures, and Penalties        | 0.00  | 5.58                                | 5.58                                 | --  |
| <b>Use of Money and Property</b>         |   |                                     |                                      |   |
| 3380 -- Interest Income                  | 13,000.00                                   | 2,399.73                            | -10,600.27                           | 18.46 %                                   |
| 3381 -- Unrealized Gain/Loss Invstmnts   | -4,488.00                                   | -8,804.77                           | -4,316.77                            | 196.18 %                                  |
| Use of Money and Property                | 8,512.00                                    | -6,405.04                           | -14,917.04                           | -75.25 %                                  |
| <b>Intergovernmental Revenue-State</b>   |   |                                     |                                      |   |
| 4220 -- Homeowners Property Tax Relief   | 2,250.00                                    | 1,082.90                            | -1,167.10                            | 48.13 %                                   |
| Intergovernmental Revenue-State          | 2,250.00                                    | 1,082.90                            | -1,167.10                            | 48.13 %                                   |
| <b>Intergovernmental Revenue-Other</b>   |   |                                     |                                      |   |
| 4840 -- Other Governmental Agencies      | 15,000.00                                   | 8,520.40                            | -6,479.60                            | 56.80 %                                   |

# Financial Status (Real-Time)

As of: 1/31/2022 (59% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

| Line Item Account                     | 6/30/2022<br>Fiscal Year<br>Adjusted Budget | 1/31/2022<br>Year-To-Date<br>Actual | 6/30/2022<br>Fiscal Year<br>Variance | 6/30/2022<br>Fiscal Year<br>Pct of Budget |
|---------------------------------------|---|-------------------------------------|--------------------------------------|---|
| Intergovernmental Revenue-Other       | 15,000.00                                   | 8,520.40                            | -6,479.60                            | 56.80 %                                   |
| <b>Charges for Services</b>           |   |                                     |                                      |   |
| 4877 -- Other Special Assessments     | 648,425.00                                  | 385,626.87                          | -262,798.13                          | 59.47 %                                   |
| Charges for Services                  | 648,425.00                                  | 385,626.87                          | -262,798.13                          | 59.47 %                                   |
| <b>Miscellaneous Revenue</b>          |   |                                     |                                      |   |
| 5891 -- Refunds/Repayments            | 0.00  | 20,232.72                           | 20,232.72                            | --  |
| 5909 -- Other Miscellaneous Revenue   | 120,000.00                                  | 83,926.32                           | -36,073.68                           | 69.94 %                                   |
| Miscellaneous Revenue                 | 120,000.00                                  | 104,159.04                          | -15,840.96                           | 86.80 %                                   |
| Revenues                              | 1,302,587.00                                | 807,974.16                          | -494,612.84                          | 62.03 %                                   |
| <b>Expenditures</b>                   |   |                                     |                                      |   |
| <b>Salaries and Employee Benefits</b> |   |                                     |                                      |   |
| 6100 -- Regular Salaries              | 489,000.00                                  | 255,615.02                          | 233,384.98                           | 52.27 %                                   |
| 6210 -- Commissioner/Director/Trustee | 10,000.00                                   | 5,300.00                            | 4,700.00                             | 53.00 %                                   |
| 6400 -- Retirement Contribution       | 173,595.00                                  | 96,801.40                           | 76,793.60                            | 55.76 %                                   |
| 6475 -- Retiree Medical OPEB          | 21,000.00                                   | 3,760.22                            | 17,239.78                            | 17.91 %                                   |
| 6500 -- FICA Contribution             | 30,318.00                                   | 16,167.64                           | 14,150.36                            | 53.33 %                                   |
| 6550 -- FICA/Medicare                 | 7,580.00                                    | 3,781.13                            | 3,798.87                             | 49.88 %                                   |
| 6600 -- Health Insurance Contrib      | 149,000.00                                  | 82,314.98                           | 66,685.02                            | 55.24 %                                   |
| 6700 -- Unemployment Ins Contribution | 2,500.00                                    | 600.17                              | 1,899.83                             | 24.01 %                                   |
| 6900 -- Workers Compensation          | 23,000.00                                   | 20,492.00                           | 2,508.00                             | 89.10 %                                   |
| Salaries and Employee Benefits        | 905,993.00                                  | 484,832.56                          | 421,160.44                           | 53.51 %                                   |
| <b>Services and Supplies</b>          |   |                                     |                                      |   |
| 7030 -- Clothing and Personal         | 6,900.00                                    | 2,820.30                            | 4,079.70                             | 40.87 %                                   |
| 7050 -- Communications                | 6,800.00                                    | 3,604.87                            | 3,195.13                             | 53.01 %                                   |
| 7070 -- Household Supplies            | 3,200.00                                    | 1,488.00                            | 1,712.00                             | 46.50 %                                   |
| 7090 -- Insurance                     | 19,000.00                                   | 18,836.00                           | 164.00                               | 99.14 %                                   |

# Financial Status (Real-Time)

As of: 1/31/2022 (59% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

| Line Item Account                      | 6/30/2022<br>Fiscal Year<br>Adjusted Budget | 1/31/2022<br>Year-To-Date<br>Actual | 6/30/2022<br>Fiscal Year<br>Variance | 6/30/2022<br>Fiscal Year<br>Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| 7120 -- Equipment Maintenance          | 7,300.00                                    | 2,482.32                            | 4,817.68                             | 34.00 %                                   |
| 7121 -- Operating Supplies             | 9,000.00                                    | 8,347.31                            | 652.69                               | 92.75 %                                   |
| 7124 -- IT Software Maintenance        | 7,000.00                                    | 2,169.94                            | 4,830.06                             | 31.00 %                                   |
| 7200 -- Structure & Ground Maintenance | 6,000.00                                    | 1,235.86                            | 4,764.14                             | 20.60 %                                   |
| 7430 -- Memberships                    | 18,000.00                                   | 16,063.00                           | 1,937.00                             | 89.24 %                                   |
| 7450 -- Office Expense                 | 6,000.00                                    | 3,136.83                            | 2,863.17                             | 52.28 %                                   |
| 7460 -- Professional & Special Service | 63,000.00                                   | 36,635.67                           | 26,364.33                            | 58.15 %                                   |
| 7508 -- Legal Fees                     | 15,000.00                                   | 10,522.99                           | 4,477.01                             | 70.15 %                                   |
| 7546 -- Administrative Expense         | 11,000.00                                   | 826.25                              | 10,173.75                            | 7.51 %                                    |
| 7650 -- Special Departmental Expense   | 82,000.00                                   | 56,101.39                           | 25,898.61                            | 68.42 %                                   |
| 7653 -- Training Fees & Supplies       | 6,000.00                                    | 457.00                              | 5,543.00                             | 7.62 %                                    |
| 7730 -- Transportation and Travel      | 5,000.00                                    | 276.33                              | 4,723.67                             | 5.53 %                                    |
| 7731 -- Gasoline-Oil-Fuel              | 9,600.00                                    | 5,585.94                            | 4,014.06                             | 58.19 %                                   |
| 7732 -- Training                       | 0.00  | 0.00                                | 0.00                                 | --  |
| 7760 -- Utilities                      | 4,800.00                                    | 2,522.51                            | 2,277.49                             | 52.55 %                                   |
| Services and Supplies                  | 285,600.00                                  | 173,112.51                          | 112,487.49                           | 60.61 %                                   |
| Other Charges                          |   |                                     |                                      |   |
| 7860 -- Contrib To Other Agencies      | 55,000.00                                   | 82,018.00                           | -27,018.00                           | 149.12 %                                  |
| Other Charges                          | 55,000.00                                   | 82,018.00                           | -27,018.00                           | 149.12 %                                  |
| Capital Assets                         |   |                                     |                                      |   |
| 8200 -- Structures&Struct Improvements | 10,000.00                                   | 0.00                                | 10,000.00                            | 0.00 %                                    |
| 8300 -- Equipment                      | 60,000.00                                   | 0.00                                | 60,000.00                            | 0.00 %                                    |
| Capital Assets                         | 70,000.00                                   | 0.00                                | 70,000.00                            | 0.00 %                                    |
| Expenditures                           | 1,316,593.00                                | 739,963.07                          | 576,629.93                           | 56.20 %                                   |

# Financial Status (Real-Time)

As of: 1/31/2022 (59% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

| Line Item Account                         | 6/30/2022<br>Fiscal Year<br>Adjusted Budget | 1/31/2022<br>Year-To-Date<br>Actual | 6/30/2022<br>Fiscal Year<br>Variance | 6/30/2022<br>Fiscal Year<br>Pct of Budget |
|---|---|-------------------------------------|--------------------------------------|---|
| <b>Other Financing Sources &amp; Uses</b> |   |                                     |                                      |   |
| <b>Other Financing Sources</b>            |   |                                     |                                      |   |
| 5911 -- Oper Trf (In)-Other Funds         | 30,337.00                                   | 0.00                                | -30,337.00                           | 0.00 %                                    |
| Other Financing Sources                   | 30,337.00                                   | 0.00                                | -30,337.00                           | 0.00 %                                    |
| <b>Other Financing Uses</b>               |   |                                     |                                      |   |
| 7901 -- Oper Trf (Out)                    | 16,819.00                                   | 17,000.00                           | -181.00                              | 101.08 %                                  |
| Other Financing Uses                      | 16,819.00                                   | 17,000.00                           | -181.00                              | 101.08 %                                  |
| Other Financing Sources & Uses            | 13,518.00                                   | -17,000.00                          | -30,518.00                           | -125.76 %                                 |
| <b>Changes to Fund Balances</b>           |   |                                     |                                      |   |
| <b>Decrease to Restricted</b>             |   |                                     |                                      |   |
| 9797 -- Unrealized Gains                  | 488.00                                      | 487.48                              | -0.52                                | 99.89 %                                   |
| Decrease to Restricted                    | 488.00                                      | 487.48                              | -0.52                                | 99.89 %                                   |
| Changes to Fund Balances                  | 488.00                                      | 487.48                              | -0.52                                | 99.89 %                                   |
| Mosquito & Vector Mgt District            | 0.00  | 51,498.57                           | 51,498.57                            | --  |
| Net Financial Impact                      | 0.00  | 51,498.57                           | 51,498.57                            | --  |

# Cash Balances (Real-Time)

As of: 1/31/2022  
Accounting Period: OPEN

Selection Criteria: Fund = 4160-4161

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

| Fund                                   | 1/1/2022<br>Beginning<br>Balance | Month-To-Date<br>Cash<br>Receipts (+) | Month-To-Date<br>Treasury<br>Credits (+) | Month-To-Date<br>Warrants and<br>Wire Transfers (-) | Month-To-Date<br>Treasury<br>Debits (-) | 1/31/2022<br>Ending<br>Balance |
|--|----------------------------------|---------------------------------------|--|---|---|--------------------------------|
| 4160 -- Mosquito & Vector Mgt District | 1,724,120.78                     | 35,833.72                             | 710,870.22                               | 35,068.64   | 744,983.85                              | 1,690,772.23                   |
| 4161 -- SB Vector-Cap Asset Reserve    | 628,046.30                       | 0.00                                  | 480.58                                   | 0.00  | 0.00                                    | 628,526.88                     |
| Total Report                           | 2,352,167.08                     | 35,833.72                             | 711,350.80                               | 35,068.64   | 744,983.85                              | 2,319,299.11                   |

# Vendor Disbursements (Real-Time)

From 1/1/2022 to 1/31/2022

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

| Disbursement   | Disbursement Date | Dept | Purchase Order | Remit Description                                 | Amount   |
|--|-------------------|------|----------------|---|----------|
| Vendor 004980 -- ULINE INC                                     |                   |      |                |   |          |
| ACH - 747960   | 01/28/2022        | 880  |                | Vendor Invoice #: 143238508; Vendor Account:<br>1 | 31.90    |
| Total ULINE INC  |                   |      |                |   | 31.90    |
| Vendor 005979 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |                   |      |                |   |          |
| W - 09777443   | 01/19/2022        | 880  |                | PEB-  | 4,574.00 |
| Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM            |                   |      |                |   | 4,574.00 |
| Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM              |                   |      |                |   |          |
| ACH - 745674   | 01/06/2022        | 880  |                | Vendor Account:                                   | 1,163.67 |
| Total US BANK CORPORATE PAYMENT SYSTEM                         |                   |      |                |   | 1,163.67 |
| Vendor 050379 -- ADP INC                                       |                   |      |                |   |          |
| EFT  | 01/07/2022        | 880  |                | Vendor Invoice #: 595820580                       | 415.40   |
| Total ADP INC  |                   |      |                |   | 415.40   |
| Vendor 080067 -- ATKINSON ANDELSON LOYA RUUD ROMO              |                   |      |                |   |          |
| W - 09777597   | 01/24/2022        | 880  |                | Vendor Invoice #: 641409; Vendor Account:         | 1,111.43 |
| Total ATKINSON ANDELSON LOYA RUUD ROMO                         |                   |      |                |   | 1,111.43 |
| Vendor 081080 -- BIOQUIP PRODUCTS CORPORATION                  |                   |      |                |   |          |
| W - 09777002   | 01/06/2022        | 880  |                | Vendor Invoice #: 190297; Vendor Account:         | 1,732.47 |
| W - 09777679   | 01/26/2022        | 880  |                | Vendor Invoice #: 190394; Vendor Account:         | 127.39   |
| Total BIOQUIP PRODUCTS CORPORATION                             |                   |      |                |   | 1,859.86 |
| Vendor 086415 -- CITY EMPLOYEES ASSOC LLC                      |                   |      |                |   |          |
| ACH - 745422   | 01/04/2022        | 880  |                | UNION DUES  | 48.00    |
| ACH - 747080   | 01/20/2022        | 880  |                | UNION DUES  | 48.00    |
| ACH - 747744   | 01/26/2022        | 880  |                | UNION DUES  | 48.00    |
| Total CITY EMPLOYEES ASSOC LLC                                 |                   |      |                |   | 144.00   |
| Vendor 101532 -- STREAMLINE                                    |                   |      |                |   |          |
| W - 09777008   | 01/06/2022        | 880  |                | Vendor Invoice #: 051D17E0-0015                   | 200.00   |



# Vendor Disbursements (Real-Time)

From 1/1/2022 to 1/31/2022

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

| Disbursement   | Disbursement Date | Dept | Purchase Order | Remit Description                                 | Amount   |
|--|-------------------|------|----------------|---|----------|
|  |                   |      |                | Total STREAMLINE                                  | 200.00   |
| Vendor 132153 -- MVCAC MOSQUITO & VECTOR CONTROL ASSOC OF CA |                   |      |                |   |          |
| W - 09777018   | 01/06/2022        | 880  |                | Vendor Invoice #: 7332567                         | 176.00   |
|  |                   |      |                | Total MVCAC MOSQUITO & VECTOR CONTROL ASSOC OF CA | 176.00   |
| Vendor 194683 -- Allied Administrators for Delta Dental      |                   |      |                |   |          |
| ACH - 745734   | 01/06/2022        | 880  |                | ID  | 908.15   |
|  |                   |      |                | Total Allied Administrators for Delta Dental      | 908.15   |
| Vendor 244645 -- AFLAC                                       |                   |      |                |   |          |
| W - 09777028   | 01/06/2022        | 880  |                | Vendor Invoice #: 565392; Vendor Account:         | 339.66   |
| W - 09777691   | 01/26/2022        | 880  |                | Vendor Invoice #: 943368; Vendor Account:         | 226.44   |
|  |                   |      |                | Total AFLAC                                       | 566.10   |
| Vendor 246891 -- MISSION LINEN SUPPLY                        |                   |      |                |   |          |
| ACH - 745736   | 01/06/2022        | 880  |                | Vendor Account:                                   | 394.95   |
|  |                   |      |                | Total MISSION LINEN SUPPLY                        | 394.95   |
| Vendor 346888 -- CARRIE TROUP CPA                            |                   |      |                |   |          |
| ACH - 747434   | 01/24/2022        | 880  |                | Vendor Invoice #: 1221V                           | 2,325.00 |
|  |                   |      |                | Total CARRIE TROUP CPA                            | 2,325.00 |
| Vendor 509950 -- MARBORG INDUSTRIES                          |                   |      |                |   |          |
| ACH - 747009   | 01/19/2022        | 880  |                | Vendor Account: 1                                 | 156.46   |
|  |                   |      |                | Total MARBORG INDUSTRIES                          | 156.46   |
| Vendor 522736 -- McCormix Corporation                        |                   |      |                |   |          |
| ACH - 745759   | 01/06/2022        | 880  |                | Vendor Account:                                   | 1,183.00 |
|  |                   |      |                | Total McCormix Corporation                        | 1,183.00 |
| Vendor 556712 -- MONTECITO WATER DISTRICT                    |                   |      |                |   |          |
| ACH - 747796   | 01/26/2022        | 880  |                | Vendor Account:                                   | 54.93    |
|  |                   |      |                | Total MONTECITO WATER DISTRICT                    | 54.93    |

# Vendor Disbursements (Real-Time)

From 1/1/2022 to 1/31/2022

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

| Disbursement   | Disbursement Date | Dept | Purchase Order | Remit Description                                       | Amount    |
|--|-------------------|------|----------------|---|-----------|
| Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |                   |      |                |   |           |
| ACH - 747316   | 01/21/2022        | 880  |                | Vendor Invoice #: 100000016681793; Vendor Account:<br>1 | 11,120.14 |
| Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM            |                   |      |                |   | 11,120.14 |
| Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS         |                   |      |                |   |           |
| EFT  | 01/13/2022        | 880  |                | Vendor Account:   | 16,955.32 |
| EFT  | 01/27/2022        | 880  |                | Vendor Account:   | 17,697.92 |
| Total STATE/FEDERAL TAXES & DIRECT DEPOSITS                    |                   |      |                |   | 34,653.24 |
| Vendor 767200 -- SOUTHERN CALIFORNIA EDISON                    |                   |      |                |   |           |
| ACH - 747810   | 01/26/2022        | 880  |                | Vendor Account:   | 97.36     |
| Total SOUTHERN CALIFORNIA EDISON                               |                   |      |                |   | 97.36     |
| Vendor 767800 -- THE GAS COMPANY                               |                   |      |                |   |           |
| ACH - 746891   | 01/18/2022        | 880  |                | Vendor Account:   | 94.81     |
| Total THE GAS COMPANY  |                   |      |                |   | 94.81     |
| Vendor 776537 -- COX COMMUNICATIONS - BUSINESS                 |                   |      |                |   |           |
| ACH - 747142   | 01/20/2022        | 880  |                | Vendor Account:   | 462.81    |
| Total COX COMMUNICATIONS - BUSINESS                            |                   |      |                |   | 462.81    |
| Vendor 855111 -- Vision Service Plan-CA                        |                   |      |                |   |           |
| ACH - 747819   | 01/26/2022        | 880  |                | Vendor Invoice #: 814223442; Vendor Account:<br>3       | 176.59    |
| Total Vision Service Plan-CA                                   |                   |      |                |   | 176.59    |
| Total Mosquito & Vector Mgt District                           |                   |      |                |   | 61,869.80 |

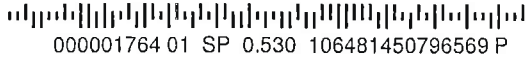


P.O. BOX 6343  
FARGO ND 58125-6343



ACCOUNT NUMBER \_\_\_\_\_  
STATEMENT DATE 01-24-2022  
AMOUNT DUE \$1,233.94  
NEW BALANCE \$1,233.94

PAYMENT DUE ON RECEIPT



000001764 01 SP 0.530 106481450796569 P  
MVM DISTRICT  
ATTN BRIAN CARERA  
PO BOX 1389  
2450 LILLIE AVE  
SUMMERLAND CA 93067-1389

AMOUNT ENCLOSED  
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

Please tear payment coupon at perforation.

| CORPORATE ACCOUNT SUMMARY |                  |                               |                 |                     |                      |           |            |               |  |
|---------------------------|------------------|-------------------------------|-----------------|---------------------|----------------------|-----------|------------|---------------|--|
| MVM DISTRICT              | Previous Balance | Purchases And Other + Charges | Cash Advances + | Cash Advance Fees + | Late Payment Charges | - Credits | - Payments | = New Balance |  |
| Company Total             | \$1,163.67       | \$1,233.94                    | \$0.00          | \$0.00              | \$0.00               | \$0.00    | \$1,163.67 | \$1,233.94    |  |

| CORPORATE ACCOUNT ACTIVITY |           |                         |                          |  |                          |
|----------------------------|-----------|-------------------------|--------------------------|--|--------------------------|
| MVM DISTRICT               |           |                         |                          |  | TOTAL CORPORATE ACTIVITY |
|                            |           |                         |                          |  | \$1,163.67 CR            |
| Post Date                  | Tran Date | Reference Number        | Transaction Description  |  | Amount                   |
| 01-07                      | 01-06     | 74798262007000000000018 | PAYMENT - 745674 00000 A |  | 1,163.67 PY              |

| NEW ACTIVITY |           |                         |                                 |          |                |
|--------------|-----------|-------------------------|---------------------------------|----------|----------------|
| VESNA IBARRA |           | CREDITS                 | PURCHASES                       | CASH ADV | TOTAL ACTIVITY |
|              |           | \$0.00                  | \$215.20                        | \$0.00   | \$215.20       |
| Post Date    | Tran Date | Reference Number        | Transaction Description         |          | Amount         |
| 01-04        | 01-03     | 24040832003900011600216 | LA CUMBRE FEED SANTA BARBARA CA |          | 125.70         |
| 01-14        | 01-12     | 24692162013100598224958 | THE HOME DEPOT 6623 GOLETA CA   |          | 89.50          |

| CUSTOMER SERVICE CALL<br>800-344-5696   | ACCOUNT NUMBER |                           | ACCOUNT SUMMARY  |          |
|---|----------------|---------------------------|------------------|----------|
|   | STATEMENT DATE | DISPUTED AMOUNT           | PREVIOUS BALANCE | 1,163.67 |
| 01/24/22  | .00            | PURCHASES & OTHER CHARGES | 1,233.94         |          |
| AMOUNT DUE<br>1,233.94  |                | CASH ADVANCES             | .00              |          |
|   |                | CASH ADVANCE FEES         | .00              |          |
| SEND BILLING INQUIRIES TO:<br>U.S. Bank National Association<br>C/O U.S. Bancorp Purchasing Card Program<br>P.O. Box 6335<br>Fargo, ND 58125-6335 |                | LATE PAYMENT CHARGES      | .00              |          |
|   |                | CREDITS                   | .00              |          |
|   |                | PAYMENTS                  | 1,163.67         |          |
|   |                | ACCOUNT BALANCE           | 1,233.94         |          |



|                            |
|----------------------------|
| Company Name: MVM DISTRICT |
| Corporate Account Number:  |
| Statement Date: 01-24-2022 |

| NEW ACTIVITY                 |           |                         |   |                 |                       |
|------------------------------|-----------|-------------------------|---|-----------------|-----------------------|
| <b>JESSICA E SPRIGG</b>      |           | <b>CREDITS</b>          | <b>PURCHASES</b>                          | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                              |           | \$0.00                  | \$64.39                                   | \$0.00          | \$64.39               |
| Post Date                    | Tran Date | Reference Number        | Transaction Description                   | Amount          |                       |
| 12-27                        | 12-24     | 24692161358100629619999 | VERIZONWRLSS*RTCCR VB 800-922-0204 FL     | 2.33            |                       |
| 01-05                        | 01-04     | 24692162004100977828628 | IN *TECHEASE COMPUTER SOL 805-5643273 CA  | 25.00           |                       |
| 01-10                        | 01-07     | 24137462008001190166650 | USPS PO 0513320113 CARPINTERIA CA         | 1.56            |                       |
| 01-20                        | 01-19     | 24164072019741974647868 | FEDEX 97464786 800-4633339 TN             | 34.72           |                       |
| 01-21                        | 01-20     | 24137462021001125456948 | USPS PO 0513320113 CARPINTERIA CA         | 0.78            |                       |
| <b>ROBBY R SHARP</b>         |           | <b>CREDITS</b>          | <b>PURCHASES</b>                          | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                              |           | \$0.00                  | \$278.45                                  | \$0.00          | \$278.45              |
| Post Date                    | Tran Date | Reference Number        | Transaction Description                   | Amount          |                       |
| 01-20                        | 01-19     | 24040832019900010300091 | LA CUMBRE FEED SANTA BARBARA CA           | 196.02          |                       |
| 01-21                        | 01-19     | 24692162020100803799092 | THE HOME DEPOT 6623 GOLETA CA             | 82.43           |                       |
| <b>KAREN EGERMAN-SCHULTZ</b> |           | <b>CREDITS</b>          | <b>PURCHASES</b>                          | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                              |           | \$0.00                  | \$83.80                                   | \$0.00          | \$83.80               |
| Post Date                    | Tran Date | Reference Number        | Transaction Description                   | Amount          |                       |
| 12-23                        | 12-22     | 24040831356900010900661 | LA CUMBRE FEED SANTA BARBARA CA           | 83.80           |                       |
| <b>DONALD CRAM</b>           |           | <b>CREDITS</b>          | <b>PURCHASES</b>                          | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                              |           | \$0.00                  | \$75.87                                   | \$0.00          | \$75.87               |
| Post Date                    | Tran Date | Reference Number        | Transaction Description                   | Amount          |                       |
| 01-12                        | 01-11     | 24692162011100101404073 | SQ *KENNEDY?S AUTOMOTIVE SANTA BARBARA CA | 75.87           |                       |
| <b>BRIAN J CABRERA</b>       |           | <b>CREDITS</b>          | <b>PURCHASES</b>                          | <b>CASH ADV</b> | <b>TOTAL ACTIVITY</b> |
|                              |           | \$0.00                  | \$516.23                                  | \$0.00          | \$516.23              |
| Post Date                    | Tran Date | Reference Number        | Transaction Description                   | Amount          |                       |
| 12-30                        | 12-29     | 24692161363100604527509 | SQ *KENNEDY?S AUTOMOTIVE SANTA BARBARA CA | 286.36          |                       |
| 01-14                        | 01-13     | 24011342013000035527942 | ZOOM.US 888-799-9666 WWW.ZOOM.US CA       | 14.99           |                       |
| 01-17                        | 01-14     | 24430992014400812053050 | MSFT * E0800HAXL7 MSBILL.INFO WA          | 35.00           |                       |
| 01-24                        | 01-23     | 24943002023700536203122 | ADOBE ACROPRO SUBS 408-536-6000 CA        | 179.88          |                       |



# MOSQUITO and VECTOR MANAGEMENT DISTRICT of SANTA BARBARA COUNTY

## DISEASE SURVEILLANCE REPORT

January 2022

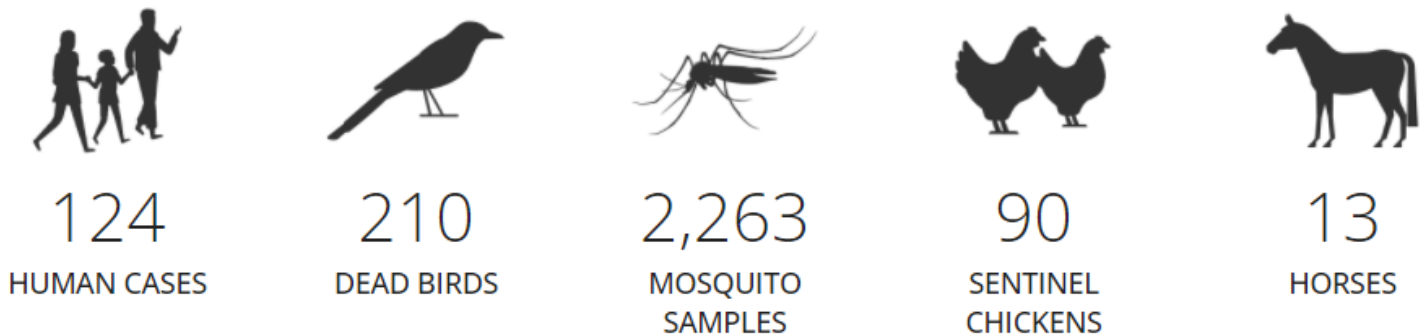
### Vector-borne Disease Surveillance

Mosquito trapping will resume in March. Mosquitoes are unlikely to be active when overnight temperatures are lower than 50°F.

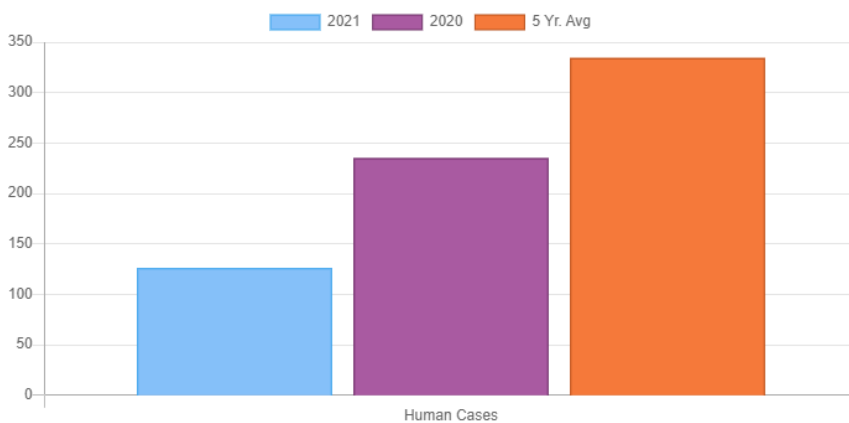
January 31, 2022, Vector Biologist Technician K. Schultz attempted to collect ticks using a drag cloth for one half hour at the Carpinteria Bluffs. No ticks were found. When ticks are found, collection data are entered into the California Vector Borne Disease Surveillance Gateway (CalSurv) database.

### California Arbovirus Detection

Final California 2021 Totals:



West Nile virus in California



Eight human cases were added to the final numbers of 2021 West Nile virus detections in California. The 124 cases occurred in 28 counties. There were 13 human fatalities from WNV in California in 2021. California ranked third in the nation after Colorado and Arizona for number of human cases. Arizona, mainly in the Phoenix area, had an outbreak of 1,645 human cases and 112 deaths in 2021.

In California in 2021, 46 mosquito pools in eight counties tested positive for St. Louis encephalitis virus. Three human cases of St. Louis encephalitis (SLE) were reported (Fresno, Marin, and Stanislaus Counties). In 2020, five cases were detected.

### Arbovirus Activity in Santa Barbara County

One Santa Barbara resident tested positive for West Nile virus in November 2021, but, according to the California Dept. of Public Health, the individual was most likely infected during a trip to the Sacramento area. Another case of human infection was reported in January; the infection likely was acquired on a visit to Texas.

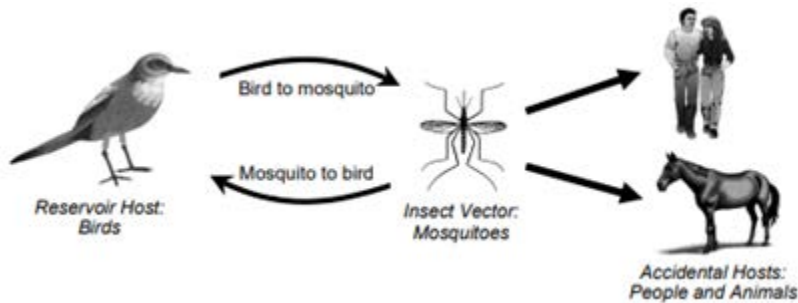
No dead birds were reported in Santa Barbara County in January. In 2021, 36 dead birds were reported, and 10 were tested for WNV; all tested negative. In 2021, the District submitted 43 mosquito pools from San Luis Obispo County (10 sites) and 109 pools from Santa Barbara County (21 sites); all yielded negative results for WNV, SLE and Western Equine Encephalitis.

The District currently maintains four sentinel chicken flocks in Santa Barbara County located at the Goleta Sanitary District, Mission Hills Community Services District, the Solvang City Wastewater Treatment Plant, and the U.S. Forest Service Fire Station in Carpinteria. Chickens are tested for WNV, SLE, and WEE once a month November through March. Blood samples were collected the week of January 3rd; all samples tested negative. The program will be discontinued in March 2022.

**Zika Virus and Invasive *Aedes* Mosquito Update**

No *Aedes aegypti* or other invasive *Aedes* species were detected in Santa Barbara County last month.

*Aedes aegypti* mosquitoes are present in 22 California counties. One person tested positive for Zika virus in California in 2021; the infection was travel-associated (acquired outside of California). There were 10 cases of dengue fever and three cases of chikungunya reported from California; all were travel-associated.



**West Nile Fever**

Since West Nile virus was first detected in California in 2003, there have been at least 7,383 human cases, 333 of them fatal. It is estimated that 80% of people infected with WNV are asymptomatic, 20% experience fever, headache, body ache, nausea, and/or rash and 1% go on to develop neuroinvasive infection. Inflammation of the brain, also known as encephalitis, can lead to numbness, confusion, paralysis, coma, or death. Neurological problems often persist long after recovery from a neuroinvasive infection. People over the age of 60 and those who are immunocompromised are at greatest risk of developing severe disease.

People are infected when a mosquito feeds on an infected bird and then feeds on a human. Humans and horses are “dead end hosts,” meaning a mosquito cannot be infected from biting them. People can infect other people only by blood transfusion, organ transplant, or breastfeeding. Symptoms, if any, start 3 to 14 days after the unfortunate mosquito bite. Three mosquito species that are common in Santa Barbara County, *Culex tarsalis*, *Culex quinquefasciatus*, and *Culex erythrothorax*, are very competent at vectoring WNV. *Culex* mosquitoes tend to bite around sunrise and sunset in a wide variety of environments.

**WNV in Santa Barbara County 2005 to 2021**

|               | Humans | Dead Birds | Mosquito Pools | Sentinel Chickens |
|---------------|--------|------------|----------------|-------------------|
| # WNV + tests | 5      | 35         | 26             | 11                |

# Mosquito and Vector Management District of Santa Barbara County

## Report of District Operations -January 2022

| Location              | Mosquito         |                 |                  |               |                        | Bees & Wasps     |                 |                  | Rats & Mice      |                  | Surveillance |             |                | Other      |                | Total                       |
|-----------------------|------------------|-----------------|------------------|---------------|------------------------|------------------|-----------------|------------------|------------------|------------------|--------------|-------------|----------------|------------|----------------|-----------------------------|
|                       | Inspection Hours | Treatment Hours | Service Requests | Fish Requests | Standing Water Reports | Inspection Hours | Treatment Hours | Service Requests | Inspection Hours | Service Requests | WNV Bird     | Chickens    | Mosquito Pools | Bedbugs    | Misc. Requests | Total hours devoted to zone |
| Goleta                | 34.5             | 11.0            |                  |               | 1                      |                  |                 |                  |                  |                  |              | 5.0         |                |            |                | 50.5                        |
| Goleta Valley         | 30.5             | 11.0            |                  | 1             |                        |                  |                 |                  | 7.0              | 1                |              |             |                | 1          |                | 48.5                        |
| Rancho Embarcadero    | 1.5              |                 |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 1.5                         |
| Isla Vista            | 12.5             | 1.0             |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 13.5                        |
| Hope Ranch            | 4.0              | 0.5             |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 4.5                         |
| Hidden Valley         |                  |                 |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 0.0                         |
| Santa Barbara area    | 25.5             | 4.5             | 1                | 2             | 1                      |                  |                 |                  |                  |                  |              |             | 0.50           |            |                | 30.5                        |
| Mission Canyon        |                  |                 |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 0.0                         |
| Montecito             | 6.5              | 2.5             |                  | 2             |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 9.0                         |
| Summerland            | 0.5              | 0.5             |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 1.0                         |
| Carpinteria           | 6.0              | 0.5             |                  |               |                        |                  |                 |                  | 3.0              | 1                |              |             |                |            |                | 9.5                         |
| Carpinteria Valley    | 12.0             | 5.5             |                  | 1             |                        |                  |                 |                  |                  |                  |              | 6.0         |                |            |                | 23.5                        |
| Carp Salt Marsh       | 3.5              | 1.5             |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 5.0                         |
| Camino Real           | 1.0              | 1.0             |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 2.0                         |
| Storke Ranch          | 1.0              | 1.0             |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 2.0                         |
| Goleta Sanitary       |                  |                 |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 0.0                         |
| City of Goleta        | 2.0              | 1.0             |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 3.0                         |
| UCSB                  | 23.5             | 8.5             |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 32.0                        |
| Santa Barbara Airport | 13.5             | 14.0            |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 27.5                        |
| City of Santa Barbara | 9.0              | 3.5             |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 12.5                        |
| SoCalGas              | 4.0              |                 |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 4.0                         |
| <b>South County</b>   | <b>191.0</b>     | <b>67.5</b>     | <b>1.0</b>       | <b>6.0</b>    | <b>2.0</b>             | <b>0.0</b>       | <b>0.0</b>      | <b>0.0</b>       | <b>10.0</b>      | <b>2.0</b>       | <b>0.0</b>   | <b>11.0</b> | <b>0.5</b>     | <b>0.5</b> | <b>0.0</b>     | <b>280.0</b>                |
| <b>North County</b>   |                  |                 |                  |               |                        |                  |                 |                  |                  |                  |              | <b>15.0</b> |                |            |                | <b>15.0</b>                 |
| Pismo Beach           |                  |                 |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 0.0                         |
| Oceano Dunes          |                  |                 |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 0.0                         |
| San Luis Obispo       |                  |                 |                  |               |                        |                  |                 |                  |                  |                  |              |             |                |            |                | 0.0                         |
| <b>SLO County</b>     | <b>0.0</b>       | <b>0.0</b>      | <b>0.0</b>       | <b>0.0</b>    | <b>0.0</b>             | <b>0.0</b>       | <b>0.0</b>      | <b>0.0</b>       | <b>0.0</b>       | <b>0.0</b>       | <b>0.0</b>   | <b>0.0</b>  | <b>0.0</b>     | <b>0.0</b> | <b>0.0</b>     | <b>0.0</b>                  |
| <b>Monthly Totals</b> | <b>191.0</b>     | <b>67.5</b>     | <b>1</b>         | <b>6</b>      | <b>2</b>               | <b>0.0</b>       | <b>0.0</b>      | <b>0</b>         | <b>10.0</b>      | <b>2</b>         | <b>0.0</b>   | <b>26.0</b> | <b>0.5</b>     | <b>1</b>   | <b>0</b>       | <b>295.0</b>                |
| <b>Year to Date</b>   | <b>191.0</b>     | <b>67.5</b>     | <b>1.0</b>       | <b>6.0</b>    | <b>2.0</b>             | <b>0.0</b>       | <b>0.0</b>      | <b>0.0</b>       | <b>10.0</b>      | <b>2.0</b>       | <b>0.0</b>   | <b>26.0</b> | <b>0.5</b>     | <b>0.5</b> | <b>0.0</b>     |                             |

|                               | This Month     | Year to Date  |
|-------------------------------|----------------|---------------|
| <b>Total Inspection Hours</b> | <b>201.0</b>   | <b>201.0</b>  |
| <b>Total Treatment Hours</b>  | <b>67.5</b>    | <b>67.5</b>   |
| <b>Total Mileage</b>          | <b>2,852.0</b> | <b>2852.0</b> |

| Account                                       | MOU Maximum | FYE21        | FYE20        | FYE19        | MOU Status                   |
|---|-------------|--------------|--------------|--------------|------------------------------|
| <a href="#">1</a> Wynmark                     | \$ 1,630    | 1283.96      | \$966.47     | \$1,143.53   | FYE22 Complete               |
| <a href="#">3</a> Goleta Sanitary District    | \$ 5,425    | 3997.96      | \$5,174.11   | \$3,598.48   | FYE 22 complete              |
| <a href="#">4</a> Goleta, City of             | \$ 19,609   | 3708.19      | \$2,802.59   | \$5,217.48   | FYE23 complete               |
| <a href="#">5</a> Oceano Dunes District       | \$35,000*   | 18153.72     | \$14,871.28  | \$9,623.00   | CY 22-23 complete            |
| <a href="#">6</a> Pismo Beach, City of        | \$ 16,920   | 5744.45      | \$4,024.30   | \$4,438.80   | FYE23 complete               |
| <a href="#">7</a> Santa Barbara Airport       | \$ 80,800   | 43239.03     | \$68,547.72  | \$45,749.85  | FYE23 complete               |
| <a href="#">8</a> Santa Barbara, City of      | \$ 8,798    | 5266.24      | \$4,591.18   | \$5,691.54   | FYE 22 complete              |
| <a href="#">9</a> SoCalGas                    | \$ 3,100    | 2277.71      | \$2,410.70   | \$525.00     | Working on MMP/MOU for FYE23 |
| <a href="#">10</a> Cal-Storke, LLC            | \$ 2,100    | 1553.06      | \$1,065.26   | \$1,050.00   | FYE23 Complete               |
| <a href="#">11</a> UCSB                       | \$ 41,000   | 17982.38     | \$35,038.62  | \$25,584.03  | FYE 22 complete              |
| <a href="#">12</a> San Luis Obispo, County of | \$ 15,420   | 1777.07      | \$10,819.61  | \$6,489.76   | FYE 22 complete              |
|   | \$ 194,802  | \$104,983.77 | \$150,311.84 | \$109,111.47 |                              |

|          | February 1, 2022 | Budgeted   |
|----------|------------------|------------|
| FYE 2022 | \$108,829.80     | \$120,000  |
| FYE 2021 | \$104,983.47     | \$110,000  |
| FYE 2020 | \$ 150,311.84    | \$ 105,000 |
| FYE 2019 | \$ 109,111.47    | \$ 100,000 |
| FYE 2018 | \$ 108,081.70    | \$ 70,000  |
| FYE 2017 | \$ 87,923.06     | \$ 105,000 |
| FYE 2016 | \$ 58,114.04     | \$ 115,000 |
| FYE 2015 | \$ 99,346.50     | \$ 120,000 |



**Mosquito & Vector Management District of Santa  
Barbara County  
Actuarial Study of  
Retiree Health Liabilities Under GASB 74/75  
Valuation Date: June 30, 2020  
Measurement Date: June 30, 2020  
For Fiscal Year-End: June 30, 2021**

*Prepared by:  
Total Compensation Systems, Inc.*

*Date: January 26, 2022*

DRAFT

**Table of Contents**

**PART I: EXECUTIVE SUMMARY ..... 1**

A. INTRODUCTION ..... 1

B. KEY RESULTS ..... 1

C. SUMMARY OF GASB 75 ACCOUNTING RESULTS ..... 2

    1. *Changes in Net OPEB Liability* ..... 2

    2. *Deferred Inflows and Outflows* ..... 2

    3. *OPEB Expense* ..... 3

    4. *Adjustments* ..... 3

    5. *Trend and Interest Rate Sensitivities* ..... 3

D. DESCRIPTION OF RETIREE BENEFITS ..... 4

E. SUMMARY OF VALUATION DATA ..... 4

F. CERTIFICATION ..... 5

**PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS ..... 7**

A. INTRODUCTION ..... 7

B. LIABILITY FOR RETIREE BENEFITS ..... 7

C. ACTUARIAL ACCRUAL ..... 8

D. ACTUARIAL ASSUMPTIONS ..... 8

E. TOTAL OPEB LIABILITY ..... 9

F. VALUATION RESULTS ..... 10

    1. *Actuarial Present Value of Projected Benefit Payments (APVPBP)* ..... 10

    2. *Service Cost* ..... 10

    3. *Total OPEB Liability and Net OPEB Liability* ..... 11

    4. *"Pay As You Go" Projection of Retiree Benefit Payments* ..... 11

G. ADDITIONAL RECONCILIATION OF GASB 75 RESULTS ..... 12

H. PROCEDURES FOR FUTURE VALUATIONS ..... 13

**PART III: ACTUARIAL ASSUMPTIONS AND METHODS ..... 14**

A. ACTUARIAL METHODS AND ASSUMPTIONS: ..... 14

B. ECONOMIC ASSUMPTIONS: ..... 15

C. NON-ECONOMIC ASSUMPTIONS: ..... 16

**PART IV: APPENDICES ..... 18**

APPENDIX A: DEMOGRAPHIC DATA BY AGE ..... 18

APPENDIX B: ADMINISTRATIVE BEST PRACTICES ..... 19

APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES ..... 20

APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES ..... 24

APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS ..... 27

**Mosquito & Vector Management District of Santa Barbara County  
Actuarial Study of Retiree Health Liabilities**

**PART I: EXECUTIVE SUMMARY**

**A. Introduction**

This report was produced by Total Compensation Systems, Inc. for Mosquito & Vector Management District of Santa Barbara County to determine the liabilities associated with its current retiree health program as of a June 30, 2020 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2021. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2021 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2021 measurement date is provided on page 13.

**B. Key Results**

MVMD of Santa Barbara County uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2020 will be used on a look back basis for the June 30, 2021 Fiscal Year-End.

| <b>Key Results</b>                                  | <b>Current Year</b>   | <b>Prior Year</b>   |
|---|---|---|
|   | <i>June 30, 2020 Measurement Date<br/>for June 30, 2021 Fiscal Year-End</i> | <i>June 30, 2019 Measurement Date<br/>for June 30, 2020 Fiscal Year-End</i> |
| Total OPEB Liability (TOL)                          | \$564,600   | \$854,610   |
| Fiduciary Net Position (FNP)                        | \$443,229   | \$388,571   |
| Net OPEB Liability (NOL)                            | \$121,371   | \$466,039   |
| Service Cost (for year following)                   | \$19,434  | \$24,561  |
| Estimated Pay-as-you-go Amount (for year following) | \$19,935  | \$14,244  |
| GASB 75 OPEB Expense (for year ending)              | (\$233,968)   | \$51,712  |

Refer to results section beginning on page 10 or the glossary on page 27 for descriptions of the above items.

| <b>Key Assumptions</b>            | <b>Current Year</b>   | <b>Prior Year</b>   |
|-----------------------------------|---|---|
|                                   | <i>June 30, 2020 Measurement Date<br/>for June 30, 2021 Fiscal Year-End</i> | <i>June 30, 2019 Measurement Date<br/>for June 30, 2020 Fiscal Year-End</i> |
| Valuation Interest Rate           | 6.00%   | 6.00%   |
| Expected Rate of Return on Assets | 6.00%   | 6.00%   |
| Long-Term Medical Trend Rate      | 4.00%   | 4.00%   |
| Projected Payroll Growth          | 2.75%   | 2.75%   |

## Total Compensation Systems, Inc.

### C. Summary of GASB 75 Accounting Results

#### 1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2019 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2020 NOL. A more detailed version of this table can be found on page 12.

|   | <i>TOL</i>       | <i>FNP</i>       | <i>NOL</i>       |
|---|------------------|------------------|------------------|
| <b>Balance at June 30, 2019 Measurement Date</b>        | <b>\$854,610</b> | <b>\$388,571</b> | <b>\$466,039</b> |
| Service Cost  | \$24,561         | \$0              | \$24,561         |
| Interest on TOL / Return on FNP                         | \$51,586         | \$26,452         | \$25,134         |
| Employer Contributions                                  | \$0              | \$51,996         | (\$51,996)       |
| Benefit Payments  | (\$23,585)       | (\$23,585)       | \$0              |
| Administrative Expenses                                 | \$0              | (\$205)          | \$205            |
| Experience (Gains)/Losses                               | (\$37,311)       | \$0              | (\$37,311)       |
| Changes in Assumptions                                  | (\$26,004)       | \$0              | (\$26,004)       |
| Changes in Benefit Terms                                | (\$279,257)      | \$0              | (\$279,257)      |
| Net Change  | (\$290,010)      | \$54,658         | (\$344,668)      |
| <b>Actual Balance at June 30, 2020 Measurement Date</b> | <b>\$564,600</b> | <b>\$443,229</b> | <b>\$121,371</b> |

#### 2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 24.

| <b>Balances at June 30, 2021 Fiscal Year-End</b>          | <i>Deferred Outflows</i> | <i>Deferred Inflows</i> |
|---|--------------------------|-------------------------|
| Differences between expected and actual experience        | \$6,573                  | (\$33,210)              |
| Changes in assumptions                                    | \$0                      | (\$23,146)              |
| Differences between projected and actual return on assets | \$1,684                  | (\$5,186)               |
| <b>Total</b>  | <b>\$8,257</b>           | <b>(\$61,542)</b>       |

| <b>To be recognized fiscal year ending June 30:</b> | <i>Deferred Outflows</i> | <i>Deferred Inflows</i> |
|---|--------------------------|-------------------------|
| 2022  | \$1,633                  | (\$8,536)               |
| 2023  | \$1,633                  | (\$8,536)               |
| 2024  | \$791                    | (\$8,535)               |
| 2025  | \$791                    | (\$7,415)               |
| 2026  | \$791                    | (\$6,959)               |
| Thereafter  | \$2,618                  | (\$21,561)              |
| <b>Total</b>  | <b>\$8,257</b>           | <b>(\$61,542)</b>       |

## Total Compensation Systems, Inc.

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### 3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

| <b>To be recognized fiscal year ending June 30, 2021</b>     | <i>Expense Component</i> |
|--|--------------------------|
| Service Cost   | \$24,561                 |
| Interest Cost  | \$51,586                 |
| Expected Return on Assets                                    | (\$24,160)               |
| Administrative Expenses                                      | \$205                    |
| Recognition of Experience (Gain)/Loss Deferrals              | (\$3,310)                |
| Recognition of Assumption Change Deferrals                   | (\$2,858)                |
| Recognition of Investment (Gain)/Loss Deferrals              | (\$735)                  |
| Employee Contributions                                       | \$0                      |
| Changes in Benefit Terms                                     | (\$279,257)              |
| <b>Net OPEB Expense for fiscal year ending June 30, 2021</b> | <b>(\$233,968)</b>       |

### 4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2020 to June 30, 2021 minus prior contributions after the measurement date of \$23,770 should also be reflected in OPEB expense. June 30, 2021 deferred outflows should include contributions from July 1, 2020 to June 30, 2021.

### 5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

| <b>Net OPEB Liability at June 30, 2020 Measurement Date</b> | <i>Discount Rate</i> | <i>Healthcare Trend Rate</i> |
|---|----------------------|------------------------------|
| 1% Decrease in Assumption                                   | \$190,693            | \$45,657                     |
| Current Assumption  | \$121,371            | \$121,371                    |
| 1% Increase in Assumption                                   | \$61,904             | \$212,731                    |

# Total Compensation Systems, Inc.

## D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

|                         | <u>All Employees*</u>      |
|-------------------------|----------------------------|
| Benefit types provided  | Medical, dental and vision |
| Duration of Benefits    | Lifetime**                 |
| Required Service        | 5 years                    |
| Minimum Age             | 50                         |
| Dependent Coverage      | Yes                        |
| District Contribution % | 100%                       |
| District Cap            | \$2,228.92 per month***    |

\*Employees hired after 7/1/2018 are subject to a \$1,300 District Cap and 10 year service requirement

\*\*Only PEMHCA minimum employer contribution (\$143/month in 2021) is provided after Medicare age

\*\*\*Increased based on the Los Angeles/Riverside/Orange County area All Urban CPI for March each year

## E. Summary of Valuation Data

This report is based on census data provided to us as of March, 2021. Distributions of participants by age and service can be found on page 18. For non-lifetime benefits, the active count below excludes employees for whom it is not possible to receive retiree benefits (e.g. employees who are already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

|  | <b>Current Year</b>                   | <b>Prior Year</b>                     |
|--|---------------------------------------|---------------------------------------|
|  | <i>June 30, 2020 Valuation Date</i>   | <i>June 30, 2018 Valuation Date</i>   |
|  | <i>June 30, 2020 Measurement Date</i> | <i>June 30, 2019 Measurement Date</i> |
| <b>Active Employees eligible for future benefits</b> |                                       |                                       |
| Count  | 6                                     | 6                                     |
| Average Age  | 47.3                                  | 45.7                                  |
| Average Years of Service                             | 12.8                                  | 11.2                                  |
| <b>Retirees currently receiving benefits</b>         |                                       |                                       |
| Count  | 2                                     | 1                                     |
| Average Age  | 64.5                                  | 62.0                                  |

We were not provided with information about any terminated, vested employees.

## Total Compensation Systems, Inc.

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### F. Certification

The actuarial information in this report is intended solely to assist MVMD of Santa Barbara County in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of MVMD of Santa Barbara County. Release of this report may be subject to provisions of the Agreement between MVMD of Santa Barbara County and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2020 to June 30, 2021, using a measurement date of June 30, 2020. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by MVMD of Santa Barbara County. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of MVMD of Santa Barbara County and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

## **Total Compensation Systems, Inc.**

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applicable Actuarial Standards of Practice. My experience and continuing education are consistent with the requirements described for actuaries under the Qualification Standards of the American Academy of Actuaries.

Respectfully submitted,

Geoffrey L. Kischuk  
Actuary  
Total Compensation Systems, Inc.  
(805) 496-1700



## PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

### A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by MVMD of Santa Barbara County. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

### B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent MVMD of Santa Barbara County uses contribution caps, the influence of the trend factor is further reduced. We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the participant is not eligible. The participant is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2020 at 6.00% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2020 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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### C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

### D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current **cost of retiree health benefits** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The **“trend” rate** at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- **Mortality rates** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- **Employment termination rates** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The **service requirement** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

### E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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### F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

#### 1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

##### Actuarial Present Value of Projected Benefit Payments as of June 30, 2020 Valuation Date

|                          | <i>Total</i> |
|--------------------------|--------------|
| Active: Pre-65 Benefit   | \$430,184    |
| Post-65 Benefit          | \$85,582     |
| Subtotal                 | \$515,766    |
| Retiree: Pre-65 Benefit  | \$14,374     |
| Post-65 Benefit          | \$189,436    |
| Subtotal                 | \$203,810    |
| Grand Total              | \$719,576    |
| Subtotal Pre-65 Benefit  | \$444,558    |
| Subtotal Post-65 Benefit | \$275,018    |

#### 2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

##### Service Cost Valuation Year Beginning July 1, 2020

|                                | <i>Total</i> |
|--------------------------------|--------------|
| # of Eligible Employees        | 6            |
| <b>First Year Service Cost</b> |              |
| Pre-65 Benefit                 | \$16,188     |
| Post-65 Benefit                | \$3,246      |
| Total                          | \$19,434     |

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

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### 3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

#### **Total OPEB Liability and Net OPEB Liability as of June 30, 2020 Valuation Date**

|   | <i>Total</i> |
|---|--------------|
| Active: Pre-65 Benefit                        | \$299,246    |
| Active: Post-65 Benefit                       | \$61,544     |
| Subtotal                                      | \$360,790    |
| Retiree: Pre-65 Benefit                       | \$14,374     |
| Retiree: Post-65 Benefit                      | \$189,436    |
| Subtotal                                      | \$203,810    |
| Subtotal: Pre-65 Benefit                      | \$313,620    |
| Subtotal: Post-65 Benefit                     | \$250,980    |
| Total OPEB Liability (TOL)                    | \$564,600    |
| Fiduciary Net Position as of<br>June 30, 2020 | \$443,229    |
| Net OPEB Liability (NOL)                      | \$121,371    |

### 4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be *in*accurate. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs.

| <i>Year Beginning</i> |              |
|-----------------------|--------------|
| <i>July 1</i>         | <i>Total</i> |
| 2020                  | \$19,935     |
| 2021                  | \$12,830     |
| 2022                  | \$15,093     |
| 2023                  | \$17,306     |
| 2024                  | \$19,476     |
| 2025                  | \$22,609     |
| 2026                  | \$26,036     |
| 2027                  | \$39,914     |
| 2028                  | \$45,859     |
| 2029                  | \$61,554     |

## Total Compensation Systems, Inc.

### G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2019 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2020 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

|  | <i>TOL</i>       | <i>FNP</i>       | <i>NOL</i>       |
|--|------------------|------------------|------------------|
| <b>Balance at June 30, 2019</b>            | <b>\$854,610</b> | <b>\$388,571</b> | <b>\$466,039</b> |
| Service Cost                               | \$24,561         | \$0              | \$24,561         |
| Interest on Total OPEB Liability           | \$51,586         | \$0              | \$51,586         |
| Expected Investment Income                 | \$0              | \$24,160         | (\$24,160)       |
| Administrative Expenses                    | \$0              | (\$205)          | \$205            |
| Employee Contributions                     | \$0              | \$0              | \$0              |
| Employer Contributions to Trust            | \$0              | \$51,996         | (\$51,996)       |
| Employer Contributions as Benefit Payments | \$0              | \$0              | \$0              |
| Actual Benefit Payments from Trust         | (\$23,585)       | (\$23,585)       | \$0              |
| Actual Benefit Payments from Employer      | \$0              | \$0              | \$0              |
| Expected Minus Actual Benefit Payments**   | \$9,341          | \$0              | \$9,341          |
| <b>Expected Balance at June 30, 2020</b>   | <b>\$916,513</b> | <b>\$440,937</b> | <b>\$475,576</b> |
| Experience (Gains)/Losses                  | (\$46,652)       | \$0              | (\$46,652)       |
| Changes in Assumptions                     | (\$26,004)       | \$0              | (\$26,004)       |
| Changes in Benefit Terms                   | (\$279,257)      | \$0              | (\$279,257)      |
| Investment Gains/(Losses)                  | \$0              | \$2,292          | (\$2,292)        |
| Other                                      | \$0              | \$0              | \$0              |
| Net Change during 2020                     | (\$290,010)      | \$54,658         | (\$344,668)      |
| <b>Actual Balance at June 30, 2020*</b>    | <b>\$564,600</b> | <b>\$443,229</b> | <b>\$121,371</b> |

\* May include a slight rounding error.

\*\* Deferrable as an Experience Gain or Loss.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for MVMD of Santa Barbara County is shown beginning on page 24. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

### Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2021

|                           | <i>Beginning Balance</i> | <i>Change Due to New Deferrals</i> | <i>Change Due to Recognition</i> | <i>Ending Balance</i> |
|---------------------------|--------------------------|------------------------------------|----------------------------------|-----------------------|
| Experience (Gains)/Losses | \$7,364                  | (\$37,311)                         | \$3,310                          | (\$26,637)            |
| Assumption Changes        | \$0                      | (\$26,004)                         | \$2,858                          | (\$23,146)            |
| Investment (Gains)/Losses | (\$1,945)                | (\$2,292)                          | \$735                            | (\$3,502)             |
| Deferred Balances         | \$5,419                  | (\$65,607)                         | \$6,903                          | (\$53,285)            |

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

### Preliminary OPEB Expense Fiscal Year Ending June 30, 2021

|                                   | <i>Beginning Net Position</i> | <i>Ending Net Position</i> | <i>Change</i> |
|-----------------------------------|-------------------------------|----------------------------|---------------|
| Net OPEB Liability (NOL)          | \$466,039                     | \$121,371                  | (\$344,668)   |
| Deferred Balances                 | \$5,419                       | (\$53,285)                 | (\$58,704)    |
| Net Position                      | \$460,620                     | \$174,656                  | (\$285,964)   |
| Adjust Out Employer Contributions |                               |                            | \$51,996      |
| OPEB Expense                      |                               |                            | (\$233,968)   |

# Total Compensation Systems, Inc.

## H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

|                                      | Full Actuarial Valuation                | Roll-Forward Valuation                          |
|--------------------------------------|---|---|
| Collect New Census Data              | Yes                                     | No  |
| Reflect Updates to Plan Design       | Yes                                     | No  |
| Update Actuarial Assumptions         | Yes                                     | Typically Not                                   |
| Update Valuation Interest Rate       | Yes                                     | Yes   |
| Actual Assets as of Measurement Date | Yes                                     | Yes   |
| Timing                               | 4-6 weeks after information is received | 1-2 weeks after information is received         |
| Fees                                 | Full                                    | Reduced   |
| Information Needed from Employer     | Moderate                                | Minimal   |
| Required Frequency                   | At least every two years                | Each year, unless a full valuation is performed |

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for MVMD of Santa Barbara County will be a roll-forward valuation with a measurement date of June 30, 2021 which will be used for the fiscal year ending June 30, 2022. Please let us know if MVMD of Santa Barbara County would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

**PART III: ACTUARIAL ASSUMPTIONS AND METHODS**

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for MVMD of Santa Barbara County to understand that the appropriateness of all selected actuarial assumptions and methods are MVMD of Santa Barbara County's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, MVMD of Santa Barbara County's actual historical experience, and TCS's judgment based on experience and training.

**A. ACTUARIAL METHODS AND ASSUMPTIONS:**

*ACTUARIAL COST METHOD:* GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

*SUBSTANTIVE PLAN:* As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by MVMD of Santa Barbara County regarding practices with respect to employer and employee contributions and other relevant factors.



## Total Compensation Systems, Inc.

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### **B. ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

**INFLATION:** We assumed 2.75% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

**INVESTMENT RETURN / DISCOUNT RATE:** We assumed 6.00% per year net of expenses. This is based on assumed long-term return on employer assets. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

**TREND:** We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

**PAYROLL INCREASE:** We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

**FIDUCIARY NET POSITION (FNP):** The following table shows the beginning and ending FNP numbers that were provided by MVMD of Santa Barbara County.

#### **Fiduciary Net Position as of June 30, 2020**

|                          | <u>06/30/2019</u> | <u>06/30/2020</u> |
|--------------------------|-------------------|-------------------|
| Cash and Equivalents     | \$0               | \$0               |
| Contributions Receivable | \$0               | \$0               |
| Total Investments        | \$394,066         | \$466,814         |
| Capital Assets           | \$0               | \$0               |
| Total Assets             | \$394,066         | \$466,814         |
| Benefits Payable         | (\$5,495)         | (\$23,585)        |
| Fiduciary Net Position   | \$388,571         | \$443,229         |

# Total Compensation Systems, Inc.

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## **C. NON-ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

### ***MORTALITY***

| <i>Participant Type</i> | <i>Mortality Tables</i>  |
|-------------------------|--|
| Miscellaneous           | 2017 CalPERS Mortality for Miscellaneous and Schools Employees |

### ***RETIREMENT RATES***

| <i>Employee Type</i> | <i>Retirement Rate Tables</i>  |
|----------------------|--|
| All Participants     | Hired 2013 and after. 2017 CalPERS 2.0% @62 Rates for Miscellaneous Employees<br>Hired 2012 and before. Santa Barbara County Employees' Retirement System retirement rates for Miscellaneous employees |

### ***COSTS FOR RETIREE COVERAGE***

Actuarial Standard of Practice 6 (ASOP 6) provides that, as a general rule, retiree costs should be based on actual claim costs or age-adjusted premiums. This is true even for many medical plans that are commonly considered to be “community-rated.” However, ASOP 6 contains a provision – specifically section 3.7.7(c) – that allows use of unadjusted premiums in certain circumstances.

It is my opinion that the section 3.7.7(c)(4) exception allows use of unadjusted premium for PEMHCA agencies if certain conditions are met. Following are the criteria we applied to MVMD of Santa Barbara County to determine that it is reasonable to assume that MVMD of Santa Barbara County’s future participation in PEMHCA is likely and that the CalPERS medical program as well as its premium structure are sustainable. (We also have an extensive white paper on this subject that provides a basis for our rationale entirely within the context of ASOP 6. We will make this white paper available upon request.)

- **Plan qualifies as a “pooled health plan.”** ASOP 6 defines a “pooled health plan” as one in which premiums are based at least in part on the claims experience of groups other than the one being valued.” Since CalPERS rates are the same for all employers in each region, rates are clearly based on the experience of many groups.
- **Rates not based to any extent on the agency’s claim experience.** As mentioned above, rates are the same for all participating employers regardless of claim experience or size.
- **Rates not based to any extent on the agency’s demographics.** As mentioned above, rates are the same for all participating employers regardless of demographics.
- **No refunds or charges based on the agency’s claim experience or demographics.** The terms of operation of the CalPERS program are set by statute and there is no provision for any refunds and charges that vary from employer to employer for any reason. The only charges are uniform administrative charges.
- **Plan in existence 20 or more years.** Enabling legislation to allow “contracting agencies” to participate in the CalPERS program was passed in 1967. The CalPERS medical plan has been successfully operating for almost 50 years. As far back as we can obtain records, the rating structure has been consistent, with the only difference having been a move to regional rating which is unrelated to age-adjusted rating.
- **No recent large increases or decreases in the number of participating plans or enrollment.** The CalPERS medical plan has shown remarkably stable enrollment. In the past 10 years, there has been small growth in the number of employers in most years – with the maximum being a little over 2% and

## Total Compensation Systems, Inc.

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a very small decrease in one year. Average year over year growth in the number of employers over the last 10 years has been about 0.75% per year. Groups have been consistently leaving the CalPERS medical plan while other groups have been joining with no disruption to its stability.

- **Agency is not expecting to leave plan in foreseeable future.** The District does not plan to leave CalPERS at present.
- **No indication the plan will be discontinued.** We are unaware of anything that would cause the CalPERS medical plan to cease or to significantly change its operation in a way that would affect this determination.
- **The agency does not represent a large part of the pool.** The District is in the CalPERS Other Southern California region. Based on the information we have, the District constitutes no more than 0.02% of the Other Southern California pool. In our opinion, this is not enough for the District to have a measurable effect on the rates or viability of the Other Southern California pool.

Retiree liabilities are based on actual retiree costs. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

| <i>Participant Type</i> | <i>Future Retirees Pre-65</i>                                     | <i>Future Retirees Post-65</i> |
|-------------------------|---|--------------------------------|
| All Participants        | Hired 2013 and after. \$15,600<br>Hired 2012 and before. \$19,381 | \$1,650                        |

### ***PARTICIPATION RATES***

| <i>Employee Type</i> | <i>&lt;65 Non-Medicare Participation %</i> | <i>65+ Medicare Participation %</i> |
|----------------------|--|-------------------------------------|
| Miscellaneous        | 100%                                       | 100%                                |

### ***TURNOVER***

| <i>Employee Type</i> | <i>Turnover Rate Tables</i>  |
|----------------------|--|
| Miscellaneous        | Santa Barbara County Employees' Retirement System turnover rates for Miscellaneous employees |

### ***SPOUSE PREVALENCE***

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

### ***SPOUSE AGES***

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

# Total Compensation Systems, Inc.

## PART IV: APPENDICES

### APPENDIX A: DEMOGRAPHIC DATA BY AGE

#### **ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE**

|              | <i>Total</i> | <i>Under 5<br/>Years of<br/>Service</i> | <i>5 – 9<br/>Years of<br/>Service</i> | <i>10 – 14<br/>Years of<br/>Service</i> | <i>15 – 19<br/>Years of<br/>Service</i> | <i>20 – 24<br/>Years of<br/>Service</i> | <i>25 – 29<br/>Years of<br/>Service</i> | <i>30 – 34<br/>Years of<br/>Service</i> | <i>Over 34<br/>Years of<br/>Service</i> |
|--------------|--------------|---|---------------------------------------|---|---|---|---|---|---|
| Under 25     | 0            |   |                                       |   |   |   |   |   |   |
| 25 – 29      | 0            |   |                                       |   |   |   |   |   |   |
| 30 – 34      | 0            |   |                                       |   |   |   |   |   |   |
| 35 – 39      | 1            |   |                                       | 1                                       |   |   |   |   |   |
| 40 – 44      | 2            |   |                                       |   | 2                                       |   |   |   |   |
| 45 – 49      | 1            |   |                                       | 1                                       |   |   |   |   |   |
| 50 – 54      | 0            |   |                                       |   |   |   |   |   |   |
| 55 – 59      | 2            | 1                                       |                                       |   | 1                                       |   |   |   |   |
| 60 – 64      | 0            |   |                                       |   |   |   |   |   |   |
| 65 and older | 0            |   |                                       |   |   |   |   |   |   |
| <b>Total</b> | <b>6</b>     | <b>1</b>                                | <b>0</b>                              | <b>2</b>                                | <b>3</b>                                | <b>0</b>                                | <b>0</b>                                | <b>0</b>                                | <b>0</b>                                |

#### **ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS**

| <i>Age</i>   | <i>Total</i> |
|--------------|--------------|
| Under 50     | 0            |
| 50 – 54      | 0            |
| 55 – 59      | 0            |
| 60 – 64      | 2            |
| 65 – 69      | 0            |
| 70 – 74      | 0            |
| 75 – 79      | 0            |
| 80 – 84      | 0            |
| 85 – 89      | 0            |
| 90 and older | 0            |
| <b>Total</b> | <b>2</b>     |

### APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions MVMD of Santa Barbara County should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of MVMD of Santa Barbara County's practices, it is possible that MVMD of Santa Barbara County is already complying with some or all of these suggestions.

- We suggest that MVMD of Santa Barbara County maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, MVMD of Santa Barbara County should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. MVMD of Santa Barbara County should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, MVMD of Santa Barbara County should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- MVMD of Santa Barbara County should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under MVMD of Santa Barbara County's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, MVMD of Santa Barbara County should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for MVMD of Santa Barbara County to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

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## APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

**Paragraph 50:**                    **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by MVMD of Santa Barbara County. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

|  | Number of<br>Participants |
|--|---------------------------|
| Inactive Employees Currently Receiving Benefit Payments                | 2                         |
| Inactive Employees Entitled to But Not Yet Receiving Benefit Payments* | 0                         |
| Participating Active Employees   | 6                         |
| Total Number of participants   | 8                         |

\*We were not provided with information about any terminated, vested employees

**Paragraph 51:**                    **Significant Assumptions and Other Inputs**

Shown in Part III.

**Paragraph 52:**                    **Information Related to Assumptions and Other Inputs**

The following information is intended to assist MVMD of Santa Barbara County in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

|                 |  |
|-----------------|--|
| Mortality Table | 2017 CalPERS Mortality for Miscellaneous and Schools Employees   |
| Disclosure      | The mortality assumptions are based on the 2017 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. |

## Total Compensation Systems, Inc.

|                 |  |
|-----------------|--|
| Mortality Table | 2017 CalPERS Retiree Mortality for All Employees   |
| Disclosure      | The mortality assumptions are based on the 2017 CalPERS Retiree Mortality for All Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. |

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

### Retirement Tables

|                  |   |
|------------------|---|
| Retirement Table | 2017 CalPERS 2.0% @62 Rates for Miscellaneous Employees   |
| Disclosure       | The retirement assumptions are based on the 2017 CalPERS 2.0% @62 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

|                  |  |
|------------------|--|
| Retirement Table | Santa Barbara County Employees' Retirement System retirement rates for Miscellaneous employees   |
| Disclosure       | The retirement assumptions are based on the Santa Barbara County Employees' Retirement System (SBERS) retirement rates for Miscellaneous employees table created SBERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

### Turnover Tables

|                |   |
|----------------|---|
| Turnover Table | Santa Barbara County Employees' Retirement System turnover rates for Miscellaneous employees  |
| Disclosure     | The turnover assumptions are based on the Santa Barbara County Employees' Retirement System turnover rates for Miscellaneous employees table created by SBERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool. |

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

|                    |                |                 |                 |
|--------------------|----------------|-----------------|-----------------|
|                    | Trend 1% Lower | Valuation Trend | Trend 1% Higher |
| Net OPEB Liability | \$45,657       | \$121,371       | \$212,731       |

### Paragraph 53:

### Discount Rate

## Total Compensation Systems, Inc.

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The following information is intended to assist MVMD of Santa Barbara County to comply with Paragraph 53 requirements.

53.a: A discount rate of 6.00% was used in the valuation. The interest rate used in the prior valuation was 6.00%.

53.b: We assumed that all contributions are from the employer.

53.c: We used historic 23 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 50 basis points.

53.d: The interest assumption does not reflect a municipal bond rate.

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.  
CERBT - Strategy 3

| Asset Class                                    | Percentage of Portfolio | Assumed Gross Return |
|--|-------------------------|----------------------|
| All Equities                                   | 22.0000                 | 7.7950               |
| All Fixed Income                               | 49.0000                 | 4.5000               |
| Real Estate Investment Trusts                  | 8.0000                  | 7.5000               |
| All Commodities                                | 5.0000                  | 7.7950               |
| Treasury Inflation Protected Securities (TIPS) | 16.0000                 | 3.2500               |

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

|                    | Discount Rate<br>1% Lower | Valuation<br>Discount Rate | Discount Rate<br>1% Higher |
|--------------------|---------------------------|----------------------------|----------------------------|
| Net OPEB Liability | \$190,693                 | \$121,371                  | \$61,904                   |

**Paragraph 55: Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

**Paragraph 56: Additional Net OPEB Liability Information**

The following information is intended to assist MVMD of Santa Barbara County to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2020.

The measurement date is June 30, 2020.

56.b: We are not aware of a special funding arrangement.

56.c: Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems.



## **Total Compensation Systems, Inc.**

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56.d: The plan administration was clarified to state that new retirees after 7/1/2021 will only be eligible for the PEMHCA minimum after Medicare age

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

### **Paragraph 57:**

#### **Required Supplementary Information**

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 23 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

### **Paragraph 58:**

#### **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 23 years.

### **Paragraph 244:**

#### **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

**APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES**

**EXPERIENCE GAINS AND LOSSES**

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)**

| Measurement Period                             | Experience (Gain)/Loss | Original Recognition Period (Years) | Amounts Recognized in OPEB Expense through 2019 | Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods) |   |                  |                  |                  |                  |                  |                  |                   |
|--|------------------------|-------------------------------------|---|--|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|  |                        |                                     |   | 2020   | Amounts to be Recognized in OPEB Expense after 2020 | 2021             | 2022             | 2023             | 2024             | 2025             | Thereafter       |                   |
| 2017-18  | \$8,635                | 11.3                                | \$1,530   | \$765  | \$6,340   | \$765            | \$765            | \$765            | \$765            | \$765            | \$765            | \$2,515           |
| 2018-19  | \$285                  | 11.3                                | \$26  | \$26   | \$233   | \$26             | \$26             | \$26             | \$26             | \$26             | \$26             | \$103             |
| 2019-20  | (\$37,311)             | 9.1                                 | \$0   | (\$4,101)  | (\$33,210)  | (\$4,101)        | (\$4,101)        | (\$4,101)        | (\$4,101)        | (\$4,101)        | (\$4,101)        | (\$12,705)        |
| <b>Net Increase (Decrease) in OPEB Expense</b> |                        |                                     | <b>\$1,556</b>                                  | <b>(\$3,310)</b>   | <b>(\$26,637)</b>                                   | <b>(\$3,310)</b> | <b>(\$3,310)</b> | <b>(\$3,310)</b> | <b>(\$3,310)</b> | <b>(\$3,310)</b> | <b>(\$3,310)</b> | <b>(\$10,087)</b> |

## Total Compensation Systems, Inc.

### CHANGES OF ASSUMPTIONS

#### Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

| Measurement Period                      | Changes of Assumptions | Original Recognition Period (Years) | Amounts Recognized in OPEB Expense through 2019 | 2020      | Amounts to be Recognized in OPEB Expense after 2020 | 2021      | 2022      | 2023      | 2024      | 2025      | Thereafter |
|---|------------------------|-------------------------------------|---|-----------|---|-----------|-----------|-----------|-----------|-----------|------------|
| 2019-20                                 | (\$26,004)             | 9.1                                 | \$0   | (\$2,858) | (\$23,146)  | (\$2,858) | (\$2,858) | (\$2,858) | (\$2,858) | (\$2,858) | (\$8,856)  |
| Net Increase (Decrease) in OPEB Expense |                        |                                     | \$0   | (\$2,858) | (\$23,146)  | (\$2,858) | (\$2,858) | (\$2,858) | (\$2,858) | (\$2,858) | (\$8,856)  |

## Total Compensation Systems, Inc.

### INVESTMENT GAINS AND LOSSES

#### Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

| Measurement Period                             | Investment (Gain)/Loss | Original Recognition Period (Years) | Amounts Recognized in OPEB Expense through 2019 | 2020           | Amounts to be Recognized in OPEB Expense after 2020 | 2021           | 2022           | 2023             | 2024           | 2025       | Thereafter |
|--|------------------------|-------------------------------------|---|----------------|---|----------------|----------------|------------------|----------------|------------|------------|
| 2017-18  | \$4,210                | 5                                   | \$1,684   | \$842          | \$1,684   | \$842          | \$842          |                  |                |            |            |
| 2018-19  | (\$5,589)              | 5                                   | (\$1,118)                                       | (\$1,118)      | (\$3,353)   | (\$1,118)      | (\$1,118)      | (\$1,117)        |                |            |            |
| 2019-20  | (\$2,292)              | 5                                   | \$0   | (\$459)        | (\$1,833)   | (\$459)        | (\$459)        | (\$459)          | (\$456)        |            |            |
| <b>Net Increase (Decrease) in OPEB Expense</b> |                        |                                     | <b>\$566</b>                                    | <b>(\$735)</b> | <b>(\$3,502)</b>                                    | <b>(\$735)</b> | <b>(\$735)</b> | <b>(\$1,576)</b> | <b>(\$456)</b> | <b>\$0</b> | <b>\$0</b> |

# Total Compensation Systems, Inc.

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## APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

|   |   |
|---|---|
| <u>Actuarial Cost Method:</u>                                 | A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.  |
| <u>Actuarial Present Value of Projected Benefit Payments:</u> | The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.   |
| <u>Deferred Inflows/Outflows of Resources:</u>                | A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date. |
| <u>Discount Rate:</u>   | Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.  |
| <u>Fiduciary Net Position:</u>                                | Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).   |
| <u>Implicit Rate Subsidy:</u>                                 | The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.  |
| <u>Measurement Date:</u>                                      | The date at which assets and liabilities are determined in order to estimate TOL and NOL.   |
| <u>Mortality Rate:</u>  | Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.  |
| <u>Net OPEB Liability (NOL):</u>                              | The Total OPEB Liability minus the Fiduciary Net Position.  |
| <u>OPEB Benefits:</u>   | Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.   |
| <u>OPEB Expense:</u>  | This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.   |
| <u>Participation Rate:</u>                                    | The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.   |

## Total Compensation Systems, Inc.

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|                                    |   |
|------------------------------------|---|
| <u>Pay As You Go Cost:</u>         | The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.                           |
| <u>Retirement Rate:</u>            | The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be. |
| <u>Service Cost:</u>               | The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.  |
| <u>Service Requirement:</u>        | The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.  |
| <u>Total OPEB Liability (TOL):</u> | The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.   |
| <u>Trend Rate:</u>                 | The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.  |
| <u>Turnover Rate:</u>              | The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.   |
| <u>Valuation Date:</u>             | The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.  |

**RESOLUTION NO. 22-04**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY AUTHORIZING CONTINUATION OF REMOTE TELECONFERENCE MEETINGS OF THE DISTRICT'S LEGISLATIVE BODIES PURSUANT TO GOVERNMENT CODE SECTION 54953(e)**

WHEREAS, all meetings of the Board of Trustees, standing committees and other legislative bodies of the Mosquito and Vector Management District of Santa Barbara County are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code sections 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, Government Code section 54953(e) makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition for conducting meetings using teleconferencing under Government Code Section 54953(e) is that a state of emergency has been declared by the Governor pursuant to Government Code Section 8625; and

WHEREAS, it is further required as a condition for conducting meetings using teleconferencing under Government Code section 54953(e) that (i) state or local officials have imposed or recommended measures to promote social distancing, or (ii) meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Trustees adopted Resolution No. 21-07 on October 14, 2021, finding that the requisite conditions existed for the legislative bodies of the Mosquito and Vector Management District of Santa Barbara County to conduct remote teleconference meetings without compliance with Government Code section 54953(b)(3); and

WHEREAS, the Board of Trustees has adopted subsequent resolutions finding that the requisite conditions existed for the legislative bodies of the District to continue conducting remote teleconference meetings without compliance with Government Code section 54953(b)(3); and

WHEREAS, as a condition of further extending the use of the provisions found in Government Code section 54953(e), the Board of Trustees must find that (i) it has reconsidered the circumstances of the state of emergency, and (ii) any of the following circumstances exist:

- The state of emergency continues to directly impact the ability of the members to meet safely in person.
- State or local officials continue to impose or recommend measures to promote social distancing; and

WHEREAS, the state of emergency that was declared by Governor Newsom on March 4, 2020 due to COVID-19 remains active and in effect as of the date of this Resolution; and

WHEREAS, local officials continue to impose or recommend measures to promote social distancing, as set forth in the document issued on September 28, 2021 by the Santa Barbara County Health Department entitled "Health Officials AB 361 Social Distance Recommendation," which document remains in effect as of the date of this Resolution; and

WHEREAS, the Board of Trustees desires to set forth herein its findings that the legislative bodies of the District may continue to conduct their meetings without compliance with Government Code section 54953(b)(3), as authorized by Government Code section 54953(e).

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Findings. The Board of Trustees hereby finds that (i) it has reconsidered the circumstances of the state of emergency declared by Governor Newsom on March 4, 2020 and has determined that such state of emergency remains active, (ii) local officials continue to impose or recommend measures to promote social distancing, and (iii) the legislative bodies of the District are authorized to continue conducting meetings using teleconferencing under Government Code section 54953(e).

Section 3. Remote Teleconference Meetings. The General Manager and legislative bodies of the District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 4. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall expire thirty (30) days thereafter, unless, on or before that date and every thirty (30) days thereafter, the Board of Trustees adopts a subsequent resolution setting forth the findings required by Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the District may continue to teleconference without compliance with Government Code section 54953(b)(3).

PASSED AND ADOPTED by the Board of Trustees of MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY, this 10th day of February, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:



## LEVY ADMINISTRATION SERVICES AGREEMENT

THIS AGREEMENT is made on \_\_\_\_\_, 2022, between the Mosquito and Vector Management District of Santa Barbara County, (“District”) and **SCI Consulting Group** (“Consultant” or “SCI”), a California Corporation, who agree as follows:

**1. Scope of Work (“Work”).** Consultant shall perform the work and render the services described in the Scope of Work shown below (the “Work”). The Consultant shall provide all labor, equipment, material and supplies required or necessary to properly and competently perform the Work, and determine the method, details and means of doing the Work.

**2. Payment.**

a. In exchange for the Work, District shall pay to the Consultant a fee for completed phases of the Work. The total fee for the Work shall not exceed amounts set forth in the Fee Schedule shown below. There shall be no compensation for extra or additional work or services by the Consultant unless approved in advance in writing by District. The Consultant’s fee shall include all of the Consultant’s costs and expenses related to the Work.

b. At the completion of each phase of the Work, the Consultant shall submit to the District an invoice for the Work performed. If the Work is satisfactorily completed and the invoice is accurately computed, the District shall pay the invoice within 30 days of its receipt.

**3. Term.** This Agreement shall take effect on the above date and shall continue in effect until completion of the Work.

**4. Insurance.**

a. **Types & Limits.** The Consultant, at its sole cost and expense, shall procure and maintain for the duration of this Agreement the following types and limits of insurance:

|  |   |
|--|---|
| Commercial General Liability                               | \$2,000,000 per occurrence<br>\$4,000,000 aggregate   |
| Automobile Liability                                       | \$2,000,000 per accident                              |
| Workers' Compensation                                      | Statutory limits                                      |
| Professional Liability                                     | \$2,000,000 per claim                                 |
| Excess Liability (over General Liability & Auto Liability) | \$1,000,000 per occurrence<br>& \$1,000,000 aggregate |

b. **Other Requirements.** The general liability policy(ies) shall be endorsed to name the District, its officers and employees as additional insureds regarding liability arising out of the Work.

c. **Proof of Insurance.** Upon request, the Consultant shall provide to the District proof of insurance.

5. **Indemnification.** The Consultant shall indemnify, defend, protect, and hold harmless the District, and its officers and employees from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) arising out of the Consultant's performance of the Work and caused by willful misconduct of or by the Consultant or its employees, agents and subcontractors.
6. **Entire Agreement.** This writing represents the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.
7. **Independent Contractor.** The Consultant's relationship to the District is that of an independent contractor.
8. **Successors and Assignment.** This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, the Consultant shall not subcontract, assign or transfer this Agreement or any part of it without the prior written consent of the District.
9. **No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default.
10. **Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.
11. **Governing Law and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of California.
12. **Default.** In the event that the Consultant defaults in the obligations of the Consultant under this Agreement, or the Consultant defaults in the performance of the terms and conditions of this Agreement, the District may, at its option, declare this Agreement to be in default and, at any time thereafter, may do any one or more of the following: a) enforce performance of the Agreement by the Consultant; or b) terminate this Agreement. In the event that this Agreement is terminated, payment shall still be due for all Work performed by the Consultant through the date of the termination.
13. **Cancellation.** The District or the Consultant may cancel this Agreement without cause. The party desiring to cancel this Agreement shall notify the other party in writing. In the event that this Agreement is cancelled, payment shall still be due for all Work performed by the Consultant through the date of the notification of cancellation.
14. **Attorney's Fees.** In the event any legal action is brought to enforce or construe this Agreement, the prevailing party shall be entitled to an award of reasonable attorney's fees, expert witness and consulting fees, and litigation costs.

**15. Notice.** Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail or by commercial delivery service, addressed as follows:

**Public Agency:**

Mosquito and Vector Management District  
of Santa Barbara County  
PO Box 1389  
Summerland, CA 93067

**Consultant:**

SCI Consulting Group  
4745 Mangels Boulevard  
Fairfield, CA 94534

Any party may change its address by notifying the other party of the change in the manner provided below:

|       |       |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

## SCOPE OF WORK

This section outlines the engineering services and other responsibilities SCI would perform as the Engineer of Work and Assessment Levy Administrator for the Mosquito and Vector Management District of Santa Barbara County.

### DEFINITIONS

|                    |  |
|--------------------|--|
| District:          | Mosquito and Vector Management District of Santa Barbara County, staff and Trustees.                                 |
| Assessment:        | Mosquito and Vector Management District of Santa Barbara County Service Zone No. 1 and Service Zone No. 2 Assessment |
| SCI or Consultant: | SCI Consulting Group, and any and all employees and subcontractors.  |
| Administration:    | Services related to the determination, levy and collection of assessment revenues.                                   |

### ENGINEER'S REPORT AND OTHER DOCUMENTS

1. Obtain upcoming fiscal year estimated cost information from the District to use as a basis for the budget in the Engineer's Report.
2. Calculate and prepare the preliminary assessment roll for inclusion in the Engineer's Report.
3. Prepare the Engineer's Report, including any necessary upgrades due to any recent court rulings or other requirements.
4. File the final Engineer's Report with the District.
5. Prepare any needed resolutions and staff reports for the Assessment.
6. Prepare and assist with the publication of any notices for the continuation of the Assessment.
7. Attend the District Board meeting at which the public hearing is held, and the Engineer's Report is approved.

### CONFIRMATION OF DISTRICT PARCELS, LEVY CALCULATION, VERIFICATION AND SUBMITTAL

1. Create a database including every parcel in the boundaries of the Assessment District, including the parcel attributes necessary for calculating the Assessments, and update it with new information for the upcoming year.
2. Identify new or changed parcels that may require an updated or new assessment calculation and recalculate the final assessment on a parcel-by-parcel basis.
3. Prepare the final Assessment Roll for the Assessment District and submit it to the County for inclusion on the upcoming fiscal year tax bills.

## **DISTRICT INFORMATION AND LEVY CONFIRMATION**

1. Verify and validate Auditor's levy data prior to the printing of tax bills.

## **RESPONDING TO PUBLIC INQUIRIES AND APPEALS**

1. Provide the County Auditor/Tax Collector with our toll-free phone number so property owners can directly contact SCI Consulting Group throughout the fiscal year regarding any questions that arise.
2. Throughout the fiscal year, research and, if necessary, revise any Assessments which we find to be based upon incorrect information being used to apply the method of assessment. (It should be noted that, due to our comprehensive levy validation procedures, actual revisions are expected to be very minimal, if any.)

## **DEFENSE AND SUPPORT OF THE ASSESSMENTS**

1. Provide a full response, support of the assessments and basis for the assessments to any person who questions the assessments or the legal basis for the assessments.
2. In the event of any legal challenge or petition against the assessments, provide professional, assessment engineering and technical support in support of the assessments. If such services are required, they would be provided in close collaboration with the District and District legal counsel.

## FEE SCHEDULE

SCI shall be compensated for the performance of the Scope of Work as follows:

|                                     | <u>2022-23</u>   | <u>2023-24</u>   | <u>2024-25</u>   | <u>2025-26</u>   | <u>2026-27</u>   |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Annual Levy Administration          | \$ 12,050        | \$ 12,410        | \$ 12,780        | \$ 13,156        | \$ 13,560        |
| Payment due on August 10:           | \$ 7,832         | \$ 8,064         | \$ 8,307         | \$ 8,551         | \$ 8,814         |
| Balance due on January 31:          | \$ 4,219         | \$ 4,347         | \$ 4,473         | \$ 4,605         | \$ 4,746         |
| Maximum Direct Expenses             | \$ 1,500         | \$ 1,500         | \$ 1,500         | \$ 1,500         | \$ 1,500         |
| <b>Total Contract Authorization</b> | <b>\$ 13,550</b> | <b>\$ 13,910</b> | <b>\$ 14,280</b> | <b>\$ 14,656</b> | <b>\$ 15,060</b> |

1. For the creation, mailing, collection and administration of hand-billed service charges (to public agencies and other owners that cannot be collected by the County Auditor), SCI shall be compensated at the rate of \$35 per assessment bill mailed by SCI. (Note that one bill can contain multiple parcels owned by the same agency/owner).
2. The Scope of Work includes one meeting with the District. Any additional meetings shall be billed at the rate of \$550 per person per meeting.
3. In the event that the District elects to request optional, additive scope of work, SCI will work with the District to negotiate compensation for these additional tasks and execute an Addendum to the agreement for these additional services.
4. Incidental costs incurred by SCI for the purchase of property data, maps, travel and other out-of-pocket expenses incurred in performing the Scope of Work shall be reimbursed at actual cost by the District with total cost not to exceed \$1,500 per year, without prior authorization from the District. Publication of the legal notice of public hearing will be billed separately as incurred.

Note: All costs associated with this proposal can be financed or refunded by assessment proceeds.

The Fee Schedule shown above is valid as long as this agreement is executed within 90 days from the date this agreement was submitted to the District.

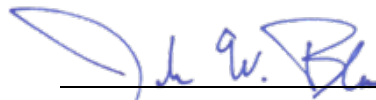
**SIGNATURE PAGE**

By signing below, we agree to the terms of this Levy Administration Services Agreement.

**Accepted:**

**Accepted:**

\_\_\_\_\_  
Brian Cabrera  
General Manager  
Mosquito and Vector Management District  
of Santa Barbara County

  
\_\_\_\_\_  
John W. Bliss  
President  
SCI Consulting Group

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

January 25, 2022

**Submitted via e-mail**

Ryan.aston@sci-cg.com

Brian Cabrera, General Manager  
Mosquito & Vector Management District of Santa Barbara County  
PO Box 1389  
Summerland, CA 93067

**Re: Agreement for Providing Levy Administration Services for the Mosquito & Vector Management District of Santa Barbara County**

Dear Brian:

SCI Consulting Group (“SCI”) is pleased to submit, for your review, the enclosed Agreement to serve as the Engineer of Work and provide professional consulting and levy administration services for the Mosquito & Vector Management District of Santa Barbara County, Mosquito and Vector Management District of Santa Barbara County Service Zone No. 1 and Service Zone No. 2 Assessment.

Established in 1985, SCI Consulting Group is a recognized public finance consulting firm with leading expertise in assisting California public agencies with local funding of public services and improvements. We also possess industry leading expertise with the important legal and procedural requirements for the formation of Community Facilities Districts, Benefit Assessment Districts and other local financing mechanisms. SCI has formed and annually administers over 850 special taxes, assessments and fees for over 140 public agencies throughout the State. This expertise and experience will ensure that your goals and objectives are met successfully, collaboratively, on schedule and on budget.

The Scope of Work within this Agreement includes the tasks required for the year-round administration of the Assessment District. Below is a summary of the Scope of Work.

**Engineer’s Report and Other Documents** Each year SCI will carefully evaluate all Proposition 218 developments that may have a bearing on the District’s assessment. SCI will make recommendations for upgrades to the Engineer’s Report, Resolutions and other related documents as needed. SCI will also assist with the publication of the notice for the continuation of the assessment.

**Confirmation of District Parcels, Levy Calculation, Verification and Submittal** On an annual basis, SCI will calculate and confirm levies on a parcel-by-parcel basis for all properties based on final lien roll data as of July 1. We take great pride in our levy determination process and our stringent quality control and oversight to ensure the accuracy of the levies. Each year for every special levy, we conduct over 50 checks and validation queries on each parcel so any parcels that may require additional research can be identified, researched and determined. After the levies have been determined, another consultant with SCI will perform a thorough peer review and audit. These multiple stage reviews and quality assurance steps are a key element in SCI’s proven ability to ensure the highest level of accuracy and to maximize special levy revenues for our clients.



**District Information and Levy Confirmation** After submittal of the levy roll to the County Auditor, SCI will confirm with the Auditor the number of parcels to be charged and the total revenue for the coming year, and we will report these figures to the District.

**Responding to Public Inquiries and Appeals** SCI will coordinate with the County for our taxpayer inquiry line to be placed on the County tax bill so taxpayers can directly contact SCI throughout the fiscal year with questions regarding the levy. We have representatives who are fluent in English and Spanish. SCI will research and, if necessary, revise any levies which are based upon incorrect assessor information used in the determination of the levy. If any taxpayer appeals a special levy for their property, SCI will investigate the claim and adjust the levy as needed. Our goal is to represent the District professionally and to minimize any inconvenience to the inquiring taxpayer or the District.

Attached is the Agreement for fiscal years 2022-23 through 2026-27 levy administration services. If the Agreement meets with your approval, please sign and return a copy to me at your earliest convenience.

If you have any questions or require additional information, please do not hesitate to contact me. I can be reached at (707) 430-4300 or via email at [ryan.aston@sci-cg.com](mailto:ryan.aston@sci-cg.com). We look forward to this opportunity to assist the District with this important project and stand ready to proceed.

Sincerely,

Ryan Aston  
Consultant  
SCI Consulting Group

## General Manager's Report for January 2022

1. JS attended the MVCAC monthly meeting online. 1/4.
2. Four thousand five hundred and seventy-four dollars (\$4,574) were deposited into CERBT on 1/5.
3. VI, KS, JS, DC, and BC attended an online webinar on *Culicoides* Research (small biting flies known as no-see-ums) presented by Laura Erickson, Graduate Student at UC Riverside. 1/6.
4. DC watched a pest management and identification webinar. 1/11.
5. DC and VI attended an online webinar on Integrated Rodent Management in Food Service and Commercial Properties. 1/20.
6. BC met online with SCI to discuss the benefit assessment plan for 2022-23. 1/21.
7. KS, DC, VI and JS attended a webinar on Rodent Biology presented by the City of New Orleans Mosquito, Termite and Rodent Control Board. 1/21.
8. BC and JS attended remotely the Santa Barbara County Chapter CSDA quarterly meeting. 1/24.
9. KS and VI remotely attended the Centers for Disease Control Vector Week Conference, 1/25 – 1/27.
10. BC remotely attended the SB County Office of Emergency Management monthly meeting. 1/26.
11. VI, DC, RS, and KS attended a Continuing Education webinar on mosquitoes and mosquito management presented by Clarke (Mosquito Control Products Distributor), hosted by Butte County Mosquito and Vector Control District. 1/26.
12. BC attended an online webinar on cybersecurity hosted by ERMA (Employer Risk Management Authority). 1/28.
13. RS, VI and DC took an online, 11-module course on mosquitoes and mosquito control from the University of Florida and earned 4 hours of continuing education credit. 1/28.
14. JS and BC participated in an online meeting with representatives from N&R Publications re: mosquito outreach publications. 1/31

### Upcoming:

1. VCJPA Annual Workshop (online). 2/17 – 2/18.
2. President's Day Holiday, office closed. 2/21.