



Mosquito and Vector Management District of Santa Barbara County

Environmental Management of Human Disease Vectors

TRUSTEES (TERM ENDING):

President: Bob Williams, Santa Barbara County
(12/31/24)

Vice-President: Dr. Teri Jory, City of Santa Barbara
(Spring '23)

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

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

Joe Franken, City of Carpinteria (1/31/25)

Dr. Hugh Rafferty, Santa Barbara County (12/31/23)

Barbara Silver, Santa Barbara County (10/10/24)

Russell Dahlquist, Santa Barbara County (12/31/24)

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 at least three (3) days prior to the meeting by telephone at (805) 969-5050 or by email at gm@mvmddistrict.org.

Any public records which are distributed less than 72 hours prior to this meeting to all, or a majority of all, of the District's Board members in connection with any agenda item (other than closed sessions) will be available for public inspection at the time of such distribution at the District's office located at:

2450 Lillie Avenue, Summerland, CA 93067.

Such records may also be posted on the District's website at www.mvmddistrict.org

REGULAR MEETING OF THE BOARD OF TRUSTEES

REGULAR MEETING OF THE BOARD OF TRUSTEES THE BOARD MEETING WILL BE HELD IN ROOM 18 AT THE SANTA BARBARA COMMUNITY COLLEGE WAKE CENTER CAMPUS LOCATED AT AT 300 N. TURNPIKE RD., SANTA BARBARA, CA 93111.

MEMBERS OF THE PUBLIC WHO WISH TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT CAN ATTEND THE MEETING IN PERSON OR ACCESS THE MEETING BY USING THE FOLLOWING LINK:

<https://us02web.zoom.us/j/84247955130> (MEETING ID: 842 4795 5130; PASSCODE: 551140;

DIAL IN FOR AUDIO ONLY: 1-669- 4449171 or 1-408-638-0968). PERSONS WITH A DISABILITY WHO REQUIRE REASONABLE MODIFICATION OR ACCOMMODATION TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT SHOULD CONTACT THE DISTRICT AT 805-969-5050 OR INFO@MVMDISTRICT.ORG FOR INSTRUCTIONS ON HOW TO ACCESS THE MEETING

APRIL 13, 2023, 2:00 PM

AGENDA

1. ROLL CALL

2. CONFIRMATION OF AGENDA

3. CONSIDERATION AND ACTION ON THE REQUEST BY TRUSTEE JOE FRANKEN ON HIS NEED TO ATTEND THE BOARD MEETING REMOTELY FOR "JUST CAUSE" DUE TO CAREGIVING NEEDS FOR A FAMILY MEMBER.

4. STAFF ANNOUNCEMENTS regarding District business

- A. All Conflict of Interest Forms 700 were submitted on time by everyone who was required to submit the form.
- B. Congratulations to Carrie Troup who was selected by the CSDA, Santa Barbara County Chapter Board of Directors as "Contractor of the Year" and to Lead Vector Control Technician Vesna Ibarra who was selected as "Professional/Staff Member of the Year".

5. CORRESPONDENCE

- A.** Email from a Homeowner's Association expressing their thanks for a service call provided by the District (Page 3)

6. 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.

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 March 9, 2023 regular meeting (Page 5)
- B.** Approval of the March Disbursement Report (Page 8)
- C.** Approval of the March Disease Surveillance Report (Page 13)
- D.** Approval of the March District Operations Report (Page 15)

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

- A.** Approval of the March Financial Statements for County Fund 4160 (Page 16)
- B.** Accounts receivable contracts' status (5909 Misc. Revenue) (Page 21)
- C.** Update on repairing/replacing the District office's main plumbing drainage pipe.
- D.** Discuss District building repair and improvement projects:
 - a.** Roof
 - b.** New floors
 - c.** Remodel bathroom
 - d.** Landscaping
 - e.** Repair and add railings to front and back steps
 - f.** New window blinds
 - g.** Replace rain gutters
 - h.** Replace kitchen sink hardware and install garbage disposal
 - i.** Resurface disabled persons parking space
- E.** Update on the 2023-2024 District budget (Page 22)

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

- A.** Preview of the District's internal online Geospatial Information Systems (GIS) data viewing program.
- B.** Assessment of the District vehicle inventory (Page 24)
- C.** Discussion and consider approval of the Fiscal Year 2021-2022 audit report (Page 25).
- D.** Consider rescheduling the June 8 Board meeting due to a scheduling conflict for General Manager Cabrera.

10. GENERAL MANAGER'S REPORT (Page 62)

11. BOARD ANNOUNCEMENTS

12. ADJOURNMENT (Next scheduled meeting: 2:00 PM; Thursday, May 11, 2023)

From: [Vesna Ibarra](#)
To: [Brian Cabrera](#)
Subject: Good feel comment from:
Date: Thursday, March 23, 2023 3:52:56 PM

a. 2450 Lillie Avenue
Summerland, CA 93067

From: @yahoo.com>
Sent: Wednesday, March 22, 2023 5:13 PM
To: .com>
Subject: Re: HOA (Ave, Goleta) Mosquito Abatement

James, Vesna,

James, thanks so much for calling on the district for us - Vesna, their rep, was here right away and thoroughly inspected the property. From what we talked about, it sounds like there were only one or two spots that had water that was not being refreshed - and that was expected to change with the next storm, so she will keep us on their radar to see if everything dries as it should as the season progresses.

She explained the many "look-alike" mosquitos and left valuable information that aided us in identifying the creature we were worried about - using that information, it is easy to see this was a "crane fly" - not only not a biter - also not a mosquito eater, but valuable in the soil, so I released the one I had caught.

Vesna - thanks for the valuable time well spent!

Respectfully yours,

HOA VP

bcc: board, BR

On Monday, March 20, 2023 at 10:07:42 AM PDT,

<j

.com> wrote:

Thank you, Vesna, for taking my call.

As mentioned, we're grateful for the work that County Vector Control does.

Per our conversation, here is a map of the complex.

Ms. _____, one of our board members, called me this morning to report mosquito activities.

Her # is 805-_____. Please feel free to call her for specifics.

The gate code is # _____.

On behalf of the _____ HOA, thank you in advance for your help.

Vice-President

, Inc.

State Street, Suite 200

Santa Barbara, CA 93105

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF REGULAR MEETING OF TRUSTEES
March 9th, 2023**

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, March 9th, 2023 via teleconference and in person at the Santa Barbara City College Wake Center Campus, Room 18.

1. ROLL CALL.

TRUSTEES PRESENT:

President Robert Williams
Vice-President Teri Jory
Secretary Craig Geyer
Trustee Charlie Blair
Trustee Joe Franken (remotely from home, due to “just cause” as allowed by AB 2449)
Trustee Barbara Silver
Trustee Russell Dahlquist

TRUSTEES ABSENT:

Vice-President Teri Jory

IN ATTENDANCE:

Brian Cabrera, General Manager
Jessica Sprigg, Administrative Assistant
Carrie Troup, CPA

2. CONFIRMATION OF AGENDA

-No changes requested.

3. STAFF ANNOUNCEMENTS regarding District business.

-None.

4. CORRESPONDENCE

A. Notification from the County of Santa Barbara Clerk Recorder that those holding identified positions, including Board trustees, must submit a completed Conflict of Interest Form 700; due by April 3

-Reminders sent to those who have yet to file.

B. Memo on property tax negotiations in regards to the annexation of two properties to the Santa Ynez Valley Community Services District.

-Legal counsel concluded that there is nothing to negotiate.

5. PUBLIC COMMENT –

-None.

6. 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 February 9th, 2022 regular meeting
 - B. Approval of the February Financial Statements for County Fund 4160
 - C. Approval of the February Disbursement Report
 - D. Approval of the February Disease Surveillance Report
 - E. Approval of the February District Operations Report
- It was moved by Trustee Geyer and seconded by Trustee Blair to approve the Items of General Consent. Motion passed 7-0-0 by roll call vote.*

7. OLD BUSINESS

- A. Approval of the February Financial Statements for County Fund 4160
-Carrie Troup discussed the financial statements. Total expenditures for the year are at 52% of the budgeted amount, while 66% of the year has elapsed. Part of the reason for this is that funds were included for the possible hire of a seasonal employee, which did not take place.
- B. Accounts receivable contracts' status (5909 Misc. Revenue)
-Of the amount budgeted for this line item, 70% has been invoiced. The recent abundant rain means many inspection and treatment hours for contracted sources. Approval of an agreement is expected from SoCalGas soon.
- C. Update on repairing/replacing the District office's main plumbing drainage pipe.
-Carroll Plumbing estimated that excavating, replacing pipe, and pouring concrete would cost between \$15-\$18 thousand and take approximately two weeks. Board directed staff to consider what other improvement projects we may be able to have complete during this time, such as flooring, painting, and furniture. Item continued to next meeting.

8. NEW BUSINESS

- A. Presentation of preliminary budget for FY 2023-2024.
GM Cabrera and Carrie Troup discussed the budget considerations. Line item for income from contract sources increased by \$30,000. Expect increase in pesticide purchases due to increased rain. An amount for depreciation will be determined when audit is received. Audit is also needed for the completion of the actuarial study. Actuarial study needed to determine amount for OPEB contributions, which is preliminary set at \$55,000. More budget discussion to occur at the next meeting.

9. MANAGER'S REPORT

-No discussion for this item.

10. BOARD ANNOUNCEMENTS

-Trustee Rafferty enjoyed the student presentations at the MVCAC conference and learned about the sterilization process for mosquitoes.

-Trustee Silver thanked GM Cabrera for the information from the City of Santa Barbara regarding rodent activity at the parklets along State Street.

11. 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:

Robert Williams
Board President

Craig Geyer
Board Secretary

Vendor Disbursements (Real-Time)

From 3/1/2023 to 3/31/2023

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 000887 -- Charles Blair					
ACH - 794659	03/16/2023	880		REIMBURSE FOR SBCSDA MEETING	40.00
				Total Charles Blair	40.00
Vendor 008116 -- HOWELL MOORE & GOUGH LLP					
W - 09798202	03/27/2023	880		Vendor Invoice #: 44736; Vendor Account:	2,190.00
				Total HOWELL MOORE & GOUGH LLP	2,190.00
Vendor 050379 -- ADP INC					
EFT	03/10/2023	880		Vendor Invoice #: 628097326	430.85
EFT	03/31/2023	880		Vendor Invoice #: 626520737	137.10
				Total ADP INC	567.95
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 792970	03/02/2023	880		UNION DUES	48.00
ACH - 793891	03/09/2023	880		UNION DUES	48.00
ACH - 795999	03/27/2023	880		UNION DUES	48.00
				Total CITY EMPLOYEES ASSOC LLC	144.00
Vendor 101532 -- STREAMLINE					
W - 09797232	03/06/2023	880		Vendor Invoice #: 051D17E0-0029	200.00
				Total STREAMLINE	200.00
Vendor 148414 -- ZWORLD GIS					
ACH - 793393	03/06/2023	880		Vendor Invoice #: 2023-0229	1,445.00
				Total ZWORLD GIS	1,445.00
Vendor 194683 -- Allied Administrators for Delta Dental					
ACH - 793804	03/08/2023	880		ID #	871.83
				Total Allied Administrators for Delta Dental	871.83
Vendor 244645 -- AFLAC					
W - 09797037	03/02/2023	880		Vendor Invoice #: 802281; Vendor Account	279.48

Vendor Disbursements (Real-Time)

From 3/1/2023 to 3/31/2023

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 AFLAC	279.48
Vendor 246891 -- MISSION LINEN SUPPLY					
ACH - 793486	03/07/2023	880		Vendor Account:	383.98
				Total MISSION LINEN SUPPLY	383.98
Vendor 346888 -- CARRIE TROUP CPA					
ACH - 796368	03/29/2023	880		Vendor Invoice #: 0223V	2,325.00
				Total CARRIE TROUP CPA	2,325.00
Vendor 509950 -- MARBORG INDUSTRIES					
ACH - 793936	03/09/2023	880		Vendor Account:	149.02
				Total MARBORG INDUSTRIES	149.02
Vendor 522736 -- McCormix Corporation					
ACH - 794189	03/13/2023	880		Vendor Account:	790.84
				Total McCormix Corporation	790.84
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 795628	03/23/2023	880		Vendor Account:	63.41
				Total MONTECITO WATER DISTRICT	63.41
Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
ACH - 795487	03/22/2023	880		Vendor Invoice #: 100000017115414; Vendor Account: 1	10,859.79
				Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	10,859.79
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	03/01/2023	880		Vendor Account:	-365.00
EFT	03/09/2023	880		Vendor Account:	18,633.00
EFT	03/23/2023	880		Vendor Account:	19,725.50
				Total STATE/FEDERAL TAXES & DIRECT DEPOSITS	37,993.50
Vendor 740582 -- BIG GREEN CLEANING COMPANY					
ACH - 793283	03/03/2023	880		Vendor Invoice #: 619112; Vendor Account:	271.00

Vendor Disbursements (Real-Time)

From 3/1/2023 to 3/31/2023

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
ACH - 793283	03/03/2023	880		Vendor Invoice #: 617362; Vendor Account:	271.00
				Total BIG GREEN CLEANING COMPANY	542.00
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 794645	03/15/2023	880		Vendor Account:	40.87
				Total SOUTHERN CALIFORNIA EDISON	40.87
Vendor 767800 -- THE GAS COMPANY					
ACH - 794859	03/16/2023	880		Vendor Account:	142.28
				Total THE GAS COMPANY	142.28
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 796243	03/28/2023	880		Vendor Account:	469.99
				Total COX COMMUNICATIONS - BUSINESS	469.99
Vendor 855111 -- Vision Service Plan-CA					
ACH - 793717	03/07/2023	880		Vendor Invoice #: 817299987; Vendor Account: 3	176.59
ACH - 796246	03/28/2023	880		Vendor Invoice #: 817517494; Vendor Account: 3	176.59
				Total Vision Service Plan-CA	353.18
Vendor 874582 -- BAY ALARM COMP					
W - 09797005	03/01/2023	880		Vendor Invoice #: 148552230215M; Vendor Account: 1	156.75
				Total BAY ALARM COMP	156.75
Vendor 999999 -- RUSSELL DAHLQUIST					
W - 09798366	03/22/2023	880		REIMBURSE FOR MILEAGE & MEALS	66.20
				Total RUSSELL DAHLQUIST	66.20
				Total Mosquito & Vector Mgt District	60,075.07



APPROVED

By Brian Cabrera at 4:44 pm, Mar 27, 2023

P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER
STATEMENT DATE 03-22-2023
AMOUNT DUE \$1,050.13
NEW BALANCE \$1,050.13
PAYMENT DUE ON RECEIPT



000000992 01 SP 0.600 106481696134678 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	\$1,710.41	\$1,074.04	\$0.00	\$0.00	\$0.00	\$23.91	\$1,710.41	\$1,050.13

CORPORATE ACCOUNT ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
TOTAL CORPORATE ACTIVITY				\$1,710.41 CR
03-01	03-01	74798263060000000000044	PAYMENT - 792516 00000 A	1,710.41 PY

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
VESNA IBARRA				
		CREDITS	PURCHASES	CASH ADV
		\$23.91	\$600.11	\$0.00
TOTAL ACTIVITY				\$576.20
02-28	02-27	74801973059091719000047	SENSATIONAL PETS SANTA BARBARA CA	23.91 CR
02-28	02-27	24801973059091719000059	SENSATIONAL PETS SANTA BARBARA CA	7121 21.74
03-10	03-09	24765013069091001617617	MINER'S ACE HARDWARE GOLETA CA	7121 5.38
03-17	03-16	24492163075000035279414	MYSWIFFIRSTAID.COM MYSWIFFIRSTA OH	7121 572.99

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER

ACCOUNT SUMMARY

STATEMENT DATE 03/22/23
DISPUTED AMOUNT .00

PREVIOUS BALANCE	1,710.41
PURCHASES & OTHER CHARGES	1,074.04
CASH ADVANCES	.00
CASH ADVANCE FEES	.00
LATE PAYMENT CHARGES	.00
CREDITS	23.91
PAYMENTS	1,710.41
ACCOUNT BALANCE	1,050.13

AMOUNT DUE

1,050.13

SEND BILLING INQUIRIES TO:

U.S. Bank National Association
C/O U.S. Bancorp Purchasing Card Program
P.O. Box 6335
Fargo, ND 58125-6335



Company Name: MVM DISTRICT
Corporate Account Number:
Statement Date: 03-22-2023

NEW ACTIVITY					
JESSICA E SPRIGG		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$297.35	\$0.00	\$297.35
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-02	03-01	24692163060103360533176	IN *TECHEASE COMPUTER SOL 805-5643273 CA	7124	250.00
03-06	03-04	24137463064001265389095	USPS PO 0513320113 CARPINTERIA CA	7450	1.98
03-06	03-02	24231683062837001212111	ALBERTSONS #0355 CARPINTERIA CA	7450	22.31
03-15	03-14	24164073073741987334323	FEDEX 98733432 800-4633339 TN	7450	23.06
BRIAN J CABRERA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$176.58	\$0.00	\$176.58
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-14	03-13	24011343072000035525322	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	7124	14.99
03-14	03-13	24399003072503117053370	BESTBUYCOM806748222180 888BESTBUY MN	7450	119.59
03-15	03-14	24430993073400819142571	MSFT * E0800MMGB4 MSBILL.INFO WA	7124	42.00

Department: 00000 Total: \$1,050.13
 Division: 00000 Total: \$1,050.13



MOSQUITO and VECTOR MANAGEMENT DISTRICT of SANTA BARBARA COUNTY

DISEASE SURVEILLANCE REPORT

March 2023

Vector-borne Disease Surveillance

Santa Barbara County's March weather went "in like a lion," switched between "lion" and "lamb" every couple of days, and also went "out like a lion." It was too cold, windy, and rainy for mosquito trapping. Good trapping conditions consist of a low temperature above 50°F, with no precipitation, and wind speed less than 12 mph (under 15 mph for windy areas like Oceano and Lompoc). Fortunately, the April forecast looks promising.

One dead bird, an unidentified species of water fowl, was reported near the Andree Clark Bird Refuge. However, it was gone when the reporting party went back to collect it.

Two trails were surveyed for ticks by flagging* last month.

1. 3/20/2023 **San Antonio Creek Trail** SW of Hwy 154 – Western black-legged tick, *Ixodes pacificus*: 3 males, 1 female; Western American dog tick, *Dermacentor similis*: 1 male, 1 female.
2. 3/28/2023 **Cold Springs Trail**, Montecito – *I. pacificus*: 18 males, 18 females

* Visit <https://www.mvmdistrict.org/tick-talk> for an explanation of tick flagging and more information about ticks.

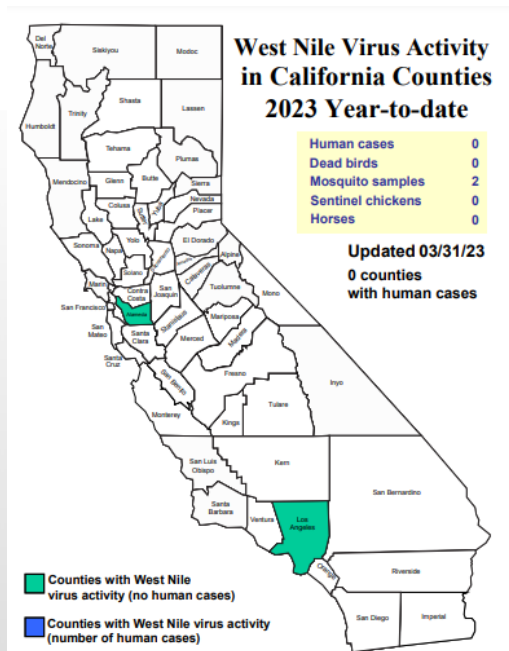
California Disease Surveillance

Two mosquito samples have tested positive for West Nile virus unusually early in the year. One sample was from Alameda County, and the other was from Los Angeles County.

Did you know?

West Nile virus is the most common and serious vector-borne disease in California. There have been more than 7,000 human cases and over 300 deaths reported in California since 2003. The mosquitoes that spread WNV are found throughout the state.

www.westnile.ca.gov



Counties with *Aedes aegypti* only:
Butte, Contra Costa, Fresno, Imperial, Kern, Kings, Madera, Merced, Placer, Riverside, San Diego, San Joaquin, Santa Barbara, Santa Clara, Santa Cruz, Stanislaus, Sutter, Tulare, Ventura, Yolo

Both *Aedes aegypti* and *Aedes albopictus*:
Los Angeles, Orange, San Bernardino, Sacramento, Shasta

www.cdph.ca.gov

Invasive *Aedes* Mosquito and Zika Virus Update

No invasive *Aedes* species have been detected in Santa Barbara County, to date, in 2023.

Crane Flies *Tipulidae*

Sometimes the District receives reports of GIANT mosquitoes, and these usually turn out to be crane flies. There are 1,458 species of crane flies in the insect family *Tipulidae*. They range in size from 1/16 inch to 1-1/2 inches, and they have very long, delicate legs. The larger species have a wingspan of up to 3-inches and are also known as “mosquito hawks,” “skeeter eaters,” or “daddy long-legs.” Contrary to common belief, they do not feed on blood or eat mosquitoes. They lack the long, needle-like sucking mouth part of a mosquito. Some adult crane flies have short mouthparts for ingesting flower nectar, but most species have no functional mouthparts and focus only on reproducing during their short adult life stage. They are valuable food items for bats, birds, lizards, spiders, and predatory insects. Skunks and other animals may damage lawns while digging for crane fly larvae.

Male—blunt, bulging rear end



PantherMediaSeller

Female—pointed ovipositor (for egg-laying)



Copyright © 2007 Arthur Scott Macmillan



Larva--eats decomposing organic matter in soil or water

Common Name: Crane Fly
Class: Insecta
Order: Diptera **Family:** Tipulidae
Ecological niche: scavenger, decomposer
Distinguishing characteristics: fleshy body with swollen rings at each segmental junction; finger-like gills at end of abdomen; no obvious head or mouthparts
 North Carolina State University



Orange County MVCD

Mosquito and Vector Management District of Santa Barbara County

Report of District Operations - March 2023

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	38.0	11.0	1						4.0							53.0
Goleta Valley	20.5	7.5							8.5							36.5
Rancho Embarcadero	4.0	0.5														4.5
Isla Vista	4.0															4.0
Hope Ranch	2.0					1.0										3.0
Hidden Valley																0.0
Santa Barbara area	35.5	1.5				9.5		2	9.0							55.5
Mission Canyon																0.0
Montecito	3.5	1.0		4												4.5
Summerland	7.5				3			1								7.5
Carpinteria	5.0	0.5		1												5.5
Carpinteria Valley	9.5	1.0		1												10.5
Carp Salt Marsh	3.0															3.0
Camino Real	0.5															0.5
Storke Ranch	3.0															3.0
Goleta Sanitary	0.5															0.5
City of Goleta	5.5	1.5														7.0
UCSB	18.5	4.0														22.5
Santa Barbara Airport	24.0	13.5														37.5
City of Santa Barbara	1.0	0.5														1.5
SoCalGas	1.5	1.5														3.0
South County total	187.0	44.0	1	6	3	10.5	0.0	3	21.5	0	0.0	0.0	0.0	0	0	263.0
Unincorporated North County																
North County total																0.0
Pismo Beach																0.0
Oceano Dunes																0.0
San Luis Obispo																0.0
SLO County total	0.0	0.0	0	0	0	0.0	0.0	0	0.0	0	0.0	0.0	0.0	0	0	0.0
Monthly Totals	187.0	44.0	1	6	3	10.5	0.0	3	21.5	0	0.0	0.0	0.0	0	0	263.0
Year to Date	528.0	167.5	2	14	3	10.5	0.0	3	59.0	4	0.0	0.0	0.0	0	1	

	This Month	Year to Date
Total Inspection Hours	219.0	597.5
Total Treatment Hours	44.0	167.5
Total Mileage	2,251.0	7,742.0

Financial Status (Real-Time)

As of: 3/31/2023 (75% 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	6/30/2023 Fiscal Year Adjusted Budget	3/31/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	477,000.00	295,841.66	-181,158.34	62.02 %
3011 -- Property Tax-Unitary	7,200.00	4,363.56	-2,836.44	60.61 %
3015 -- PT PY Corr/Escapes Secured	0.00	1,367.75	1,367.75	--
3020 -- Property Tax-Current Unsecd	19,000.00	19,462.00	462.00	102.43 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	217.57	217.57	--
3028 -- RDA Pass-through Payments	4,600.00	3,541.67	-1,058.33	76.99 %
3029 -- RDA RPTTF Resid Distributions	8,200.00	6,900.55	-1,299.45	84.15 %
3040 -- Property Tax-Prior Secured	0.00	114.30	114.30	--
3050 -- Property Tax-Prior Unsecured	2,500.00	367.24	-2,132.76	14.69 %
3054 -- Supplemental Pty Tax-Current	9,200.00	6,983.39	-2,216.61	75.91 %
3056 -- Supplemental Pty Tax-Prior	100.00	203.43	103.43	203.43 %
Taxes	<u>527,800.00</u>	<u>339,363.12</u>	<u>-188,436.88</u>	<u>64.30 %</u>
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	15.87	15.87	--
Fines, Forfeitures, and Penalties	<u>0.00</u>	<u>15.87</u>	<u>15.87</u>	<u>--</u>
Use of Money and Property				
3380 -- Interest Income	10,000.00	8,240.85	-1,759.15	82.41 %
Use of Money and Property	<u>10,000.00</u>	<u>8,240.85</u>	<u>-1,759.15</u>	<u>82.41 %</u>
Intergovernmental Revenue-State				
4220 -- Homeowners Property Tax Relief	2,250.00	1,066.23	-1,183.77	47.39 %
Intergovernmental Revenue-State	<u>2,250.00</u>	<u>1,066.23</u>	<u>-1,183.77</u>	<u>47.39 %</u>
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	16,000.00	8,803.60	-7,196.40	55.02 %
Intergovernmental Revenue-Other	<u>16,000.00</u>	<u>8,803.60</u>	<u>-7,196.40</u>	<u>55.02 %</u>

Financial Status (Real-Time)

As of: 3/31/2023 (75% 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	6/30/2023 Fiscal Year Adjusted Budget	3/31/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Charges for Services				
4877 -- Other Special Assessments	705,000.00	416,037.16	-288,962.84	59.01 %
Charges for Services	705,000.00	416,037.16	-288,962.84	59.01 %
Miscellaneous Revenue				
5891 -- Refunds/Repayments	0.00	5,565.30	5,565.30	--
5909 -- Other Miscellaneous Revenue	130,000.00	124,762.70	-5,237.30	95.97 %
Miscellaneous Revenue	130,000.00	130,328.00	328.00	100.25 %
Revenues	1,391,050.00	903,854.83	-487,195.17	64.98 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	525,000.00	338,163.13	186,836.87	64.41 %
6210 -- Commissioner/Director/Trustee	10,000.00	6,100.00	3,900.00	61.00 %
6400 -- Retirement Contribution	186,000.00	130,554.71	55,445.29	70.19 %
6475 -- Retiree Medical OPEB	21,000.00	5,003.15	15,996.85	23.82 %
6500 -- FICA Contribution	32,550.00	21,302.01	11,247.99	65.44 %
6550 -- FICA/Medicare	8,500.00	4,981.99	3,518.01	58.61 %
6600 -- Health Insurance Contrib	150,000.00	103,531.37	46,468.63	69.02 %
6700 -- Unemployment Ins Contribution	2,250.00	776.00	1,474.00	34.49 %
6900 -- Workers Compensation	23,000.00	19,711.00	3,289.00	85.70 %
Salaries and Employee Benefits	958,300.00	630,123.36	328,176.64	65.75 %
Services and Supplies				
7030 -- Clothing and Personal	6,900.00	3,911.77	2,988.23	56.69 %
7050 -- Communications	6,800.00	5,099.56	1,700.44	74.99 %
7070 -- Household Supplies	3,200.00	2,383.00	817.00	74.47 %
7080 -- Janitorial Services	0.00	0.00	0.00	--
7090 -- Insurance	20,000.00	20,868.00	-868.00	104.34 %

Financial Status (Real-Time)

As of: 3/31/2023 (75% 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	6/30/2023 Fiscal Year Adjusted Budget	3/31/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
7120 -- Equipment Maintenance	11,230.00	2,786.41	8,443.59	24.81 %
7121 -- Operating Supplies	12,000.00	3,603.74	8,396.26	30.03 %
7124 -- IT Software Maintenance	28,000.00	9,305.93	18,694.07	33.24 %
7200 -- Structure & Ground Maintenance	13,000.00	2,190.00	10,810.00	16.85 %
7430 -- Memberships	18,000.00	16,431.00	1,569.00	91.28 %
7450 -- Office Expense	6,000.00	3,158.73	2,841.27	52.65 %
7460 -- Professional & Special Service	63,000.00	54,861.59	8,138.41	87.08 %
7508 -- Legal Fees	16,000.00	10,340.75	5,659.25	64.63 %
7546 -- Administrative Expense	11,000.00	883.00	10,117.00	8.03 %
7650 -- Special Departmental Expense	84,000.00	36,944.59	47,055.41	43.98 %
7653 -- Training Fees & Supplies	6,000.00	2,090.00	3,910.00	34.83 %
7730 -- Transportation and Travel	5,000.00	4,211.41	788.59	84.23 %
7731 -- Gasoline-Oil-Fuel	17,000.00	7,003.64	9,996.36	41.20 %
7760 -- Utilities	4,800.00	3,656.14	1,143.86	76.17 %
Services and Supplies	331,930.00	189,729.26	142,200.74	57.16 %
Other Charges				
7860 -- Contrib To Other Agencies	55,000.00	26,042.00	28,958.00	47.35 %
Other Charges	55,000.00	26,042.00	28,958.00	47.35 %
Capital Assets				
8200 -- Structures&Struct Improvements	26,000.00	0.00	26,000.00	0.00 %
8300 -- Equipment	85,000.00	0.00	85,000.00	0.00 %
Capital Assets	111,000.00	0.00	111,000.00	0.00 %
Expenditures	1,456,230.00	845,894.62	610,335.38	58.09 %
Other Financing Sources & Uses				
Other Financing Sources				
5911 -- Oper Trf (In)-Other Funds	82,000.00	0.00	-82,000.00	0.00 %

Financial Status (Real-Time)

As of: 3/31/2023 (75% 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	6/30/2023 Fiscal Year Adjusted Budget	3/31/2023 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Other Financing Sources	82,000.00	0.00	-82,000.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	16,820.00	23,000.00	-6,180.00	136.74 %
Other Financing Uses	16,820.00	23,000.00	-6,180.00	136.74 %
Other Financing Sources & Uses	65,180.00	-23,000.00	-88,180.00	-35.29 %
Mosquito & Vector Mgt District	0.00	34,960.21	34,960.21	--
Net Financial Impact	0.00	34,960.21	34,960.21	--

Cash Balances (Real-Time)

As of: 3/31/2023
Accounting Period: OPEN

Selection Criteria: Fund = 4160-4161

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

Fund	3/1/2023 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	3/31/2023 Ending Balance
4160 -- Mosquito & Vector Mgt District	1,868,939.75	34,335.62	0.00	38,561.45	31,689.63	1,833,024.29
4161 -- SB Vector-Cap Asset Reserve	656,699.06	0.00	0.00	0.00	0.00	656,699.06
Total Report	2,525,638.81	34,335.62	0.00	38,561.45	31,689.63	2,489,723.35

Account	MOU Maximum	FYE23	FYE22	FYE21	MOU Status
1 Wynmark	\$ 2,100	\$1,563.55	\$982.73	\$1,283.96	FYE24 Submitted to Wynmark
3 Goleta Sanitary District	\$ 5,700	\$289.18	\$3,784.34	\$3,997.96	FYE24 complete
4 Goleta, City of	\$ 10,700	\$7,045.96	\$6,358.75	\$3,708.19	FYE23 complete
5 Oceano Dunes District	\$ 21,500	\$14,392.93	\$18,096.06	\$18,153.72	CY 22 and 23 complete
6 Pismo Beach, City of	\$ 10,000	\$5,231.15	\$8,909.53	\$5,744.45	FYE23 complete
7 Santa Barbara Airport	\$ 65,500	\$54,513.51	\$56,128.09	\$43,239.03	FYE23 complete
8 Santa Barbara, City of	\$ 6,500	\$4,559.78	\$5,471.13	\$5,266.24	FYE23 complete
9 SoCalGas	\$ 3,000	\$2,377.77	\$1,527.55	\$2,277.71	Submitted Mosquito Management Plan
10 Cal-Storke, LLC	\$ 3,000	\$2,173.79	\$1,225.18	\$1,553.06	FYE23 complete
11 UCSB	\$ 35,500	\$22,801.18	\$25,493.42	\$17,982.38	FYE24 complete
12 San Luis Obispo, County of	\$ 15,500	\$8,954.28	\$5,268.29	\$1,777.07	FYE24 complete
	\$ 179,000	\$123,903.08	\$133,245.07	\$104,983.77	

	April 7, 2023	Budgeted
FYE 2023	\$123,903.08	\$ 130,000
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

**MVMDSBC
Preliminary Budget
FY 23-24**

	Actual 6/30/2020	Actual 6/30/21	Actual 06/30/22	Budget FY 2022-23	Actual YTD 03/31/23	Draft Budget FY 2023-24
Revenues						
Taxes						
3010 -- Property Tax-Current Secured	444,843	469,187	489,719	477,000	295,841	505,000
3011 -- Property Tax-Unitary	6,860	7,351	7,482	7,200	4,364	7,700
3015 -- PT PY Corr/Escapes Secured	(17)	2,470	(31)	-	1,368	-
3020 -- PropTax-Curr/Unsecd	17,606	17,327	17,945	19,000	19,462	20,000
3023 -- PT PY Corr/Escapes	335	(5,553)	773	-	218	800
3028 -- RDA Pass-through payments	4,318	5,648	6,282	4,600	3,542	4,700
3029 -- RDA RPTTF Distributions	7,654	9,410	11,292	8,200	6,901	8,400
3040 -- Property Tax-Prior Secured	23	(61)	(64)	-	114	-
3050 -- Property Tax-Prior Unsecured	2,320	369	581	2,500	367	2,000
3054 -- Supplemental Pty Tax-	8,727	9,202	17,499	9,200	6,983	9,400
3056 -- Supplemental Pty Tax-Prior	61	(2)	(136)	100	203	200
Taxes	492,730	515,348	551,342	527,800	339,363	558,200
Fines, Forfeitures, and Penalties						
3057 -- PT-506 Int, 480 CIOS/CIC Per	54	22.65	18	-	16	-
Fines, Forfeitures, and Penalties	54	23	18	-	16	-
Use of Money and Property						
3380 -- Interest Income	15,397	6,477	7,560	10,000	8,241	10,000
3381 -- Unrealized Gain/Loss	6,112	(9,487)	(487)	-	-	-
Use of Money and Property	21,509	(3,009)	7,073	10,000	8,241	10,000
Intergovernmental Revenue-State						
4220 -- Homeowners Property Tax	2,196	2,195	2,166	2,250	1,066	2,300
Intergovernmental Revenue-State	2,196	2,195	2,166	2,250	1,066	2,300
Intergovernmental Revenue-Other						
4840 -- Other Governmental	14,817	15,142	16,582	16,000	8,804	17,000
4842 -- RDA Dissolution Proceeds	1,369	1,371	1,370	-	-	-
Intergovernmental Revenue-Other	16,186	16,513	17,951	16,000	8,804	17,000
Charges for Services						
4877 -- Other Special Assessments	622,319	634,110	649,700	705,000	416,037	726,000
Charges for Services	622,319	634,110	649,700	705,000	416,037	726,000
Miscellaneous Revenue						
5891-- Refunds/Repayments	5,495	23,585	20,233	-	5,565	7,000
5909 -- Other Miscellaneous	138,537	117,556	116,367	130,000	124,763	160,000
Miscellaneous Revenue	144,032	141,141	136,600	130,000	130,328	167,000
Revenues	1,299,026	1,306,321	1,364,849	1,391,050	903,855	1,480,500

Expenditures

Salaries and Employee Benefits

6100 -- Regular Salaries	372,100	402,300	435,139	525,000	338,163	525,000
6210 -- Trustee Exp Reimb	8,600	8,900	8,800	10,000	6,100	10,000
6400 -- Retirement Contribution	129,841	153,981	169,682	186,000	130,555	186,000
6475 -- Retiree Medical OPEB	23,738	18,642	6,603	21,000	5,003	21,000
6500 -- FICA Contribution	23,533	25,421	27,589	32,550	21,302	32,550
6550 -- FICA/Medicare	5,504	5,945	6,452	8,500	4,982	8,500
6600 -- Health Insurance Contrib	130,733	139,476	140,460	150,000	103,531	150,000
6610 -- Life Insurance Contrib	-	-	-	-	-	2,100
6700 -- Unemployment Ins	1,181	1,081	836	2,250	776	2,250
6900 -- Workers Compensation	21,011	20,206	20,492	23,000	19,711	23,000
Salaries and Employee Benefits	716,240	775,952	816,053	958,300	630,123	960,400

**MVMDSBC
Preliminary Budget
FY 23-24**

Services and Supplies

	Actual 6/30/2020	Actual 6/30/21	Actual 06/30/22	Budget FY 2022-23	Actual YTD 03/31/23	Draft Budget FY 2023-24
7030 -- Clothing and Personal	5,645	6,554	5,426	6,900	3,911	6,500
7050 -- Communications	5,455	5,920	6,248	6,800	5,100	7,150
7070 -- Household Supplies	2,808	3,069	2,887	3,200	2,383	3,400
7090 -- Insurance	16,619	17,076	18,836	20,000	20,868	23,000
7120 -- Equipment Maintenance	6,442	8,343	6,579	11,230	2,786	10,000
7121 -- Operating Supplies	6,739	9,934	11,866	12,000	3,604	13,000
7124 -- IT Software Maintenance	15,399	4,801	7,639	28,000	9,306	27,500
7200 -- Structure & Ground	6,901	1,587	1,851	13,000	2,190	15,000
7430 -- Memberships	15,242	14,711	16,063	18,000	16,431	18,500
7450 -- Office Expense	3,304	5,058	4,166	6,000	3,159	6,300
7460 -- Professional & Special	55,529	49,025	57,182	63,000	54,862	76,000
7508 -- Legal Fees	6,637	19,191	17,018	16,000	10,341	15,000
7546 -- Administrative Expense	10,617	8,302	9,568	11,000	883	12,000
7650 -- Pesticides (Spcl Dept	78,783	55,066	86,721	84,000	36,945	88,000
7653 -- Training Fees & Supplies	2,895	3,344	1,429	6,000	2,090	8,000
7730 -- Transportation and Travel	3,769	399	1,532	5,000	4,211	8,000
7731 -- Gasoline-Oil-Fuel	8,563	6,444	12,002	17,000	7,004	15,000
7760 -- Utilities	3,671	3,763	4,095	4,800	3,656	5,500

Services and Supplies	255,017	222,587	271,108	331,930	189,729	357,850
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Capital Assets

8200 -- Structures & Struct	-	-	-	26,000	-	65,000
8300 -- Equipment	-	33,750	-	85,000	-	50,000

Capital Assets		33,750	-	111,000	-	115,000
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Expenditures	971,257	1,032,289	1,087,161	1,401,230	819,852	1,433,250
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Transfers Out

7901 Oper Transfer Out	-	-	17,000	16,820	23,000	17,250
7901 Oper Transfer Out -Reserves	16,950	-	-	-	-	-
7860 -- Contrib to other agencies (OP	51,996	94,888	100,360	55,000	26,042	30,000

Total Transfers Out	68,946	94,888	117,360	71,820	49,042	47,250
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Transfers In & Changes to Fund Balances

9602 -- Receivables	-	4,412	-	-	-	-
9797 -- Unrealized Gains/losses	(6,112)	9,487	487	-	-	-
5911 -Transfer In (from fund 4161 for	-	-	-	82,000	-	-

Total Transfers In & Changes to Fu	-6,112	13,899	487	82,000	0	0
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Total	252,711	193,043	160,816	0	34,960	0
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MOSQUITO DISTRICT VEHICLE INVENTORY

Year	Make	Model	Mileage
2017	Nissan	Frontier	53,532
2001	Chevrolet	Silverado	94451
2010	Ford	Fusion	96198
2011	Chevrolet	Silverado	100,972
2016	Nissan	Frontier	46,548
2020	Ford	Ranger	14,543



Moss, Levy & Hartzheim LLP
Certified Public Accountants

March 20, 2023

The Board of Directors
Mosquito and Vector Management District
PO Box 1389
Summerland, CA 93067

Attached is a draft copy of your audit for your review. After reviewing and upon your approval, please sign and send back this letter to our office. We will not finalize the audit until we receive your response, a signed and dated Management Representation Letter (to be prepared by you), a written response from your attorney to the legal representation letter or a letter from you stating that no legal counsel was retained.

Sincerely,

MOSS, LEVY & HARTZHEIM LLP

Moss, Levy & Hartzheim LLP

RESPONSE:

I have reviewed the draft copy of the audit for Mosquito and Vector Management District and give my approval.

By: _____

Title: _____

Date: _____

**MOSQUITO AND VECTOR
MANAGEMENT DISTRICT
OF SANTA BARBARA COUNTY**

AUDIT REPORT
June 30, 2022

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
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 June 30, 2022

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Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Mosquito and Vector Management District of Santa Barbara County
Summerland, California

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Mosquito and Vector Management District of Santa Barbara County (the District), as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedule of changes in OPEB liability and related ratios, the schedule of OPEB contributions, the schedule of proportionate share of pension liability, and the schedule of pension contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March XX, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to

describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Santa Maria, California
March XX, 2023

FINANCIAL SECTION

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
STATEMENT OF NET POSITION
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 2,427,696
Interest receivable	3,780
Inventory	29,231
Deposits	46,536
Capital assets:	
Nondepreciable	175,000
Depreciable, net	<u>48,662</u>
 Total assets	 <u>2,730,905</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pensions	300,350
Deferred OPEB	<u>21,456</u>
 Total deferred outflows of resources	 <u>321,806</u>
LIABILITIES	
Accounts payable	10,770
Salaries payable	
Compensated absences	11,783
Noncurrent liabilities	
Compensated absences	35,348
Net OPEB liability	31,739
Net pension liability	<u>435,324</u>
 Total liabilities	 <u>524,964</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pensions	431,481
Deferred OPEB	<u>81,776</u>
 Total deferred inflows of resources	 <u>513,257</u>
NET POSITION	
Net investment in capital assets	223,662
Unrestricted	<u>1,790,828</u>
 Total net position	 <u>\$ 2,014,490</u>

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

	<u>Program Revenues</u>			Net (Expense)	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	<u>Capital Contributions and Grants</u>	Revenue and Changes in Net Position
Governmental activities:					
Vector control	\$ 985,909	\$ -	\$ -	\$ -	\$ (985,909)
Total governmental activities	<u>\$ 985,909</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(985,909)</u>
General Revenues					
Taxes:					
Secured and unsecured property taxes					551,360
Special assessments					669,933
Investment income					10,279
Intergovernmental					20,118
Other revenue					<u>116,367</u>
Total general revenues					<u>1,368,057</u>
Change in net position					382,148
Net position, beginning of fiscal year					<u>1,632,342</u>
Net position, end of fiscal year					<u>\$ 2,014,490</u>

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2022

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 2,427,696
Interest receivable	3,780
Inventory	29,231
Prepaid insurance	
Deposits	<u>46,536</u>
 Total assets	 <u><u>\$ 2,507,243</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	<u>\$ 10,770</u>
Total liabilities	<u>10,770</u>
Fund Balance:	
Nonspendable:	
Inventory	29,231
Prepaid insurance	
Deposits	46,536
Assigned:	
Capital projects	19,379
Unassigned	<u>2,401,327</u>
 Total fund balance	 <u>2,496,473</u>
 Total liabilities and fund balance	 <u><u>\$ 2,507,243</u></u>

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
RECONCILIATION OF THE GOVERNMENTAL
FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022

Total fund balance - governmental fund \$ 2,496,473

Amounts reported for governmental activities in the statement of net position are different because:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$	785,783	
Accumulated depreciation		<u>(562,121)</u>	
Net			223,662

Long-term liabilities and compensated absences have not been included in the governmental funds activity:

Compensated absences	\$	47,131	
Net OPEB liability		31,739	
Net pension liability		<u>435,324</u>	
Total			(514,194)

Deferred outflows and inflows of resources: In governmental funds, deferred outflows and inflows of resources are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources are reported.

Deferred inflows of resources relating to pensions		(431,481)	
Deferred inflows of resources relating to OPEB		(81,776)	
Deferred outflows of resources relating to pensions		300,350	
Deferred outflows of resources relating to OPEB		<u>21,456</u>	
Total			(191,451)

Total net position - governmental activities \$ 2,014,490

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2022

	<u>General Fund</u>
Revenues:	
Taxes	\$ 551,360
Special assessments	669,933
Intergovernmental revenue	20,118
Investment income	10,279
Other revenue	<u>116,367</u>
Total revenues	<u>1,368,057</u>
Expenditures:	
Salaries and benefits	916,413
Uniforms	5,426
Communications	6,248
Household expense	2,887
Insurance	18,836
Maintenance and repairs	16,069
Operating supplies	11,866
Memberships	16,063
Office and miscellaneous expenses	13,734
Professional fees	74,200
Chemicals	86,721
Training	1,429
Transportation and travel	1,532
Fuel	12,002
Utilities	<u>4,096</u>
Total expenditures	<u>1,187,522</u>
Excess of revenues over (under) expenditures	180,535
Fund balance, July 1	<u>2,315,938</u>
Fund balance, June 30	<u><u>\$ 2,496,473</u></u>

The notes to basic financial statements are an integral part of this statement.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

Net change in fund balance - governmental fund	\$	180,535
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Capital assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets of \$0 is greater than depreciation expense of (\$17,252) in the period.</p>		(17,252)
<p>In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount financial resources used (essentially the amounts paid). This fiscal year, vacation used exceeded the amount earned by \$5,592.</p>		5,592
<p>In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis pension costs and actual employer contributions was:</p>		130,676
<p>In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis OPEB costs and actual employer contributions was:</p>		82,597
Change in net position - governmental activities	\$	<u>382,148</u>

The notes to basic financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Mosquito and Vector Management District of Santa Barbara County (the District), originally named Isla Vista Mosquito Abatement District, changed in 1961 to Goleta Valley Mosquito Abatement District, changed in 1994 to Santa Barbara Coastal Vector Management District, and in 2006, to its current name, was formed in 1959 by the action of the Santa Barbara County Board of Supervisors. In 1996, the Local Agency Formation Commission (LAFCO) increased the District's sphere of influence to include the entire county except for the territory within the Carpinteria Mosquito Abatement District, the city of Santa Barbara and the remainder of the unincorporated area of Santa Barbara County. Through reorganization, effective January 1, 1999, the District annexed the Carpinteria District. The District receives its funding via property taxes paid for the Goleta and Carpinteria, California areas.

In 2002, the District received approval from the County Board of Supervisors and the Local Area Formation Commission to form a Countywide District that would add to its current service areas, all incorporated cities and unincorporated areas in Santa Barbara County. The implementation of Countywide District is pending during examination of the funding mechanisms required to service the District.

B. Reporting Entity

The reporting entity is the Mosquito and Vector Management District of Santa Barbara County. There are no component units included in this report which meet the criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61 and No. 80.

C. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) the annual benefit assessment that is assessed to all property owners within the District's service area and is reported as charges for services, and 2) contract services that represent Service Zones for service to other agencies or entities for service outside the District's current service area. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Basis of Presentation

Government-wide Financial Statements:

The government-wide statements are prepared using the economic resources measurement focus. This approach differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation (Continued)

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all nonmajor funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases, (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, “available” means collectible within the current period or within 60 days after fiscal year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes and grants. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants received before eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first then unrestricted resources as they are needed.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance or net position, revenues, and expenditures. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into one major fund as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

One fund currently defined as a capital projects fund does not meet the GASB Statement No. 54 Capital Projects Fund definition. The Capital Reserve Fund is not substantially composed of restricted or committed revenue sources. While the fund is authorized by statute and will remain open for internal reporting purposes, the fund functions effectively as an extension of the General Fund, and accordingly has been combined with the General Fund for presentation in these audited financial statements.

G. Budgets and Budgetary Accounting

The District adopts an annual budget on or before August 30 of each fiscal year. From the effective date of the budget, the amounts stated as proposed expenditures become appropriations.

The Board of Trustees may amend the budget by motion during each fiscal year. The original and revised budgets are presented for the General Fund.

All appropriations lapse at the end of the fiscal year to the extent that they have not been expended. Lease contracts entered into by the District are subject to annual review by the Board of Trustees; hence, they legally are one year contracts with an option for renewal for another fiscal year.

H. Investments

Investments are stated at fair value.

I. Inventory and Prepaid Items

Inventory is recorded using the purchase method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventory is valued at the lower of cost (first-in, first-out) or market and consists of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure during the period benefited.

J. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized by the District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets

Capital assets (including infrastructure) are recorded at cost where historical records are available and at an estimated original cost where no historical records exist. Contributed capital assets are valued at their estimated fair value at the date of the contribution. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and estimated useful life in excess of two years.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the governmental column in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the statement of net position. The estimated useful lives are as follows:

Equipment	7 to 10 years
Structures	10 to 50 years

L. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

M. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

N. Compensated Absences

The District’s policy permits employees to accumulate earned but unused vacation. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the governmental fund from which it will be paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide financial statements.

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

Non-spendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District’s governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fund Balances (Continued)

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund’s primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

P. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*,” and GASB Statement No. 65, “*Items Previously Reported as Assets and Liabilities*,” the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Note 6 and 9 for a detailed listing of the deferred outflows of resources the District has reported.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Note 6 and Note 9 for a detailed listing of the deferred inflows of resources the District has reported.

Q. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Santa Barbara County Employees’ Retirement System (SBCERS) plans (Plans) and additions to/deductions from the Plans’ fiduciary net position have been determined on the same basis as they are reported by SBCERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

R. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District’s plan (OPEB Plan) and additions to/deductions from the Plans’ fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provisions of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 98	"The Annual Comprehensive Financial Report"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

NOTE 2 - CASH AND INVESTMENTS

The District maintains all of its cash in the Santa Barbara County Treasury. The County Treasurer pools and invests the District's cash with other funds under his control. Interest earned on pooled investments is apportioned quarterly into participating funds based upon each fund's average daily deposit balance. Any investment gains or losses are proportionately shared by all funds in the pool.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 2 - CASH AND INVESTMENTS (Continued)

Investments are carried at fair value. On June 30, 2021, the District had the following cash and investments on hand:

Cash and investments on deposit with County Treasurer	\$ 2,427,696
Total cash and investments	<u>\$ 2,427,696</u>

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash and investments, statement of net position	\$ 2,427,696
Total cash and investments	<u>\$ 2,427,696</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the Santa Barbara County Investment Pool and that external pool is measured Level 2.

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of Santa Barbara. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments (including investments held by fiscal agents) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
Santa Barbara County Investment Pool	\$ 2,427,696	\$ 2,427,696	\$ -	\$ -	\$ -
Total	<u>\$ 2,427,696</u>	<u>\$ 2,427,696</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented on the following page is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 2 - CASH AND INVESTMENTS (Continued)

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>		
				<u>AAA</u>	<u>Aa</u>	<u>Not Rated</u>
Santa Barbara County Investment Pool	\$2,427,696	N/A	\$ -	\$ -	\$ -	\$2,427,696
Total	\$2,427,696		\$ -	\$ -	\$ -	\$2,427,696

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Santa Barbara County Investment Pool).

Investment in Santa Barbara County Investment Pool

The District is a participant in the Santa Barbara County Investment Pool that is regulated by the California Government Code. The fair value of the District's investment in this pool is reported in the accompanying basic financial statements at the amounts based upon the District's pro-rata share of the fair value provided by the Santa Barbara County Investment Pool for the entire Santa Barbara County Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Santa Barbara County Investment Pool, which are recorded on an amortized cost basis.

NOTE 3 - PROPERTY TAXES

Property taxes in the State of California are administered for all local agencies at the County level, and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations - are established by the Assessor of the County of Santa Barbara for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provision of Article XIII A of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. From the base assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax Levies - are limited to 1% of full value which results in a tax rate of \$1.00 per \$100 assessed valuation, under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates - are attached annually on January 1, preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at the time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Collections - are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments: the first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 3 - PROPERTY TAXES (Continued)

paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payments.

Tax Levy Apportionments - Due to the nature of the District-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the County Auditor-Controller based primarily on the ratio that each agency represented of the total District-wide levy for the three years prior to fiscal year 1979.

Property Tax Administration Fees - The State of California FY 90-91 Budget Act, authorized Counties to collect an administrative fee for collection and distribution of property taxes.

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2022, was as follows:

	Balance July 1	Increases	Deletions	Balance June 30
Governmental activities				
Nondepreciable capital assets				
Land	\$ 175,000	\$ -	\$ -	\$ 175,000
Total nondepreciable capital assets	<u>\$ 175,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,000</u>
Depreciable capital assets:				
Buildings and improvements	\$ 230,978	\$ -	\$ -	\$ 230,978
Equipment	379,805			379,805
Total depreciable capital assets	610,783	0		610,783
Less accumulated depreciation	544,869	17,252		562,121
Net depreciable capital assets	<u>\$ 65,914</u>	<u>\$ (17,252)</u>	<u>\$ -</u>	<u>\$ 48,662</u>
Net capital assets	<u>\$ 240,914</u>	<u>\$ (17,252)</u>	<u>\$ -</u>	<u>\$ 223,662</u>

NOTE 5 – LONG-TERM LIABILITIES

Changes in long-term liabilities

The following is a summary of long-term liability activity for the fiscal year ended June 30, 2022:

	Balance July 1	Additions	Reductions	Balance June 30	Due Within One Year
Governmental activities:					
Compensated absences	\$ 52,723	\$ 37,868	43,460	\$ 47,131	\$ 11,783
Net OPEB liability	121,371		89,632	31,739	
Net pension liability	926,939		491,615	435,324	
Governmental activities					
Long-term liabilities	<u>\$ 1,101,033</u>	<u>\$ 37,868</u>	<u>\$ 624,707</u>	<u>\$ 514,194</u>	<u>\$ 11,783</u>

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

The District provides pension benefits to eligible employees through cost sharing multiple-employer defined benefit pension plans administered by the Santa Barbara County Employees’ Retirement System (SBCERS). Members of the pension plans include all permanent employees working full time, or at least 50% part time for the County, and the following independent special districts: Carpinteria-Summerland Fire Protection District, Mosquito and Vector Management District of Santa Barbara County, Goleta Cemetery District, Santa Maria Cemetery District, Oak Hill Cemetery District, Carpinteria Cemetery District, Summerland Sanitary District, Santa Barbara County Air Pollution Control district, Santa Barbara County Association of Governments, and the Santa Barbara County Superior Court. SBCERS issues publicly available financial report that maybe obtained at <http://cosb.countyofsb.org/sbcers/default.aspx?id=19040>.

SBCERS was established on January 1, 1944, and is administered by the Board of Retirement to provide service retirement, disability, death, and survivor benefits for employees of the County and participating districts. The Santa Barbara County Board of Supervisors and the governing boards of the participating districts adopt resolutions, as permitted by the California State Government Code §31450 (County Employees’ Retirement Law of 1937 (CERL)), which affect the benefits of the SBCERS members. SBCERS is governed by the California Constitution; CERL; and the bylaws, policies and procedures adopted by the SBCERS’ Board of Retirement.

SBCERS administers six County pension plans. With the passage of the Public Employees Pension Reform Act (“PEPRA”), the County established a new pension plan, Plan 8, with two rate tiers – one for safety and one for general members. As of January 1, 2013, Plan 8 is the only pension plan available to new employees. PEPRA made several changes to the pension benefits that may be offered to employees hired on or after January 1, 2013, including increasing minimum retirement ages, increasing the percentage required for member contributions, and excluding certain types of compensation as pensionable. PEPRA has also created limits on pensionable compensation tied to the Social Security taxable wage base. The cumulative effect of these PEPRA changes will ultimately reduce the District’s retirement costs.

Open for New Enrollment:

General Plan 8 General members hired on or after January 1, 2013 may continue in plan.

Closed to New Enrollment:

General Plan 5A General members hired before June 25, 2012 may continue in plan.

General Plan 7 General members hired on or after June 25, 2012 and other new non-PEPRA
General hires

Benefits Provided

All pension plans provide benefits, in accordance with CERL regulations, upon retirement, disability or death of members. Retirement benefits are based on years of service, final average compensation, and retirement age. Employees terminated before accruing 5 years (or 10 years for Plan) of retirement service credit (5 or 10-year vesting) forfeit the right to receive retirement benefits unless they establish reciprocity with another public agency within the prescribed time period. Non-vested employees who terminate service are entitled to withdraw their accumulated contributions plus accrued interest. Employees who terminate service after earning 5 or 10 years of retirement service credit may leave their contributions on deposit and elect to take a deferred retirement. Differences between expected or actual experience for vested and non-vested benefits may result in an increase or decrease to pension expense and net pension liability.

Service related disability benefits are based upon final average compensation or retirement benefits (if eligible). Non-service related disability benefits are based on 1) years of service and final average compensation or 2) retirement benefits (if eligible). General Plan 2 participants receive disability benefits through a long-term insurance policy. Death benefits are based upon a variety of factors including whether the participant was retired or not.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Annual cost-of-living adjustments (COLAs) after retirement are provided in all plans except General Plan 2. COLAs are granted to eligible retirement members each April based upon the Bureau of Labor Statistics Average Consumer Price Index (CPI) for All Urban Consumers for the Los Angeles-Riverside-Orange County area as of the preceding January 1 and is subject to an annual maximum dependent upon the provisions of the pension plans.

Specific details for the retirement, disability or death benefit calculations and COLA maximums for each of the pension plans are available in the SBCERS’ Comprehensive Annual Financial Report (CAFR). The SBCERS’ CAFR is available online at <http://cosb.countyofsb.org/sbcers/default.aspx?id=19040>.

Contributions

Per Article 16 of the Constitution of the State of California, contribution requirements of the active employees and the participating employers are established and may be amended by the SBCERS Board of Retirement. Depending upon the applicable plan, employees are required to contribute a certain percent of their annual pay. For each of the plans, the County’s contractually required contributions (formerly known as the actuarially required contribution (ARC)) rate for the fiscal year ended June 30, 2021, was a specified percent of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Additional amounts required to finance any unfunded accrued liability are the responsibility of the plan sponsors. Contributions to the pension plan from the District were \$169,682 for the year ended June 30, 2022. Active members are plan members who are currently accruing benefits and/or playing contributions into the applicable plan.

Employer and employee contribution rates and active members for each plan are as follows:

	<u>Employer Contribution</u> Rates	<u>Employee Contribution</u> Rates	<u>Active Members</u>
General Plan 5A	34.30%	2.93-6.07%	6
General Plan 7	34.64%	2.36 -5.04%	1

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a liability of \$435,324 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2021, the District’s proportion was 0.0922%, which was an increase of 0.0044% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$53,394. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 169,682	\$ -
Differences between expected and actual experience	53,254	1,981
Change in assumptions	14,106	9,608
Net difference between projected and actual earnings on retirement plan investments		343,932
Adjustment due to differences in proportions	38,437	75,960
Difference in actual contributions and proportionate share of contributions	24,871	
	<u>\$ 300,350</u>	<u>\$ 431,481</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$169,682 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:

Fiscal year Ending June 30,	Amount
2023	\$ (76,289)
2024	(72,035)
2025	(62,028)
2026	(90,461)
	<u>\$ (300,813)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

Inflation	3.00%
Salary increases	3.00% plus merit component
COLA increases	2.60% for those with a 3.00% COLA cap; 1.90% for those with a 2.00% COLA cap
Investment rate of return	7.00% net of investment expense
Post-retirement Benefit Increases	Sex distinct RP-2000 Combined Mortality, projected with generational improvements using Scale BB

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2016.

The long-term expected rate of return of pension plan investments (7.0 percent) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (Continued)

inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Broad US Equity	19%	4.30%
Dev'd Market Non-US Equity	11%	5.50%
Emerging Markets Equity	7%	7.75%
Core Fixed Income	17%	1.00%
Custom Non-Core Fixed Income	11%	2.92%
Custom Real Return	15%	3.57%
Custom Real Estate	10%	4.71%
Private Equity	10%	7.50%
Cash	0%	-0.25%
Total	<u>100%</u>	

Change in Assumptions

The change in assumptions for the June 30, 2021 valuation was the change in the assumed timing of benefit payments.

Discount Rate

The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all period of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.0 percent) or 1- percentage point higher (8.0 percent) than the current rate:

	<u>1% Decrease 6.00%</u>	<u>Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
District's proportionate share of the net pension plan liability	\$ 1,011,481	\$ 435,324	\$ (35,906)

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 6 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Pension Plan Fiduciary Net Position

Detailed information about pension plan's fiduciary net position is available in the separately issued SBCERS financial reports.

NOTE 7 – RISK MANAGEMENT

The District participates with thirty-five (35) mosquito abatement and vector control districts in California in a joint venture under a joint powers agreement which establishes the Vector Control Joint Powers Agency (VCJPA) under the provisions of California Government Code Section 6500 et. seq. The relationship between the District and VCJPA is such that VCJPA is not a component unit of the District for financial reporting purposes. The VCJPA is governed by a Board of Directors, which meets four times per year. The day-to-day business is handled by a management group employed by the VCJPA.

The District is covered for the first \$1,000,000 of each general liability claim, and \$350,000 of each workers' compensation claim through the VCJPA. The District has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the District's account for liability losses under \$2,500, and workers' compensation losses under \$5,000. The VCJPA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$15,000,000. The VCJPA participates in an excess pool which provides workers' compensation coverage from \$350,000 to \$100,000,000.

NOTE 8 – NET POSITION

The government-wide financial statements utilize a net position presentation. GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is categorized as either net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District, not restricted for any project or other purpose.

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

The District provides post-retirement health benefits to all retirees with ten years of service who retire from the District, and must have reached the minimum age of 50. Benefits continue for the lifetime of the retiree with survivor benefits extended to surviving spouses. Employees hired after 7/1/2018 are subject to a \$1,300 District cap and a 10 year service requirement.

Employees Covered

As of June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the District's Plan:

Active employees	6
Inactive employees or beneficiaries currently receiving benefits	2
Total	<u>8</u>

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Contributions

Contributions to the OPEB plan are determined by the Board of Trustees and the District’s General Manager. For the fiscal year ended June 30, 2022, the District contributed \$6,603 the OPEB plan.

Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2020 that was rolled forward to determine the June 30, 2021 total OPEB liability, based on the following actuarial methods and assumptions:

Discount Rate	5.75%
Inflation	2.50%
Salary Increases	2.75%
Investment Rate of Return	6.00% net of investment expense
Mortality Rate	Derived from 2014 CalPERS Active Mortality for Miscellaneous Employees
Pre-Retirement Turnover (1)	Derived from SBCERs retirement rates for Miscellaneous employees and 2009 CalPERS rates.
Healthcare Trend Rate	4%

(1) For employees hired before 1/1/2013, SBCERs retirement rates were used.

For employees hired after 12/31/2012, the 2009 CalPERS Retirement Rates were used.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US Large Cap	24%	7.80%
Long-Term Corporate Bonds	34%	5.30%
Long-Term Government Bonds	8%	4.50%
US Small Cap	8%	7.80%
Terasury Inflation Protected Securities (TIPS)	15%	7.80%
US Real Estate	8%	7.80%
All Commodities	3%	7.80%
Total	<u>100%</u>	

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 5.75 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be on an ad hoc basis, but in an amount sufficient to fully fund the liability over a period not to exceed 33 years. Based on these assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2021. (Valuation Date June 30, 2020)	\$ 564,600	\$ 443,229	\$ 121,371
Changes recognized for the measurement period:			
Service cost	19,434		19,434
Interest	33,861		33,861
Change in benefit terms			-
Net investment income		28,828	(28,828)
Contributions - employer		94,888	(94,888)
Benefit payments	(20,233)	(20,233)	-
Experience (Gains)/Losses			-
Changes in assumptions	17,312		17,312
Changes in benefit terms			-
Investment gains/(losses)		37,016	(37,016)
Expected minus actual benefit payments	298		298
Administrative expense		(195)	195
Net Changes	50,672	140,304	(89,632)
Balance at June 30, 2022 (Measurement Date June 30, 2021)	\$ 615,272	\$ 583,533	\$ 31,739

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

	1% Decrease 5.00%	Discount Rate 6.00%	1% Increase 7.00%
Net OPEB Liability	\$ 105,615	\$ 31,739	\$ (32,559)

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measure period ended June 30, 2022:

	1% Decrease 3.00%	Current Healthcare Cost Trend Rates 4.00%	1% Increase 5.00%
Net OPEB Liability	\$ (53,506)	\$ 31,739	\$ 137,096

OPEB Plan Fiduciary Net Position

The District is invested in CalPERS' California Employers' Retiree Benefit Trust Fund (CERBT). CalPERS issues a publicly available financial report that maybe obtained from the CalPERS website at <https://www.calpers.ca.gov/page/employers/benefit-programs/cerbt>.

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss. Net difference between projected and actual earnings on OPEB plan investments are recognized over 5 years. All other amounts are recognized over the expected average remaining lifetime (EARSL).

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$12,291. As of fiscal year ended June 30, 2022, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 15,409	\$ 20,288
Differences between expected and actual experience	6,047	29,109
Net difference between projected and actual earnings on retirement plan investments		32,379
	<u>\$ 21,456</u>	<u>\$ 81,776</u>

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2022

NOTE 9 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to OPEB liability to be recognized in future periods in a systematic and rational manner. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the pension expense as follows:

Fiscal year Ending June 30,	<u>Amount</u>
2022	\$ (12,371)
2023	(13,212)
2024	(12,092)
2025	(11,632)
2026	(4,232)
Thereafter	(6,781)
	<u>\$ (60,320)</u>

REQUIRED SUPPLEMENTARY INFORMATION SECTION

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

Last 10 Years*

As of June 30, 2022

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net pension liability	0.0922%	0.0977%	0.0977%	0.1062%
Proportionate share of the net pension liability	\$ 435,324	\$ 926,939	\$ 833,584	\$ 917,726
Covered payroll	\$ 402,300	\$ 371,044	\$ 398,398	\$ 417,175
Proportionate share of the net pension liability as percentage of covered payroll	108.2%	249.8%	209.2%	220.0%
Plan's total pension liability	\$ 4,463,050,962	\$ 4,721,532,033	\$ 4,051,341,557	\$ 3,866,167,644
Plan's fiduciary net position	\$ 3,990,898,759	\$ 3,198,134,055	\$ 3,198,134,055	\$ 3,002,018,510
Plan fiduciary net position as a percentage of the total pension liability	89.42%	67.74%	78.94%	77.65%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.1013%	0.1082%	0.1093%	0.0910%
Proportionate share of the net pension liability	\$ 953,000	\$ 909,652	\$ 795,297	\$ 555,408
Covered payroll	\$ 435,927	\$ 415,307	\$ 407,777	\$ 329,677
Proportionate share of the net pension liability as percentage of covered payroll	218.6%	219.0%	195.0%	168.5%
Plan's total pension liability	\$ 3,742,076,485	\$ 3,395,252,229	\$ 3,260,156,781	\$ 3,123,968,401
Plan's fiduciary net position	\$ 2,801,306,795	\$ 2,554,838,523	\$ 2,532,528,974	\$ 2,513,629,759
Plan fiduciary net position as a percentage of the total pension liability	74.86%	75.25%	77.68%	80.46%

Notes to Schedule:

Changes in assumptions

In 2018, the discount rate was decreased from 7.50% to 7.00%, inflation decreased from 3.00% to 2.75%, salary increases decreased from 3.50% to 3.00%, COLA was decreased from 2.75% to 2.60% for those with a 3.00% COLA cap, and from 2.00% to 1.90% for those with a 2.00% COLA cap.

In 2019, there was a decrease in Net Pension liability due to change in the assumed timing of benefit payments.

*- Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
SCHEDULE OF PENSION CONTRIBUTIONS

Last 10 Years*

As of June 30, 2022

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution (actuarially determined)	\$ 169,682	\$ 153,981	\$ 135,060	\$ 144,944
Contribution in relation to the actuarially determined contributions	<u>169,682</u>	<u>153,981</u>	<u>135,060</u>	<u>144,944</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 403,399	\$ 402,300	\$ 371,044	\$ 398,398
Contributions as a percentage of covered payroll	42.1%	38.3%	36.4%	36.4%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 143,883	\$ 134,658	\$ 135,108	\$ 108,497
Contribution in relation to the actuarially determined contributions	<u>143,883</u>	<u>134,658</u>	<u>135,108</u>	<u>108,497</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 417,175	\$ 435,927	\$ 415,307	\$ 407,777
Contributions as a percentage of covered payroll	34.5%	30.9%	32.5%	26.6%

Notes to Schedule

Valuation Date: 6/30/2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry Age

Asset valuation method 5-year smoothed market, limited to within 20% of the market value.

Amortization method The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll

Discount rate 7.50%

Amortization growth rate 3.50%

Price Inflation 3.00%

Salary increases 3.5% plus merit component based on employee classification and years of service

Mortality Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females

Valuation Date: 6/30/2016

Discount rate 7.00%

Amortization growth rate 3.00%

Salary increases 3.00%

*- Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Last 10 Years*

As of June 30, 2022

	Measurement Period	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost		\$ 19,434	\$ 24,561	\$ 23,904	\$ 27,857	\$ 26,385
Interest on the total OPEB liability		33,861	51,586	48,027	42,925	39,024
Actual and expected experience difference			(46,652)		8,635	
Changes in assumptions		17,312	(26,004)			
Changes in benefit terms		298	(269,916)	285	14,916	
Benefit payments		(20,233)	(23,585)	(11,926)	(3,000)	
	Net change in total OPEB Liability	<u>50,672</u>	<u>(290,010)</u>	<u>60,290</u>	<u>91,333</u>	<u>65,409</u>
	Total OPEB liability- beginning	<u>564,600</u>	<u>854,610</u>	<u>794,320</u>	<u>702,987</u>	<u>637,578</u>
	Total OPEB liability- ending (a)	<u>\$ 615,272</u>	<u>\$ 564,600</u>	<u>\$ 854,610</u>	<u>\$ 794,320</u>	<u>\$ 702,987</u>
Plan Fiduciary Net Position						
Contribution - employer		\$ 94,888	\$ 51,996	\$ 20,810	\$ 39,000	\$ 36,000
Net investment income		65,844	26,452	48,285	13,787	10,726
Benefit payments		(20,233)	(23,585)	(11,926)	(3,000)	
Administrative expense		(195)	(205)	(76)	(529)	(132)
	Net change in plan fiduciary net position	<u>140,304</u>	<u>54,658</u>	<u>57,093</u>	<u>49,258</u>	<u>46,594</u>
	Plan fiduciary net position- beginning	<u>443,229</u>	<u>388,571</u>	<u>331,478</u>	<u>282,220</u>	<u>235,626</u>
	Plan fiduciary net position- ending (b)	<u>\$ 583,533</u>	<u>\$ 443,229</u>	<u>\$ 388,571</u>	<u>\$ 331,478</u>	<u>\$ 282,220</u>
	Net OPEB liability - ending (a)-(b)	<u>\$ 31,739</u>	<u>\$ 121,371</u>	<u>\$ 466,039</u>	<u>\$ 462,842</u>	<u>\$ 420,767</u>
	Plan fiduciary net position as a percentage of the total OPEB liability:	94.84%	78.50%	45.47%	41.73%	40.15%
	Covered payroll:	\$ 29,555	\$ 113,019	\$ 433,969	\$ 430,992	\$ 433,405
	Total Net OPEB liability as a percentage of covered payroll:	107.39%	107.39%	107.39%	107.39%	97.08%

*- Fiscal year 2018 was the 1st year of implementation, therefore only five years are shown.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
SCHEDULE OF OPEB CONTRIBUTIONS

Last 10 Years*

As of June 30, 2022

The District's contribution for the fiscal year ended June 30, 2018 was \$36,000. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2018, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2019 was \$39,000. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2020 was \$20,810. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2021 was \$23,585. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2022 was \$6,603. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

*- Fiscal year 2018 was the 1st year of implementation, therefore only five years are shown.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 508,400	\$ 508,400	\$ 551,360	\$ 42,960
Special assessments	648,425	648,425	669,933	21,508
Intergovernmental revenue	17,250	17,250	20,118	2,868
Interest	8,512	8,512	10,279	1,767
Other revenues	120,000	120,000	116,367	(3,633)
Total revenues	<u>1,302,587</u>	<u>1,302,587</u>	<u>1,368,057</u>	<u>65,470</u>
Expenditures:				
Salaries and benefits	905,993	905,993	916,413	(10,420)
Uniforms	6,900	6,900	5,426	1,474
Communications	6,800	6,800	6,248	552
Household expense	3,200	3,200	2,887	313
Insurance	19,000	19,000	18,836	164
Maintenance and repairs	13,300	13,300	16,069	(2,769)
Operating supplies	9,000	9,000	11,866	(2,866)
Memberships	18,000	18,000	16,063	1,937
Office and miscellaneous expenses	13,000	13,000	13,734	(734)
Professional fees	89,000	89,000	74,200	14,800
Chemicals	82,000	82,000	86,721	(4,721)
Training	6,000	6,000	1,429	4,571
Transportation and travel	5,000	5,000	1,532	3,468
Fuel	9,600	9,600	12,002	(2,402)
Utilities	4,800	4,800	4,096	704
Capital outlay	70,000	70,000		70,000
Total expenditures	<u>1,261,593</u>	<u>1,261,593</u>	<u>1,187,522</u>	<u>74,071</u>
Excess of revenues over (under) expenditures	40,994	40,994	180,535	139,541
Fund balance, July 1	<u>2,315,938</u>	<u>2,315,938</u>	<u>2,315,938</u>	
Fund balance, June 30	<u>\$ 2,356,932</u>	<u>\$ 2,356,932</u>	<u>\$ 2,496,473</u>	<u>\$ 139,541</u>

General Manager's Report for March 2023

1. The District's website had 5,878 web page views, avg. 190 per day (6,044 web page views, avg. 216 per day in February).
2. GM Cabrera attended the webinar sponsored by the San Francisco Department of the Environment: "Sustainable Rat Management in San Francisco". 3/2.
3. GM Cabrera attended an online meeting of Mosquito and Vector District general managers from the southern region. 3/13.
4. V. Ibarra and B. Cabrera attended a webinar sponsored by the California Governor's Office of Emergency Services and the Earthquake Country Alliance: "Learn How to Take the High Ground – When a Tsunami is on its Way". 3/15.
5. A possible microburst during a storm broke 3 large limbs off the ash tree in front of the District office. Fortunately, there was no damage. 3/21.
6. District vehicle sold on the GovDeals online auction for \$4,950. A second vehicle was also posted for auction. V. Ibarra was instrumental in prepping the vehicles for selling (with help from J. Sprigg and K.Schultz) and getting them listed on the GovDeals website. 3/22.
7. The District passed its annual inspection by the Carpinteria-Summerland Fire Department. 3/23.
8. GM Cabrera was interviewed by KSBY news on the potential impact rainfall this past winter's rains will have on mosquitoes this year. 3/28. <https://www.ksby.com/news/local-news/more-mosquitoes-expected-this-year-after-california-storms>
9. A staff member was involved in a minor traffic accident. CHP found the other driver at fault. 3/30.
10. V. Ibarra updated the District's first aid and eye wash kits.
11. A staff member was treated for an infected tick bite and has made a full recovery.

Upcoming:

1. Roof inspection. 4/11.
2. VectorSurv (Mosquito and Vector online database) online training given by UC Davis. 4/18 and 4/27.