



Mosquito and Vector Management District of Santa Barbara County

Environmental Management of Human Disease Vectors

TRUSTEES (TERM ENDING):

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

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

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

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

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

Vacant, Santa Barbara County

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

Vacant, Santa Barbara County

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

REGULAR MEETING OF THE BOARD OF TRUSTEES

CONSISTENT WITH ASSEMBLY BILL 361, THE BOARD MEETING WILL BE HELD BY REMOTE CONFERENCING. MEMBERS OF THE PUBLIC WHO WISH TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT CAN ACCESS THE MEETING BY USING THE FOLLOWING LINK: <https://us02web.zoom.us/j/84989872018> (MEETING ID: 849 8987 2018; PASSCODE: 519056; DIAL IN FOR AUDIO ONLY: +1-408-638-0968

THURSDAY, SEPTEMBER 8, 2022 AT 2:00 PM

AGENDA

1. ROLL CALL

2. CONFIRMATION OF AGENDA

3. STAFF ANNOUNCEMENTS regarding District business

- A. Update on Board of Trustees vacancies.
- B. Harassment Prevention Training due for some Trustees.

4. CORRESPONDENCE

- A. Biannual Notice to review the District's Conflict of Interest Code (Page 3).

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

6. 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 Items requiring additional discussion may be withdrawn from the listing and addressed in separate actions.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 August 11, 2022 special meeting (Page 11)
- B. Approval of the Minutes of the August 25, 2022 special meeting (Page 12)
- C. Approval of the August Financial Statements for County Fund 4160 (Page 14)
- D. Approval of the August Disbursement Report (Page 19)
- E. Approval of the August Disease Surveillance Report (Page 25)
- F. Approval of the August District Operations Report (Page 29)

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

- A. Accounts receivable contracts' status (5909 Misc. Revenue) (Page 30)
- B. Update on District-sponsored life insurance for represented employees.
- C. Update on getting an operational shower for the District.

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

- A. Consider and approve Resolution 22-18: "A Resolution of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County Authorizing Continuation of Remote Teleconferencing Meetings of the District's Legislative Bodies Pursuant to Government Code Section 54953(e)". (Page 31)
- B. Review and approve revised roll-forward valuation for measurement date June 30, 2021. (Page 33)
- C. Update on entering into a formal agreement with Southern California Gas for contracted mosquito and vector control work at their Goleta facility.
- D. Discussion and consideration for creating a new reserve fund in the District's County of Santa Barbara Treasury account.
- E. Schedule a special meeting to approve a resolution authorizing continuation of remote teleconferencing meetings of the District's legislative bodies for the meeting scheduled for October 13.
Meeting must be held on or before October 8.

9. GENERAL MANAGER'S REPORT (Page 63)

10. BOARD ANNOUNCEMENTS

11. ADJOURNMENT (The next meeting is scheduled for Thursday, October 13, 2022.)

Mona Miyasato
County Executive Officer

Jacquelyne Alexander
Chief Deputy
Clerk of the Board



105 East Anapamu Street, Suite 407
Santa Barbara, California 93101
(805) 568-2240 • FAX (805) 568-2249
www.countyofsb.org

CLERK OF THE BOARD OF SUPERVISORS

July 28, 2022

Brian Cabrera
P.O. Box 1389
Summerland, CA 93067

RE: 2022 Conflict of Interest Biennial Review Notice for Mosquito and Vector Management District of Santa Barbara

Dear Brian Cabrera,

This is a biennial reminder pursuant to Government Code Section 87306.5. Each local agency is required to review their Conflict of Interest Code (the Code) beginning July 1st of each even-numbered year. It is essential and legally required that an agency's Conflict of Interest Code reflects the current structure of the agency and properly identifies all officials and employees who should be filing a Form 700.

Enclosed you will find the 2022 Biennial Notice form and instructions from the Fair Political Practices Commission (FPPC). Please take the time to carefully review your agency's current Code for completeness and accuracy and ensure your code includes each of the following three components:

- 1) Incorporation Section (Terms of the Code)** - The FPPC recommends that agencies incorporate FPPC Regulation 18730 by reference, which provides the rules for disqualification procedures, reporting financial interests, and references the current gift limit. This section also designates where Form 700s are filed and retained.

NOTE: Form 700s are filed with the **County Clerk, Recorder and Assessor**. Please confirm your code reflects the correct location for filing. The recommended language for inclusion in the Code is, as follows:

- *Designated employees may file their statements online using eDisclosure, which will submit the Form 700 to the County Clerk, Recorder and Assessor. Statements will be made available for public inspection and reproduction (Gov Code Section 81008). Your Department/Agency's filing official can give you access.*
- *Designated employees who file using a paper Form 700 shall file with the Code Agency. Upon receipt of the Statement filed by the designated employee, a copy shall be retained with the Code Agency and the original shall be forwarded to the County Clerk, Recorder and Assessor.*

- 2) **List of Designated Positions** - The Code must specifically list positions that make or participate in making decisions. Positions listed in Government Code Section 87200 (i.e. City Councilmembers, Planning Commissioners, Members of the Board of Supervisors, etc.) are not required to be included, because these positions automatically file Form 700s.
- 3) **Detailed Disclosure Categories** - A disclosure category is a description of the types of financial interests officials in one or more job classifications must disclose on their Form 700s. The categories must be tailored to the financial interests affected, and must not require public officials to disclose private financial information that does not relate to their public employment.

The FPPC offers workshops and webinars for employees who are tasked with creating or amending their agency's Code. Visit www.fppc.ca.gov for information including an online video on how to amend a local agency's Code.

Please return the 2022 Local Agency Biennial Notice to the Clerk of the Board of Supervisors by the deadline of October 3, 2022 regardless of whether the Code is being amended or not.

If a change is necessitated, the agency must also submit the following:

- (1) An amended Conflict of Interest Code in accordance with subdivision (a) of Section 87302 and Section 87303;
- (2) Agency minutes authorizing the amendment to the Code; and
- (3) A strikethrough/underscore version of the Code outlining all changes.

Agencies may submit their material directly to the County of Santa Barbara Clerk of the Board of Supervisors either by email to: Chelsea Lenzi at clenzi@countyofsb.org, or via mail to the following address:

Santa Barbara County
Clerk of the Board of Supervisors
Attn: Chelsea Lenzi
105 E. Anapamu Street, Room 407
Santa Barbara, CA 93101

Should you have questions, please do not hesitate to contact the Clerk of the Board at (805) 568-2242 or refer to the FPPC website at www.fppc.ca.gov.

Sincerely,



Chelsea Lenzi
Deputy Clerk of the Board

Enclosures:

2022 Biennial Notice
FPPC Local Agency Biennial Notice Instructions

2022 Local Agency Biennial Notice

Name of Agency: _____

Mailing Address: _____

Department Head or Director

Contact Person

Name: _____

Name: _____

Phone No: _____

Phone No: _____

Email: _____

Email: _____

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its Conflict of Interest Code and has determined that *(Check one box)*:

No amendment is required.

The following amendments are required:

(Check all that apply.)

- Add new positions (including consultants) that must be designated.
- Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions.
- Revise based on updates to disclosure categories
- Revise the titles of existing positions.
- Other *(describe)* _____

By signing below, you are attesting to the following:

To the best of my knowledge, the agency's code accurately designates all positions that make or participate in the making of the governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding the designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

I have reviewed the Conflict of Interest Code requirements against the positions within my department and as indicated above, I have either determined the revised Conflict of Interest Code attached meets the filing requirements and I authorize the changes or that no amendment is required.

Signature of Department Head or Director

Date

The code is currently under review by the code reviewing body.

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than October 3, 2022 to the following address:

Santa Barbara County
Clerk of the Board of Supervisors
Attn: Chelsea Lenzi
105 E. Anapamu St., Room 407
Santa Barbara, CA 93101

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

2022 Conflict of Interest Code Biennial Notice Instructions for Local Agencies

The Political Reform Act requires every local government agency to review its conflict of interest code biennially. A conflict of interest code tells public officials, governmental employees, and consultants what financial interests they must disclose on their Statement of Economic Interests (Form 700).

By **July 1, 2022**: The code reviewing body must notify agencies and special districts within its jurisdiction to review their conflict of interest codes.

By **October 3, 2022**: The biennial notice must be filed with the agency's code reviewing body.

The FPPC has prepared a 2022 Local Agency Biennial Notice form for local agencies to complete or send to agencies within its jurisdiction to complete before submitting to the code reviewing body. The City Council is the code reviewing body for city agencies. The County Board of Supervisors is the code reviewing body for county agencies and any other local government agency whose jurisdiction is determined to be solely within the county (e.g., school districts, including certain charter schools). The FPPC is the code reviewing body for any agency with jurisdiction in **more than one county** and will contact them.

The Local Agency Biennial Notice is not forwarded to the FPPC.

If amendments to an agency's conflict of interest code are necessary, the amended code must be forwarded to the code reviewing body for approval within 90 days. An agency's amended code is not effective until it has been approved by the code reviewing body.

If you answer yes, to any of the questions below, your agency's code probably needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

If you have any questions or are still not sure if you should amend your agency's conflict of interest code, please contact the FPPC. Additional information including an online webinar regarding how to amend a conflict of interest code is available on [FPPC's website](#).

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT
OF SANTA BARBARA COUNTY
CONFLICT OF INTEREST CODE**

Adopted August 14, 2014

Amended July 20, 2020

The Political Reform Act, Government Code sections 8100 et seq., requires state and local governmental agencies to promulgate and adopt conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 California Code of Regulations section 18730, which contains the terms of a standard conflict of interest code. Section 18730 can be adopted by governmental agencies through incorporation by reference and may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings.

The terms of 2 California Code of Regulations section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. The Conflict of Interest Code of the Mosquito and Vector Management District of Santa Barbara County (the "District") is hereby amended and is hereafter comprised of (i) the terms of 2 California Code of Regulations section 18730, together with any amendments to it duly adopted by the Fair Political Practices Commission, (ii) the attached Appendix A (Designated Employees), and (iii) the attached Appendix B (Disclosure Categories).

Designated employees may file their statements of economic interests online using eDisclosure, which will submit the Form 700 to the County Clerk, Recorder and Assessor. Statements will be made available for public inspection and reproduction (Government Code Section 81008). Your District's filing official can give you access.

Designated employees who file using a paper Form 700 shall file with the Code Agency. Upon receipt of the Statement filed by the designated employee, a copy shall be retained with the Code Agency and the original shall be forwarded to the County Clerk, Recorder and Assessor.

Appendix A

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

It has been determined that the persons occupying the designated positions ("Designated Employees") listed below make or participate in the making of decisions which may foreseeably have a material effect on financial interests. Designated Employees must disclose financial interests in those categories described in *Appendix B*, which are listed opposite the respective Designated Employees.

<u>Designated Employees</u>	<u>Disclosure Categories</u>
Trustees	1-5
General Manager	1-5
Attorney	1-5

Appendix B

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

CATEGORY 1

Any real property in which the Designated Employee has a direct or indirect interest, but only if the real property is located in whole or in part within the jurisdiction of the Mosquito and Vector Management District of Santa Barbara County. Real property interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property, if the fair market value of the interest is \$2,000.00 or more.

CATEGORY 2

Business positions or direct or indirect investments in or income from persons or business entities engaged in the appraisal, acquisition, or disposal of real property within the jurisdiction of the Mosquito and Vector Management District of Santa Barbara County.

CATEGORY 3

Business positions or direct or indirect investments in business entities and income from any source or sources of income, if:

- (a) The business entities or the source or sources of income are of the type which, within the previous two years, have provided or contracted to provide, or in the future with reasonable foreseeability might provide or contract to provide services, supplies, materials, machinery or equipment to or for the use of the Mosquito and Vector Management District of Santa Barbara County; and
- (b) Within the previous two years, the Designated Employee has made, participated in making, or in any way has attempted to use his or her official position to influence the governmental decision to obtain or procure services, supplies, materials, machinery or equipment of the same or a similar type as those so provided or contracted to be provided to the Mosquito and Vector Management District of Santa Barbara County or if the duties of the Designated Employee's position make it reasonably foreseeable that he or she might engage in such activity.

CATEGORY 4

Business positions or direct or indirect investments in business entities and income from any source or sources of income, if :

- (a) The business entities or the source or sources of income are of the type which, within the previous two years, have furnished or contracted to furnish, or in the future with reasonable foreseeability might furnish or contract to furnish services, supplies, materials, machinery or equipment as a subcontractor in any contract with the Mosquito and Vector Management District of Santa Barbara County; and
- (b) Within the previous two years, the Designated Employee has made, participated in making, or in any way has attempted to use his or her official position to influence the governmental decision to obtain or procure services, supplies, materials, machinery or equipment of the same or a similar type as those so provided or contracted to be provided to the Mosquito and Vector Management District of Santa Barbara County or if the duties of the Designated Employee's position make it reasonably foreseeable that he or she might engage in such activity.

CATEGORY 5

Business positions or direct or indirect investments in business entities and income from any source or sources of income, if:

- (a) The business entities or the source or sources of income are of the type which are subject to the regulation or supervision of the Mosquito and Vector Management District of Santa Barbara County; and
- (b) The Designated Employee's duties involve the supervision of regulation (including, but not limited to, the issuance of permits) of that type of business entity or source of income.

* * * * *

For purposes of the foregoing disclosure categories 1 through 5:

- (a) "Indirect investment" or "indirect interest" includes any investment or interest with a fair market value of \$2,000.00 or more that is owned by the spouse or dependent child of a Designated Employee, by an agent on behalf of a Designated Employee, or by a business entity or trust in which the Designated Employee, the Designated Employee's agents, spouse, and depended children own directly, indirectly, or beneficially a ten percent (10%) interest or greater.
- (b) "Sources of income" shall include gifts, but shall exclude loans from commercial lending institutions made in the regular course of business on terms which are available to the public without regard to official status.

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF SPECIAL MEETING OF TRUSTEES
August 11th, 2022**

The special 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, August 11th, 2022 via teleconference as allowed by California AB 361.

1. ROLL CALL.

TRUSTEES PRESENT:

President Teri Jory
Vice-President Adam Lambert
Secretary Robert Williams
Trustee Craig Geyer
Trustee Joe Franken

TRUSTEES ABSENT:

Trustee Charlie Blair

IN ATTENDANCE:

Jessica Sprigg, Administrative Assistant

2. CONFIRMATION OF AGENDA

-No changes requested.

3. PUBLIC COMMENT –

-None.

4. NEW BUSINESS

A. Consider and approve Resolution 22-16: “A Resolution of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County Authorizing Continuation of Remote Teleconferencing Meetings of the District’s Legislative Bodies Pursuant to Government Code Section 54953(e)”.

-It was moved by Trustee Geyer and seconded by Vice-President Lambert to adopt Resolution 22-16. Motion passed 5-0-0 by roll call vote, with Trustee Blair absent.

5. ADJOURNMENT

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

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

BY:

APPROVED:

Teri Jory
Board President

Robert Williams
Board Secretary

MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF SPECIAL MEETING OF TRUSTEES
August 25th, 2022

The special 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, August 25th, 2022 via teleconference as allowed by California AB 361.

1. ROLL CALL.

TRUSTEES PRESENT:

President Teri Jory
Vice-President Adam Lambert
Secretary Robert Williams
Trustee Charlie Blair
Trustee Craig Geyer
Trustee Joe Franken

TRUSTEES ABSENT:

None.

IN ATTENDANCE:

Brian Cabrera, General Manager
Jessica Sprigg, Administrative Assistant
Carrie Troup, CPA
Sophia Castillo, Member of Public

2. CONFIRMATION OF AGENDA

-No changes requested.

3. STAFF ANNOUNCEMENTS regarding District business.

- A. Update on Board of Trustees vacancies
-Several individuals have expressed interest in the open positions. Sophia Castillo discussed her background and interest in serving on the Board. One application has been received by the Board of Supervisors' office.

4. CORRESPONDENCE

- A. Call for MVCAC trustee representative
-No Board members expressed interest.

5. PUBLIC COMMENT –

-None.

5. 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 July 7, 2022 special meeting
B. Approval of the Minutes of the July 14, 2022 regular meeting
C. Approval of the July Financial Statements for County Fund 4160
D. Approval of the July Disbursement Report
E. Approval of the July Disease Surveillance Report

F. Approval of the July District Operations Report

-It was moved by Secretary Williams and seconded by Trustee Geyer to approve the Items of General Consent. Motion passed 6-0-0 by roll call vote. Board discussed the creation of a strategic reserve fund and the increased mosquito activity from sources at the airport.

6. OLD BUSINESS

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

-Board directed that the status of operations at the SoCalGas property be discussed at the next Board meeting.

B. Update on District-sponsored life insurance for represented employees

-Management is seeking input from represented employees on which plan is preferable.

7. NEW BUSINESS

A. Consider and approve Resolution 22-17: “A Resolution of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County Authorizing Continuation of Remote Teleconferencing Meetings of the District’s Legislative Bodies Pursuant to Government Code Section 54953(e)”.

-It was moved by Vice-President Lambert and seconded by Secretary Williams to adopt Resolution 22-17. Motion passed 6-0-0 by roll call vote.

B. Annual Performance Review for General Manager Brian Cabrera in September.

-Trustee Franken, Secretary Williams, and Vice-President Lambert will serve on the ad-hoc committee to complete the performance review. Evaluation forms will be sent to all members of the Board and returned to this committee.

8. MANAGER’S REPORT

-Board discussed posts on NextDoor about the recent mosquito activity surrounding the airport and suggested outreach to alert the community about this occurrence and District response.

9. BOARD ANNOUNCEMENTS

-Trustee Geyer may or may not be able to attend the September meeting.

10. ADJOURNMENT

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

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

BY:

APPROVED:

Teri Jory
Board President

Robert Williams
Board Secretary

Financial Status (Real-Time)

As of: 8/31/2022 (17% 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	8/31/2022 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	-1,436.19	-478,436.19	-0.30 %
3011 -- Property Tax-Unitary	7,200.00	-0.01	-7,200.01	0.00 %
3015 -- PT PY Corr/Escapes Secured	0.00	775.66	775.66	--
3020 -- Property Tax-Current Unsecd	19,000.00	-204.82	-19,204.82	-1.08 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	22.67	22.67	--
3028 -- RDA Pass-through Payments	4,600.00	0.00	-4,600.00	0.00 %
3029 -- RDA RPTTF Resid Distributions	8,200.00	0.00	-8,200.00	0.00 %
3040 -- Property Tax-Prior Secured	0.00	-15.42	-15.42	--
3050 -- Property Tax-Prior Unsecured	2,500.00	81.61	-2,418.39	3.26 %
3054 -- Supplemental Pty Tax-Current	9,200.00	2,610.20	-6,589.80	28.37 %
3056 -- Supplemental Pty Tax-Prior	100.00	108.03	8.03	108.03 %
Taxes	527,800.00	1,941.73	-525,858.27	0.37 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	3.73	3.73	--
Fines, Forfeitures, and Penalties	0.00	3.73	3.73	--
Use of Money and Property				
3380 -- Interest Income	10,000.00	0.00	-10,000.00	0.00 %
Use of Money and Property	10,000.00	0.00	-10,000.00	0.00 %
Intergovernmental Revenue-State				
4220 -- Homeowners Property Tax Relief	2,250.00	0.00	-2,250.00	0.00 %
Intergovernmental Revenue-State	2,250.00	0.00	-2,250.00	0.00 %
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	16,000.00	0.00	-16,000.00	0.00 %
Intergovernmental Revenue-Other	16,000.00	0.00	-16,000.00	0.00 %

Financial Status (Real-Time)

As of: 8/31/2022 (17% 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	8/31/2022 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	-1,746.49	-706,746.49	-0.25 %
Charges for Services	705,000.00	-1,746.49	-706,746.49	-0.25 %
Miscellaneous Revenue				
5891 -- Refunds/Repayments	0.00	5,565.30	5,565.30	--
5909 -- Other Miscellaneous Revenue	130,000.00	12,385.00	-117,615.00	9.53 %
Miscellaneous Revenue	130,000.00	17,950.30	-112,049.70	13.81 %
Revenues	1,391,050.00	18,149.27	-1,372,900.73	1.30 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	525,000.00	68,997.90	456,002.10	13.14 %
6210 -- Commissioner/Director/Trustee	10,000.00	600.00	9,400.00	6.00 %
6400 -- Retirement Contribution	186,000.00	12,923.66	173,076.34	6.95 %
6475 -- Retiree Medical OPEB	21,000.00	1,095.99	19,904.01	5.22 %
6500 -- FICA Contribution	32,550.00	4,368.77	28,181.23	13.42 %
6550 -- FICA/Medicare	8,500.00	1,021.74	7,478.26	12.02 %
6600 -- Health Insurance Contrib	150,000.00	23,273.40	126,726.60	15.52 %
6700 -- Unemployment Ins Contribution	2,250.00	9.60	2,240.40	0.43 %
6900 -- Workers Compensation	23,000.00	19,711.00	3,289.00	85.70 %
Salaries and Employee Benefits	958,300.00	132,002.06	826,297.94	13.77 %
Services and Supplies				
7030 -- Clothing and Personal	6,900.00	677.10	6,222.90	9.81 %
7050 -- Communications	6,800.00	1,123.53	5,676.47	16.52 %
7070 -- Household Supplies	3,200.00	526.00	2,674.00	16.44 %
7090 -- Insurance	20,000.00	20,868.00	-868.00	104.34 %
7120 -- Equipment Maintenance	11,230.00	144.70	11,085.30	1.29 %

Financial Status (Real-Time)

As of: 8/31/2022 (17% 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	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
7121 -- Operating Supplies	12,000.00	1,188.60	10,811.40	9.91 %
7124 -- IT Software Maintenance	28,000.00	692.00	27,308.00	2.47 %
7200 -- Structure & Ground Maintenance	13,000.00	0.00	13,000.00	0.00 %
7430 -- Memberships	18,000.00	10,850.00	7,150.00	60.28 %
7450 -- Office Expense	6,000.00	726.51	5,273.49	12.11 %
7460 -- Professional & Special Service	63,000.00	9,419.30	53,580.70	14.95 %
7508 -- Legal Fees	16,000.00	1,872.75	14,127.25	11.70 %
7546 -- Administrative Expense	11,000.00	0.00	11,000.00	0.00 %
7650 -- Special Departmental Expense	84,000.00	1,782.00	82,218.00	2.12 %
7653 -- Training Fees & Supplies	6,000.00	40.00	5,960.00	0.67 %
7730 -- Transportation and Travel	5,000.00	144.16	4,855.84	2.88 %
7731 -- Gasoline-Oil-Fuel	17,000.00	1,074.69	15,925.31	6.32 %
7760 -- Utilities	4,800.00	885.40	3,914.60	18.45 %
Services and Supplies	331,930.00	52,014.74	279,915.26	15.67 %
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	210,058.80	1,246,171.20	14.42 %
Other Financing Sources & Uses				
Other Financing Sources				
5911 -- Oper Trf (In)-Other Funds	82,000.00	0.00	-82,000.00	0.00 %
Other Financing Sources	82,000.00	0.00	-82,000.00	0.00 %

Financial Status (Real-Time)

As of: 8/31/2022 (17% 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	8/31/2022 Year-To-Date Actual	6/30/2023 Fiscal Year Variance	6/30/2023 Fiscal Year Pct of Budget
Other Financing Uses				
7901 -- Oper Trf (Out)	16,820.00	0.00	16,820.00	0.00 %
Other Financing Uses	16,820.00	0.00	16,820.00	0.00 %
Other Financing Sources & Uses	65,180.00	0.00	-65,180.00	0.00 %
Mosquito & Vector Mgt District	0.00	-191,909.53	-191,909.53	--
Net Financial Impact	0.00	-191,909.53	-191,909.53	--

Cash Balances (Real-Time)

As of: 8/31/2022
Accounting Period: OPEN

Selection Criteria: Fund = 4160-4161

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

Fund	8/1/2022 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	8/31/2022 Ending Balance
4160 -- Mosquito & Vector Mgt District	1,694,933.82	0.00	35,586.32	38,387.07	93,000.05	1,599,133.02
4161 -- SB Vector-Cap Asset Reserve	630,167.15	0.00	0.00	0.00	0.00	630,167.15
Total Report	2,325,100.97	0.00	35,586.32	38,387.07	93,000.05	2,229,300.17

Vendor Disbursements (Real-Time)

From 8/1/2022 to 8/31/2022

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 000887 -- Charles Blair					
ACH - 770503	08/12/2022	880		REIMBURSEMENT Dinner Meeting 7/25/2022	40.00
Total Charles Blair					40.00
Vendor 005979 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
W - 09788014	08/25/2022	880		PEB-	26,042.00
Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					26,042.00
Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM					
ACH - 770657	08/15/2022	880		Vendor Account:	2,176.04
Total US BANK CORPORATE PAYMENT SYSTEM					2,176.04
Vendor 008116 -- HOWELL MOORE & GOUGH LLP					
W - 09787488	08/15/2022	880		Vendor Invoice #: 44332; Vendor Account:	724.50
Total HOWELL MOORE & GOUGH LLP					724.50
Vendor 008929 -- AMERICAN MOSQUITO CONTROL ASSOC					
W - 09788016	08/25/2022	880		Vendor Invoice #: 300008901	1,350.00
Total AMERICAN MOSQUITO CONTROL ASSOC					1,350.00
Vendor 050379 -- ADP INC					
EFT	08/05/2022	880		Vendor Invoice #: 611573542	424.70
Total ADP INC					424.70
Vendor 080067 -- ATKINSON ANDELSON LOYA RUUD ROMO					
W - 09788027	08/25/2022	880		Vendor Invoice #: 658136; Vendor Account:	78.75
Total ATKINSON ANDELSON LOYA RUUD ROMO					78.75
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 770783	08/16/2022	880		UNION DUES	48.00
ACH - 772471	08/31/2022	880		UNION DUES	48.00
Total CITY EMPLOYEES ASSOC LLC					96.00

Vendor Disbursements (Real-Time)

From 8/1/2022 to 8/31/2022

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 101532 -- STREAMLINE					
W - 09786977	08/02/2022	880		Vendor Invoice #: 051D17E0-0022	200.00
				Total STREAMLINE	200.00
Vendor 132153 -- MVCAC MOSQUITO & VECTOR CONTROL ASSOC OF CA					
W - 09787815	08/23/2022	880		Vendor Invoice #: 7363370	462.00
				Total MVCAC MOSQUITO & VECTOR CONTROL ASSOC OF CA	462.00
Vendor 194683 -- Allied Administrators for Delta Dental					
ACH - 769828	08/04/2022	880		ID #	871.83
				Total Allied Administrators for Delta Dental	871.83
Vendor 244645 -- AFLAC					
W - 09788208	08/31/2022	880		Vendor Invoice #: 591328; Vendor Account:	279.48
				Total AFLAC	279.48
Vendor 246891 -- MISSION LINEN SUPPLY					
ACH - 769831	08/04/2022	880		Vendor Account:	486.84
				Total MISSION LINEN SUPPLY	486.84
Vendor 252027 -- Educated Car Wash					
ACH - 770599	08/12/2022	880		Vendor Invoice #: 931	119.70
				Total Educated Car Wash	119.70
Vendor 522736 -- McCormix Corporation					
ACH - 769570	08/02/2022	880		Vendor Account:	1,074.69
				Total McCormix Corporation	1,074.69
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 771087	08/17/2022	880		Vendor Account:	63.41
				Total MONTECITO WATER DISTRICT	63.41
Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
ACH - 771231	08/18/2022	880		Vendor Invoice #: 100000016870881; Vendor Account:	11,129.01

Vendor Disbursements (Real-Time)

From 8/1/2022 to 8/31/2022

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
ACH - 771570	08/23/2022	880		1 Vendor Invoice #: 100000016904902; Vendor Account: 1	11,143.54
				Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	22,272.55
Vendor 651000 -- QUILL CORP					
W - 09787115	08/04/2022	880		Vendor Invoice #: 26405699; Vendor Account:	41.96
W - 09787115	08/04/2022	880		Vendor Invoice #: 26401387; Vendor Account:	377.69
				Total QUILL CORP	419.65
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	08/11/2022	880		Vendor Account:	17,300.35
EFT	08/25/2022	880		Vendor Account:	20,662.02
				Total STATE/FEDERAL TAXES & DIRECT DEPOSITS	37,962.37
Vendor 740582 -- BIG GREEN CLEANING COMPANY					
ACH - 770734	08/15/2022	880		Vendor Invoice #: 607768; Vendor Account:	263.00
				Total BIG GREEN CLEANING COMPANY	263.00
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 771107	08/17/2022	880		Vendor Account:	273.21
				Total SOUTHERN CALIFORNIA EDISON	273.21
Vendor 767800 -- THE GAS COMPANY					
ACH - 770642	08/12/2022	880		Vendor Account:	23.58
				Total THE GAS COMPANY	23.58
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 771239	08/18/2022	880		Vendor Account:	466.20
				Total COX COMMUNICATIONS - BUSINESS	466.20
Vendor 855111 -- Vision Service Plan-CA					
ACH - 772607	08/31/2022	880		Vendor Invoice #: 815890348; Vendor Account: 3	176.59

Vendor Disbursements (Real-Time)

From 8/1/2022 to 8/31/2022

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
				Total Vision Service Plan-CA	176.59
Vendor 874582 -- BAY ALARM COMP					
W - 09788051	08/25/2022	880		Vendor Invoice #: 148552220815M; Vendor Account: 1	156.75
				Total BAY ALARM COMP	156.75
				Total Mosquito & Vector Mgt District	96,503.84

P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER _____
STATEMENT DATE 08-22-2022
AMOUNT DUE \$1,361.10
NEW BALANCE \$1,361.10
PAYMENT DUE ON RECEIPT

000001709 01 SP 0.570 106481543077765 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	\$2,176.04	\$1,361.10	\$0.00	\$0.00	\$0.00	\$0.00	\$2,176.04	\$1,361.10	

CORPORATE ACCOUNT ACTIVITY					
MVM DISTRICT					TOTAL CORPORATE ACTIVITY
					\$2,176.04 CR
Post Date	Tran Date	Reference Number	Transaction Description		Amount
08-16	08-16	7479826222800000000029	PAYMENT - 770657 00000 A		2,176.04 PY

NEW ACTIVITY					
VESNA IBARRA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$255.89	\$0.00	\$255.89
Post Date	Tran Date	Reference Number	Transaction Description		Amount
07-28	07-27	24231682209837000096552	SMART AND FINAL 702 GOLETA CA		34.13
07-29	07-28	24692162210100998451830	TST* BROOKS BURGERS PISMO BEACH CA		36.98
08-01	07-29	24231682211091000700088	POPEYES 12306 SANTA MARIA CA		12.48
08-01	07-28	24761972210091173000021	LINDE GAS & EQUIP 8059660829 CA		124.43
08-09	08-08	24037242220900010109809	TRICOUNTY LOCKSMITH GOLETA CA		8.08

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE		DISPUTED AMOUNT	
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	08/22/22		.00	
	AMOUNT DUE		PREVIOUS BALANCE	
			2,176.04	
	1,361.10		PURCHASES & OTHER CHARGES	
			1,361.10	
1,361.10		CASH ADVANCES		
		.00		
1,361.10		CASH ADVANCE FEES		
		.00		
1,361.10		LATE PAYMENT CHARGES		
		.00		
1,361.10		CREDITS		
		.00		
1,361.10		PAYMENTS		
		2,176.04		
1,361.10		ACCOUNT BALANCE		
		1,361.10		



Company Name: MVM DISTRICT
Corporate Account Number:
Statement Date: 08-22-2022

NEW ACTIVITY					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
08-17	08-16	24116412229091019000670	FD *CA DMV 670 GOLETA CA	23.00	
08-17	08-16	24116412229400840000660	FD *CA DMV 670 *SVC 800-777-0133 CA	0.49	
08-17	08-16	24431052229838000676849	O'REILLY AUTO PARTS 2697 SANTA BARBARA CA	16.30	
JESSICA E SPRIGG		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$398.47	\$0.00	\$398.47
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-28	07-27	24692162208100463101096	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	4.65	
07-29	07-28	24137462210001281473290	USPS PO 0513320113 CARPINTERIA CA	0.84	
08-02	08-01	24692162213100056347844	IN *TECHEASE COMPUTER SOL 805-5643273 CA	250.00	
08-08	08-05	24164072217741927586296	FEDEX 92758629 800-4633339 TN	141.30	
08-22	08-19	24137462232001339196392	USPS PO 0513320113 CARPINTERIA CA	1.68	
KAREN EGERMAN-SCHULTZ		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$141.10	\$0.00	\$141.10
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-27	07-26	24231682208837000007428	SMART AND FINAL 391 SANTA BARBARA CA	74.51	
07-29	07-28	24231682210837000012713	SMART AND FINAL 391 SANTA BARBARA CA	46.22	
08-15	08-11	24231682224837001259143	ALBERTSONS #0355 CARPINTERIA CA	20.37	
DONALD CRAM		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$508.65	\$0.00	\$508.65
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
08-04	08-02	24761972215091177000048	LINDE GAS & EQUIP 8059660829 CA	160.12	
08-08	08-04	24761972217091170000027	LINDE GAS & EQUIP 8059660829 CA	136.33	
08-18	08-16	24761972229091173000012	LINDE GAS & EQUIP 8059660829 CA	136.33	
08-19	08-18	24692162230100294950515	SQ *KENNEDY'S AUTOMOTIVE SANTA BARBARA CA	75.87	
BRIAN J CARRFRA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$56.99	\$0.00	\$56.99
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
08-15	08-13	24011342225000043432568	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	14.99	
08-15	08-14	24430992226400813123575	MSFT * E0800JWCS5 MSBILL.INFO WA	42.00	



**MOSQUITO and VECTOR MANAGEMENT DISTRICT
of SANTA BARBARA COUNTY**

DISEASE SURVEILLANCE REPORT

August 2022

Vector-borne Disease Surveillance

Response to Goleta salt marsh breeding dominated trapping site choice in August. Time was also taken from surveillance for salt marsh inspection and treatment.

Location	Date	Number of Mosquitoes	Type of Trap	# of Traps	Mosquitoes per Trap Night	Pools Submitted	WSW Test Result
UCSB/SBAir Bluffs	7/29-8/1	175	Gravid	4	14.6	4	-
UCSB/SBAir Bluffs	8/2-8/3	510	EVS	6	85	1	-
Henley Hall, UCSB	8/2-8/3	66	EVS	2	33	0	-
Lake Los Carneros, Goleta	8/2-8/3	31*	EVS	4	7.75	0	-
Storke Ranch, Goleta	8/4-8/5	15	EVS	1	15	1	-
UCSB/SBAir Bluffs	8/4-8/5	422	EVS	10	42.2	3	-
Lake Los Carneros, Goleta	8/5-8/10	10	Gravid	2	1	1	-
Evergreen Park, Goleta	8/5-8/10	98	Gravid	2	9.8	3	-
Willow Springs, Goleta	8/12-8/15	19	Gravid	3	2.1	1	pending
Jalama Beach, Lompoc	8/16-8/17	82	EVS	5	16.4	2	pending
Refugio State Beach	8/16-8/17	7	EVS	5	1.4	0	
Mission Creek, SB	8/17-8/22	110	Gravid	1	4.4	3	pending
Chino St., SB	8/23-8/24	1	EVS	8	0.13	0	-
Chino St., SB	8/23-8/24	0	BGPro	2	0	0	-
Islay Park, San Luis Obispo, SLO County	8/24-8/25	24	EVS	3	8	1	pending
Islay Park, San Luis Obispo, SLO	8/24-8/25	4	Gravid	1	4	1	pending
Laguna Lake Park, San Luis Obispo, SLO	8/24-8/25	55	EVS	4	13.75	1	pending
Laguna Lake Park, San Luis Obispo, SLO	8/24-8/25	1	Gravid	1	1	0	-
Producer's Ditch, San Luis Obispo, SLO	8/24-8/25	31	EVS	3	10.3	1	pending
Old Garden Creek, San Luis Obispo, SLO	8/24-8/25	9	EVS	2	4.5	0	-
Carpinteria Creek,	8/26-8/29	3	Gravid	2	0.5	1	Pending
Crescent Ave., 93105	8/30-8/31	0	EVS	6	0	0	-
UCSB/SBAir Bluffs	8/30-8/31	64	EVS	3	21.3	1	Pending

BGS2=Biogents Sentinel 2

BGP=Biogents Pro

EVS=encephalitis surveillance trap (CO²)

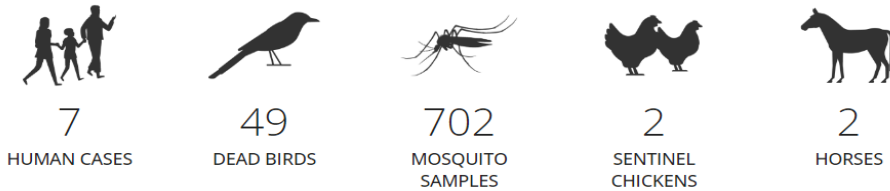
WSW=WNV, SLEV, AND WEEV

*320 Culicoides biting midges, 30 salt marsh mosquitoes

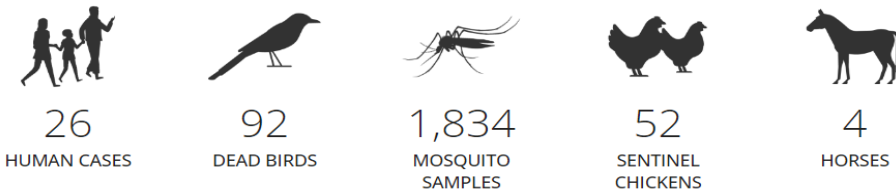
California Arbovirus Detection

In August, 1,132 WNV positive mosquito pools were reported throughout California for a 2022 total of 1,834. Ninety-two dead birds have tested positive for WNV; at this time last year, there were 155. Out of the total of 31 human WNV cases, two were fatal, and five were asymptomatic blood donors. Forty-six mosquito pools from central valley counties tested positive for Saint Louis encephalitis virus in 2022; there have been 3 human cases. No detections of Western equine encephalitis virus have been reported in California this year.

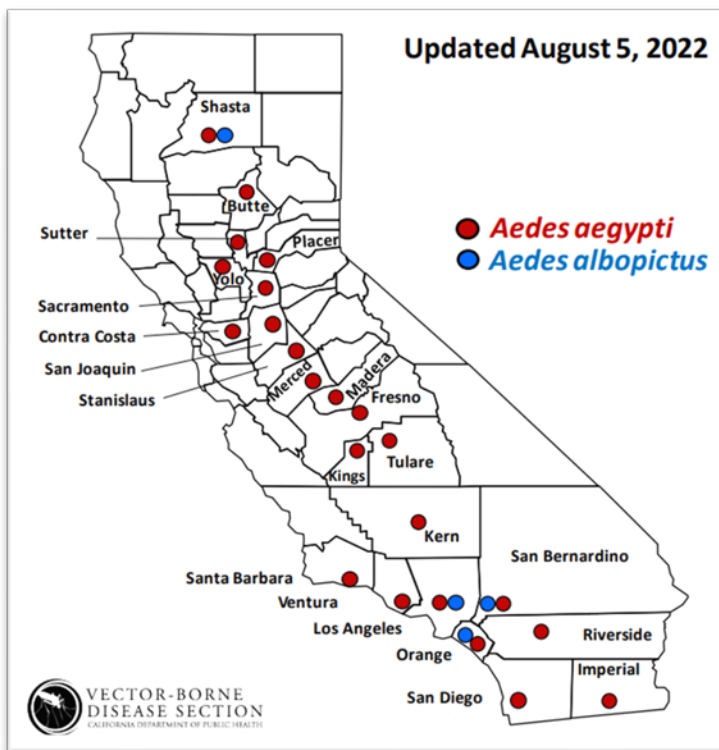
2022 West Nile Virus Activity in California through July



2022 West Nile Virus Activity in California through August



In August, three dead birds were reported in Santa Barbara County, but none were accepted for testing. Twenty-five mosquito pools from Santa Barbara County (23) and San Luis Obispo County (2) tested negative for encephalitis viruses.



Invasive *Aedes* Mosquito and Zika Virus Update

No *Aedes aegypti* mosquitoes or other invasive *Aedes* species have been detected in Santa Barbara County, thus far in 2022.

Aedes aegypti mosquitoes are present in 22 California counties. *Aedes albopictus* is present in four. *Aedes notoscriptus* occurs in L.A., Orange and San Diego Counties. To date, there have been no human cases of Zika, dengue, or chikungunya, and 323 mosquito pools have tested negative, in California in 2022.

Triatoma protracta, winged adult



Copyright © 2015 petersvensonlund

Triatoma nymph



Copyright © 2018 David Thornburg

Adult bed bug



odaguides.us

Kissing Bugs and Bloodsucking Conenoses *Triatoma* species

Last month, a resident living on East Camino Cielo near Highway 154 brought a bloodsucking conenose bug to the District's office. It was found inside the home, and is suspected to be the cause of itchy bites received at night. The Western kissing bug, *Triatoma protracta*, is a relative of bed bugs that is nocturnal and feeds on blood. Kissing bugs, however, are about three times larger and have wings in their adult stage. They are often associated with wood rat (*Neotoma*) nests in foothill habitats, but will feed on a wide variety of animals, including humans. Allergic reactions to the saliva injected by the bug during blood-feeding occur and are sometimes fatal. In Central and South America, the kissing bug species *Triatoma sanguisuga* is the primary vector of the protozoan parasite *Trypanosoma cruzi*, which causes Chagas' disease. The parasite is transmitted when infected feces deposited at the itchy bite site is rubbed into the broken skin. In North America, it is theorized that Chagas' disease is uncommon because *Triatoma* species that occur here do not defecate near bite sites. Unfortunately, dogs in Southern Texas have been infected after eating the bugs.

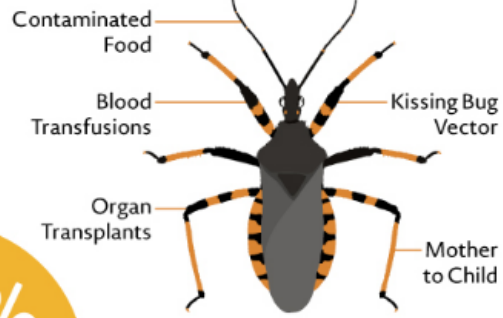
CHAGAS DISEASE (AMERICAN TRYPANOSOMIASIS)

**AFFECTS
6-8M
PEOPLE**



Most of whom do not know they are infected.

Modes of Transmission



**100%
CURABLE
in EARLY
STAGES**



In the 20th century, chagas disease has caused more deaths and illness than malaria and all other tropical diseases combined.

SYMPTOMS

Can cause irreversible and chronic problems for the:



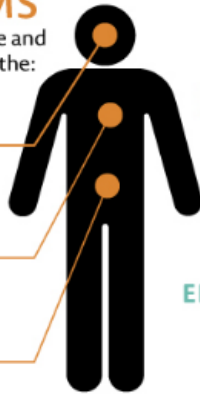
nervous system



heart



digestive system



**PREVENTION
and CONTROL
are KEY**

ENDEMIC in 21 Countries of the Americas



SOURCES: World Health Organization (<http://www.who.int/mediacentre/factsheets/fs340/en/>); Center for Disease Control (https://www.cdc.gov/parasites/chagas/gen_info/detailed.html)

abbvie
FOUNDATION

Mosquito and Vector Management District of Santa Barbara County

Report of District Operations -August 2022

Location	Mosquito					Bees & Wasps			Rats & Mice		Surveillance			Other		Total
	Inspection Hours	Treatment Hours	Service Requests	Fish Requests	Standing Water Reports	Inspection Hours	Treatment Hours	Service Requests	Inspection Hours	Service Requests	WNV Bird	Chickens	Mosquito Pools	Bedbugs	Misc. Requests	Total hours devoted to zone
Goleta	31.0	16.0	16	1	1								15.50			62.5
Goleta Valley	29.0	6.0	2		2					1			13.0		1	48.0
Rancho Embarcadero	0.5	0.5		1												1.0
Isla Vista	8.5	1.0											10.00			19.5
Hope Ranch	10.0	1.0		1												11.0
Hidden Valley																0.0
Santa Barbara area	15.5	3.5	1	1					12.5	1			16.00			47.5
Mission Canyon																0.0
Montecito				3												0.0
Summerland	2.0	1.0		2												3.0
Carpinteria	3.0	1.0		1									3.0			7.0
Carpinteria Valley	6.0	2.5	2													8.5
Carp Salt Marsh	37.0	5.5														42.5
Camino Real	2.0	1.0														3.0
Storke Ranch	2.0	1.0											1.5			4.5
Goleta Sanitary																0.0
City of Goleta	5.0	4.0														9.0
UCSB	9.0	3.5	2	1									7.0			19.5
Santa Barbara Airport	42.0	41.0											8.5			91.5
City of Santa Barbara	3.0	2.5														5.5
SoCalGas																0.0
South County	205.5	91.0	23	11	3	0.0	0.0	0	12.5	2	0.0	0.0	74.5	0	1	383.5
North County													16.5			16.5
Pismo Beach																0.0
Oceano Dunes																0.0
San Luis Obispo													15.5			15.5
SLO County	0.0	0.0	0	0	0	0.0	0.0	0	0.0	0	0.0	0.0	15.5	0	0	15.5
Monthly Totals	205.5	91.0	23	11	3	0.0	0.0	0	12.5	2	0.0	0.0	106.5	0	1	415.5
Year to Date	1559.5	542.5	55	75	10	24.0	11.0	6	46.0	10	7.5	91.0	446.0	1	13	

	This Month	Year to Date
Total Inspection Hours	218.0	1629.5
Total Treatment Hours	91.0	553.5
Total Mileage	3,707.0	27732.0

						September 2, 2022
Account	MOU Maximum	FYE22	FYE21	FYE20	MOU Status	
1 Wynmark	\$ 2,079	\$428.57	1283.96	\$966.47	Working on FYE24	
3 Goleta Sanitary District	\$ 6,035	\$3,784.34	3997.96	\$5,174.11	Working on FYE24	
4 Goleta, City of	\$ 10,700	\$2,865.11	3708.19	\$2,802.59	FYE23 complete	
5 Oceano Dunes District	\$ 15,399	\$10,872.23	18153.72	\$14,871.28	CY 22 and 23 complete	
6 Pismo Beach, City of	\$ 6,528	\$3,708.13	5744.45	\$4,024.30	FYE23 complete	
7 Santa Barbara Airport	\$ 62,285	\$44,030.33	43239.03	\$68,547.72	FYE23 complete	
8 Santa Barbara, City of	\$ 6,473	\$1,962.70	5266.24	\$4,591.18	FYE24 submitted	
9 SoCalGas	\$ 3,096	\$1,527.55	2277.71	\$2,410.70	FYE23 complete	
10 Cal-Storke, LLC	\$ 2,869	\$584.99	1553.06	\$1,065.26	FYE23 complete	
11 UCSB	\$ 34,435	\$10,676.00	17982.38	\$35,038.62	Working on FYE24	
12 San Luis Obispo, County of	\$ 16,499	\$5,268.29	1777.07	\$10,819.61	FYE24 submitted	

	September 2, 2022	Budgeted
FYE 2023	\$41,244.36	\$130,000
FYE 2022	\$133,245.07	\$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

RESOLUTION NO. 22-18

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASSED AND ADOPTED by the Board of Trustees of MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY, this 8th day of September, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Teri Jory
Board President

Robert Williams
Board Secretary

**Mosquito & Vector Management District of Santa
Barbara County
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Roll-forward Valuation
Valuation Date: June 30, 2020
Measurement Date: June 30, 2021
For Fiscal Year-End: June 30, 2022**

*Prepared by:
Total Compensation Systems, Inc.*

Date: August 24, 2022

DRAFT

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

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for Mosquito & Vector Management District of Santa Barbara County to determine the liabilities associated with its current retiree health program as of a June 30, 2021 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2022. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

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

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2022 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2022 measurement date is provided on page 13.

B. Key Results

MVMD of Santa Barbara County uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2021 will be used on a look back basis for the June 30, 2022 Fiscal Year-End.

Key Results	Current Year	Prior Year
	<i>June 30, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>	<i>June 30, 2020 Measurement Date for June 30, 2021 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$615,272	\$564,600
Fiduciary Net Position (FNP)	\$583,533	\$443,229
Net OPEB Liability (NOL)	\$31,739	\$121,371
Service Cost (for year following)	\$20,973	\$19,434
Estimated Pay-as-you-go Cost (for year following)	\$12,830	\$19,935
GASB 75 OPEB Expense (for year ending)	\$12,291	(\$233,968)

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

Key Assumptions	Current Year	Prior Year
	<i>June 30, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>	<i>June 30, 2020 Measurement Date for June 30, 2021 Fiscal Year-End</i>
Valuation Interest Rate	5.75%	6.00%
Expected Rate of Return on Assets	5.75%	6.00%
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

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C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2020 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2021 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2020 Measurement Date	\$564,600	\$443,229	\$121,371
Service Cost	\$19,434	\$0	\$19,434
Interest on TOL / Return on FNP	\$33,861	\$65,844	(\$31,983)
Employer Contributions	\$0	\$94,888	(\$94,888)
Benefit Payments	(\$20,233)	(\$20,233)	\$0
Administrative Expenses	\$0	(\$195)	\$195
Experience (Gains)/Losses	\$298	\$0	\$298
Changes in Assumptions	\$17,312	\$0	\$17,312
Other	\$0	\$0	\$0
Net Change	\$50,672	\$140,304	(\$89,632)
Actual Balance at June 30, 2021 Measurement Date	\$615,272	\$583,533	\$31,739

2. Deferred Inflows and Outflows

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

Balances at June 30, 2022 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$6,047	(\$29,109)
Changes in assumptions	\$15,409	(\$20,288)
Differences between projected and actual return on assets	\$0	(\$32,379)
Total	\$21,456	(\$81,776)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2023	\$2,727	(\$15,098)
2024	\$2,727	(\$15,939)
2025	\$2,727	(\$14,819)
2026	\$2,727	(\$14,359)
2027	\$2,727	(\$6,959)
Thereafter	\$7,821	(\$14,602)
Total	\$21,456	(\$81,776)

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3. OPEB Expense

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

To be recognized fiscal year ending June 30, 2022	<i>Expense Component</i>
Service Cost	\$19,434
Interest Cost	\$33,861
Expected Return on Assets	(\$28,828)
Administrative Expenses	\$195
Recognition of Experience (Gain)/Loss Deferrals	(\$3,277)
Recognition of Assumption Change Deferrals	(\$955)
Recognition of Investment (Gain)/Loss Deferrals	(\$8,139)
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2022	\$12,291

4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2021 to June 30, 2022 minus prior contributions after the measurement date should also be reflected in OPEB expense. June 30, 2022 deferred outflows should include contributions from July 1, 2021 to June 30, 2022.

5. Trend and Interest Rate Sensitivities

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

Net OPEB Liability at June 30, 2021 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$105,615	(\$53,506)
Current Assumption	\$31,739	\$31,739
1% Increase in Assumption	(\$32,559)	\$137,096

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D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

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

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

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

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

E. Summary of Valuation Data

Because this is a roll-forward valuation, this report is based on census data previously provided to us as of March, 2021 for the June 30, 2020 full valuation. Distributions of participants by age and service can be found on page 18. For non-lifetime benefits, the active count below excludes employees for whom it was not possible to receive retiree benefits (e.g. employees who were already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Valuation Year	
	<i>June 30, 2020 Valuation Date</i>	
	<i>June 30, 2021 Measurement Date</i>	
Active Employees eligible for future benefits		
Count		6
Average Age		47.3
Average Years of Service		12.8
Retirees currently receiving benefits		
Count		2
Average Age		64.5

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

Total Compensation Systems, Inc.

F. Certification

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

This report is for fiscal year July 1, 2021 to June 30, 2022, using a measurement date of June 30, 2021. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by MVMD of Santa Barbara County. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

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

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

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

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

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

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

Total Compensation Systems, Inc.

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

Respectfully submitted,

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

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

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

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

B. Liability for Retiree Benefits.

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

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2021 at 5.75% interest.

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

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2021 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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C. Actuarial Accrual

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

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

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

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

D. Actuarial Assumptions

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

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

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

E. Total OPEB Liability

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

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

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

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

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F. Valuation Results

This section details the measured values of the concepts described on the previous pages. Because this is a roll-forward valuation, the results shown in this section do not match the overall results as of the measurement date.

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

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

	<u>Total</u>
Active: Pre-65 Benefit	\$445,569
Post-65 Benefit	\$91,730
Subtotal	<u>\$537,299</u>
Retiree: Pre-65 Benefit	\$14,374
Post-65 Benefit	\$194,545
Subtotal	<u>\$208,919</u>
Grand Total	<u>\$746,218</u>
Subtotal Pre-65 Benefit	\$459,943
Subtotal Post-65 Benefit	<u>\$286,275</u>

2. Service Cost

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

Service Cost Valuation Year Beginning July 1, 2020

	<u>Total</u>
# of Eligible Employees	6
First Year Service Cost	
Pre-65 Benefit	\$16,920
Post-65 Benefit	\$3,492
Total	<u>\$20,412</u>

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

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3. Total OPEB Liability and Net OPEB Liability

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

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

	<i>Total</i>
Active: Pre-65 Benefit	\$306,559
Active: Post-65 Benefit	\$65,456
Subtotal	\$372,015
Retiree: Pre-65 Benefit	\$14,374
Retiree: Post-65 Benefit	\$194,545
Subtotal	\$208,919
Subtotal: Pre-65 Benefit	\$320,933
Subtotal: Post-65 Benefit	\$260,001
Total OPEB Liability (TOL)	\$580,934
Fiduciary Net Position as of June 30, 2020	\$443,229
Net OPEB Liability (NOL)	\$137,705

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

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

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

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

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G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2020 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2021 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2020	\$564,600	\$443,229	\$121,371
Service Cost	\$19,434	\$0	\$19,434
Interest on Total OPEB Liability	\$33,861	\$0	\$33,861
Expected Investment Income	\$0	\$28,828	(\$28,828)
Administrative Expenses	\$0	(\$195)	\$195
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$94,888	(\$94,888)
Employer Contributions as Benefit Payments	\$0	\$0	\$0
Actual Benefit Payments from Trust	(\$20,233)	(\$20,233)	\$0
Actual Benefit Payments from Employer	\$0	\$0	\$0
Expected Minus Actual Benefit Payments**	\$298	\$0	\$298
Expected Balance at June 30, 2021	\$597,960	\$546,517	\$51,443
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	\$17,312	\$0	\$17,312
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$37,016	(\$37,016)
Other	\$0	\$0	\$0
Net Change during 2021	\$50,672	\$140,304	(\$89,632)
Actual Balance at June 30, 2021*	\$615,272	\$583,533	\$31,739

* May include a slight rounding error.

** Deferrable as an Experience Gain or Loss.

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

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2022

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	(\$26,637)	\$298	\$3,277	(\$23,062)
Assumption Changes	(\$23,146)	\$17,312	\$955	(\$4,879)
Investment (Gains)/Losses	(\$3,502)	(\$37,016)	\$8,139	(\$32,379)
Deferred Balances	(\$53,285)	(\$19,406)	\$12,371	(\$60,320)

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

Preliminary OPEB Expense Fiscal Year Ending June 30, 2022

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$121,371	\$31,739	(\$89,632)
Deferred Balances	(\$53,285)	(\$60,320)	(\$7,035)
Net Position	\$174,656	\$92,059	(\$82,597)
Adjust Out Employer Contributions			\$94,888
OPEB Expense			\$12,291

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H. Procedures for Future Valuations

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

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

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

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

We anticipate that the next valuation we perform for MVMD of Santa Barbara County will be a full valuation with a measurement date of June 30, 2022 which will be used for the fiscal year ending June 30, 2023.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

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

A. ACTUARIAL METHODS AND ASSUMPTIONS:

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

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

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

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B. ECONOMIC ASSUMPTIONS:

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

INFLATION: We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 5.75% per year net of expenses. This is based on assumed long-term return on employer assets. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

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

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

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

Fiduciary Net Position as of June 30, 2021

	<u>06/30/2020</u>	<u>06/30/2021</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$466,814	\$603,766
Capital Assets	\$0	\$0
Total Assets	\$466,814	\$603,766
Benefits Payable	(\$23,585)	(\$20,233)
Fiduciary Net Position	\$443,229	\$583,533

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C. NON-ECONOMIC ASSUMPTIONS:

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

MORTALITY

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

RETIREMENT RATES

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

COSTS FOR RETIREE COVERAGE

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

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

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

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

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

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

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

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Miscellaneous	100%	100%

TURNOVER

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

SPOUSE PREVALENCE

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

SPOUSE AGES

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

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PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

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

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

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

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

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

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

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APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

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

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

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

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

50.c: Following is a table of plan participants

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

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

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

Shown in Part III.

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

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

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

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

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

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

Retirement Tables

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

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

Turnover Tables

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

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

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

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

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	(\$53,506)	\$31,739	\$137,096

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Paragraph 53: **Discount Rate**

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

53.a: A discount rate of 5.75% was used in the valuation. The interest rate used in the prior valuation was 6.00%.

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

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

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

53.e: Not applicable.

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

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	22.0000	7.5450
All Fixed Income	49.0000	4.2500
Real Estate Investment Trusts	8.0000	7.2500
All Commodities	5.0000	7.5450
Treasury Inflation Protected Securities (TIPS)	16.0000	3.0000

PARS - Moderate HighMark PLUS

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Domestic Equities	50.0000	7.2500
All Fixed Income	45.0000	4.2500
Short-Term Gov't Fixed	5.0000	3.0000

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

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

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$105,615	\$31,739	(\$32,559)

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

Please see reconciliation on pages 2 or 12.

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

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

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

The measurement date is June 30, 2021.

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

56.c: The interest assumption changed from 6.00% to 5.75%.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

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

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

Paragraph 57: Required Supplementary Information

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

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

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

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

Paragraph 58: Actuarially Determined Contributions

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

Paragraph 244: Transition Option

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

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

EXPERIENCE GAINS AND LOSSES

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

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2020	Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)								
				2021	Amounts to be Recognized in OPEB Expense after 2021	2022	2023	2024	2025	2026	Thereafter	
2017-18	\$8,635	11.3	\$2,295	\$765	\$5,575	\$765	\$765	\$765	\$765	\$765	\$765	\$1,750
2018-19	\$285	11.3	\$52	\$26	\$207	\$26	\$26	\$26	\$26	\$26	\$26	\$77
2019-20	(\$37,311)	9.1	(\$4,101)	(\$4,101)	(\$29,109)	(\$4,101)	(\$4,101)	(\$4,101)	(\$4,101)	(\$4,101)	(\$4,101)	(\$8,604)
2020-21	\$298	9.1	\$0	\$33	\$265	\$33	\$33	\$33	\$33	\$33	\$33	\$100
Net Increase (Decrease) in OPEB Expense			(\$1,754)	(\$3,277)	(\$23,062)	(\$3,277)	(\$3,277)	(\$3,277)	(\$3,277)	(\$3,277)	(\$3,277)	(\$6,677)

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CHANGES OF ASSUMPTIONS

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

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2020	Amounts to be Recognized in OPEB Expense after 2021							
				2021	2022	2023	2024	2025	2026	Thereafter	
2019-20	(\$26,004)	9.1	(\$2,858)	(\$2,858)	(\$20,288)	(\$2,858)	(\$2,858)	(\$2,858)	(\$2,858)	(\$2,858)	(\$5,998)
2020-21	\$17,312	9.1	\$0	\$1,903	\$15,409	\$1,903	\$1,903	\$1,903	\$1,903	\$1,903	\$5,894
Net Increase (Decrease) in OPEB Expense			(\$2,858)	(\$955)	(\$4,879)	(\$955)	(\$955)	(\$955)	(\$955)	(\$955)	(\$104)

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INVESTMENT GAINS AND LOSSES

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

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2020	Amounts to be Recognized in OPEB Expense after 2021							
				2021	2022	2023	2024	2025	2026	Thereafter	
2017-18	\$4,210	5	\$2,526	\$842	\$842	\$842					
2018-19	(\$5,589)	5	(\$2,236)	(\$1,118)	(\$2,235)	(\$1,118)	(\$1,117)				
2019-20	(\$2,292)	5	(\$459)	(\$459)	(\$1,374)	(\$459)	(\$459)	(\$456)			
2020-21	(\$37,016)	5	\$0	(\$7,404)	(\$29,612)	(\$7,404)	(\$7,404)	(\$7,404)	(\$7,400)		
Net Increase (Decrease) in OPEB Expense			(\$169)	(\$8,139)	(\$32,379)	(\$8,139)	(\$8,980)	(\$7,860)	(\$7,400)	\$0	\$0

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APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

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

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

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

General Manager's Report for August 2022

1. KS attended U.S. National Park Service webinars on "Fleas in Park Landscapes". 8/16 and "Managing Wasps and Hornets". 8/25.
2. VI and BC participated in the MVCAC Southern Region Integrated Vector Management quarterly meeting. 8/17.
3. VI attended a Target Specialty Products continuing education webinar on "Innovations in Residual Larvicides" on 8/18.
4. JS, KS and BC met with a representative from Senecio, a company that produces an automated system for identifying and sorting mosquitoes using robotics and artificial intelligence <https://www.senecio-robotics.com/robotic-surveillance> . 8/25.
5. Staff continued with intensive surveillance, inspections and treatments at the Goleta salt marsh located on and adjacent to the Santa Barbara Airport property.
6. While on vacation, GM Cabrera accidentally disturbed a hidden hornets' nest and was stung by a hornet.

Upcoming:

1. Open enrollment for 2023 Health Insurance with CalPERS, Sep. 19 – Oct 14.