



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 (1/1/22)

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

Vacant, City of Carpinteria

Katherine Stewart, Santa Barbara County (12/31/23)

Persons with disabilities who require any disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the meeting are asked to contact the District's General Manager at least three (3) days prior to the meeting by telephone at (805) 969-5050 or by email at gm@mvmdistrict.org.

Any public records which are distributed less than 72 hours prior to this meeting to all, or a majority of all, of the District's Board members in connection with any agenda item (other than closed sessions) will be available for public inspection at the time of such distribution at the District's office located at 2450 Lillie Avenue, Summerland, CA 93067.

REGULAR MEETING OF THE BOARD OF TRUSTEES

DUE TO STATEWIDE COVID-19 SHELTER-IN-PLACE ORDERS FROM THE GOVERNOR'S OFFICE AND SOCIAL DISTANCING GUIDELINES, THE BOARD MEETING WILL NOT BE HELD AT THE REGULAR MEETING PLACE AT THE HOPE SCHOOL BOARD ROOM. INSTEAD, THE MEETING WILL BE HELD BY REMOTE CONFERENCING. MEMBERS OF THE PUBLIC WHO WISH TO OBSERVE THE MEETING AND OFFER PUBLIC COMMENT AND PERSONS WITH A DISABILITY WHO REQUIRE REASONABLE MODIFICATION OR ACCOMMODATION TO OBSERVE THE MEETING AND OFFER PUBLIC COMMENT SHOULD CONTACT THE MOSQUITO & VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY OFFICE AT 805-969-5050 OR EMAIL AT INFO@MVMDISTRICT.ORG FOR INSTRUCTIONS ON HOW TO ACCESS THE MEETING.

MARCH 11, 2021, 2:00 PM

AGENDA

1. ROLL CALL

2. CONFIRMATION OF AGENDA

3. STAFF ANNOUNCEMENTS regarding District business

- A. Recruitment to fill open seat representing the City of Carpinteria on the Board (Page 3)

4. CORRESPONDENCE

- A. CSDA – member resources available for trustees including Special District Board Member Handbook, trustee trainings, and free live and on-demand webinars. (Page 4)

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

6. CLOSED SESSION – 2:15 PM TIME CERTAIN

- A. Public comment on closed session agenda items

B. Closed session pursuant to Government Code § 54957.6

Conference with labor negotiator

Agency designated representative: Nate Kowalski, Counsel and Brian Cabrera, General Manager

Employee organization: Mosquito and Vector Management District of Santa Barbara County Employees Association

The negotiations between the Mosquito and Vector Management District of Santa Barbara County and the Mosquito and Vector Management District of Santa Barbara County Employees Association will be presented for the purpose of reviewing the District's position and instructing the designated representatives. Issues to be discussed may include salaries, salary schedules, fringe benefits, available funds and funding priorities.

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

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

- A. Approval of the Minutes of the February 11, 2021 regular meeting (Page 5)
- B. Approval of the February Financial Statements for County Fund 4160 (Page 8)
- C. Approval of the February Disbursement Report (Page 13)
- D. Approval of the February Disease Surveillance Report (Page 19)
- E. Approval of the February District Operations Report (Page 21)

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

- A. Accounts receivable contracts' status (5909 Misc. Revenue) (Page 22)
- B. Update on opening an OPEB Trust Fund with Public Agency Retirement Services (PARS)
The following forms were submitted to PARS: Adoption Agreement, Addendum to the Services Agreement, Investment Strategy Selection and Disclosure Form, Discretionary Trustee Fee Schedule, U.S. A Bank Authorized Signature Form, U.S. Bank Customer ID Program/Investment Related Disclosures/Customer Acknowledgment, W-9 Taxpayer ID Number and Certification Form.

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

- A. Presentation of preliminary budget for FY 2021-2022. (Page 23)
- B. Approval of Audit Report for FYE 2020. (Page 25)

10. GENERAL MANAGER'S REPORT (Page 60)

11. BOARD ANNOUNCEMENTS

12. ADJOURNMENT (Next scheduled meeting: 2:00 PM; Thursday, April 8, 2021)

CITIZEN VACANCY – Become a Trustee of the Mosquito District!

The City of Carpinteria is currently accepting applications from citizens who are interested in serving on the Mosquito and Vector Management District Board of Trustees. The eight-member Board meets on the second Thursday of every month to discuss the administration and operations of the District – which include monitoring for mosquitoes and vector-borne diseases (such as the West Nile Virus), review of the District's financial transactions, discuss potential implementation of new administrative or operational techniques and policies, provide direction and guidance to the District general manager, review and approve the District's annual budget, and other such duties. All activities of the Board are governed by the Brown Act – California's Open Meetings Law.

Trustees are also required to take biannual ethics and harassment prevention training and submit a conflict of interest form every year. Trustees receive \$100 monthly compensation. Those interested in serving on the Board must be a resident of the City of Carpinteria. Knowledge of mosquitoes, mosquito-borne diseases, etc. is not a requirement.

Currently, meetings are held via videoconference but will return to in-person attendance at the Hope School District Office in Santa Barbara when it is deemed safe to do so. Meetings generally last two to three hours.

There is one (1) appointment representing the City of Carpinteria to be made to this Board.

Agendas and meeting minutes of the Board can be found on the District's website at: <https://www.mvmdistrict.org/board-meetings>



**California Special
Districts Association**

Districts Stronger Together

January 2021

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

Dear Dr. Brian,

Whether new to their roles or seasoned officials, your Board Members and Trustees are looking for the resources to help them best serve their community in the coming year.

CSDA is the only statewide association representing all types of special districts and serving almost 1,300 members. We are dedicated to the success of your district and your Board. In keeping with our mission, we offer you:

- The updated **Special District Board Member Handbook**, full of essential information for the effective and productive official.
- **Special District Board Member and Trustee Trainings** that allow officials to demonstrate their commitment to good governance.
- And don't forget! Starting in 2021 all webinars live and on-demand are FREE for CSDA members.

To ensure all board members have access to the resources available to CSDA members please ensure that your agency roster is current online at www.csda.net > Profile > Manage my Agency > Roster.

Additional electronic copies of the Special District Board Member Handbook and Special District Leadership Academy Brochure can be found online at www.csda.net. You can also contact CSDA Member Services at 877.924.2732 or membership@csda.net for more information or additional hard copies of the Handbook.

Serving on a special district Board of Directors/Trustees is a unique and significant responsibility. Please extend our congratulations to your newly elected/appointed officials and our thanks for their commitment.

Best regards,

Cassandra Strawn
Member Services Director

1112 I Street, Suite 200
Sacramento, CA 95814
Toll-free: 877.924.2732
t: 916.442.7887
f: 916.442.7889
csda.net

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF REGULAR MEETING OF TRUSTEES
February 11th, 2021**

The regular meeting of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County was held at 2:00 PM, on Thursday, February 11th, 2021 via teleconference as allowed by State of California Executive Order N-29-20.

1. ROLL CALL.

TRUSTEES PRESENT:

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

TRUSTEES ABSENT:

None.

IN ATTENDANCE:

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

2. CONFIRMATION OF AGENDA

-No changes requested.

3. STAFF ANNOUNCEMENTS regarding District business.

- A. Introduction of new Board trustees: Tim Buffalo – representing the City of Carpinteria and Katherine Stewart – representing the County of Santa Barbara. Oath of office to be administered by Secretary Williams
-Introductions were made and Secretary Williams administered the Oath of Office for Trustee Stewart. GM Cabrera announced that Tim Buffalo decided against serving on the Board.
- B. Harassment Prevention and Ethics Training completion will be due for several trustees.
-Staff will email those trustees that need to complete these trainings. Trustee Geyer informed the Board that Goleta West Sanitary District will be providing these courses soon.
- C. U.S. Dept. of Homeland Security Form I-9 – Employment Eligibility Verification
-Board directed staff to inquire of legal counsel whether these forms are required for trustees.

4. CORRESPONDENCE

- A. Partners in Education, Santa Barbara County Education Office
-Partners in Education expressed appreciation for a donation of old computer equipment and involvement in events such as Career Day.

- B. Timeline for 2021-2022 Benefit Assessment from SCI.
-Trustee Schlottmann discussed the approval of the budget and resolutions for the benefit assessment as well as how preparing a budget will be complicated by the fact that staff will be negotiating staff salary increases and that figure will likely not be known prior to budget approval.
- C. Conflict of Interest Form 700 due April 1, 2021.
-Reminder to trustees to complete their Form 700.
- D. California Special Districts Association (CSDA) call for nominations for Board of Directors, Seat A – 2022 – 2024 term
-No trustees expressed interest in a nomination.
- E. Santa Barbara County Chapter CSDA proposed slate for the 2021 Board of Directors.
-There is a local chapter meeting of the CSDA in April and they will be discussing LAFCO.

5. PUBLIC COMMENT –

-None.

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

- A. Approval of the Minutes of the January 14, 2021 regular meeting
 - B. Approval of the January Financial Statements for County Fund 4160
 - C. Approval of the January Vendor Disbursement Report
 - D. Approval of the January Disease Surveillance Report
 - E. Approval of the January District Operations Report
- It was moved by Trustee Schlottmann and seconded by Secretary Williams to approve the Items of General Consent. Trustee Schlottmann pointed out a correction to the trustee names in the January minutes. Carrie Troup provided an overview of the financial statements. Motion to approve passed 6-0-1 with Trustee Blair abstaining from approval of the minutes.*

7. OLD BUSINESS

- A. Accounts receivable contracts' status (5909 Misc. Revenue)
-Staff expects to send out updated agreements in late April or early May.
- B. Update on opening an OPEB Trust Fund with Public Agency Retirement Services (PARS)
-Trust agreement and adoption agreement have been submitted and GM Cabrera will soon meet with the financial advisor for the trust.
- C. Update on preliminary planning for new MOU between City Employees Association and the District - The current MOU expires on 6/30/21.
-GM Cabrera is preparing a table which compares agreements of similar sized agencies and will meet with Nate Kowalski this month to arrange beginning of negotiations. Board directed that the negotiations be discussed as a Closed Session item at the March meeting.
- D. Final draft of the Mosquito and Vector Management District of Santa Barbara County Engineer's Report.
-Trustee Schlottmann provided a history of the benefit assessment process and service zones of the District.

8. NEW BUSINESS

-None.

9. MANAGER’S REPORT

-President Jory asked that the video produced for her program “The Resource” be placed on the District website and encouraged further public outreach.

-GM Cabrera discussed the vaccination schedule and expects staff to be eligible as part of the IC tier.

10. BOARD ANNOUNCEMENTS

-Trustee Blair announced that the next SBCCSDA meeting will be held in February and the topic will be LAFCO.

-Secretary Williams received a COVID vaccination and the process at Cottage Hospital was well organized.

11. ADJOURNMENT

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

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

BY:

APPROVED:

Ron Hurd
Board President

Adam Lambert
Board Secretary

Financial Status

As of: 2/28/2021 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	2/28/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	434,000.00	263,272.76	-170,727.24	60.66 %
3011 -- Property Tax-Unitary	6,200.00	3,895.74	-2,304.26	62.83 %
3015 -- PT PY Corr/Escapes Secured	0.00	1,626.81	1,626.81	--
3020 -- Property Tax-Current Unsecd	18,500.00	17,373.00	-1,127.00	93.91 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	185.78	185.78	--
3028 -- RDA Pass-through Payments	3,000.00	2,938.73	-61.27	97.96 %
3029 -- RDA RPTTF Resid Distributions	5,000.00	5,714.63	714.63	114.29 %
3040 -- Property Tax-Prior Secured	0.00	-60.74	-60.74	--
3050 -- Property Tax-Prior Unsecured	2,300.00	326.71	-1,973.29	14.20 %
3054 -- Supplemental Pty Tax-Current	8,000.00	1,396.80	-6,603.20	17.46 %
3056 -- Supplemental Pty Tax-Prior	200.00	-9.72	-209.72	-4.86 %
Taxes	477,200.00	296,660.50	-180,539.50	62.17 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	19.61	19.61	--
Fines, Forfeitures, and Penalties	0.00	19.61	19.61	--
Use of Money and Property				
3380 -- Interest Income	13,000.00	3,789.70	-9,210.30	29.15 %
3381 -- Unrealized Gain/Loss Invstmnts	-8,318.00	-4,316.59	4,001.41	51.89 %
Use of Money and Property	4,682.00	-526.89	-5,208.89	-11.25 %
Intergovernmental Revenue-State				
4220 -- Homeowners Property Tax Relief	2,000.00	1,097.39	-902.61	54.87 %
Intergovernmental Revenue-State	2,000.00	1,097.39	-902.61	54.87 %
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	12,000.00	7,595.20	-4,404.80	63.29 %

Financial Status

As of: 2/28/2021 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	2/28/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Intergovernmental Revenue-Other	12,000.00	7,595.20	-4,404.80	63.29 %
Charges for Services				
4877 -- Other Special Assessments	633,929.00	374,196.97	-259,732.03	59.03 %
Charges for Services	633,929.00	374,196.97	-259,732.03	59.03 %
Miscellaneous Revenue				
5891 -- Refunds/Repayments	0.00	23,584.68	23,584.68	--
5909 -- Other Miscellaneous Revenue	110,000.00	37,590.79	-72,409.21	34.17 %
Miscellaneous Revenue	110,000.00	61,175.47	-48,824.53	55.61 %
Revenues	1,239,811.00	740,218.25	-499,592.75	59.70 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	470,000.00	275,148.35	194,851.65	58.54 %
6210 -- Commissioner/Director/Trustee	10,000.00	6,100.00	3,900.00	61.00 %
6400 -- Retirement Contribution	166,850.00	99,801.75	67,048.25	59.82 %
6475 -- Retiree Medical OPEB	25,300.00	12,970.08	12,329.92	51.27 %
6500 -- FICA Contribution	29,140.00	17,430.62	11,709.38	59.82 %
6550 -- FICA/Medicare	6,900.00	4,076.55	2,823.45	59.08 %
6600 -- Health Insurance Contrib	145,000.00	91,252.21	53,747.79	62.93 %
6700 -- Unemployment Ins Contribution	3,500.00	1,005.83	2,494.17	28.74 %
6900 -- Workers Compensation	22,000.00	20,206.00	1,794.00	91.85 %
Salaries and Employee Benefits	878,690.00	527,991.39	350,698.61	60.09 %
Services and Supplies				
7030 -- Clothing and Personal	6,700.00	4,677.27	2,022.73	69.81 %
7050 -- Communications	6,800.00	3,995.12	2,804.88	58.75 %
7070 -- Household Supplies	3,000.00	2,077.00	923.00	69.23 %
7090 -- Insurance	18,000.00	17,075.80	924.20	94.87 %

Financial Status

As of: 2/28/2021 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	2/28/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
7120 -- Equipment Maintenance	6,800.00	2,067.23	4,732.77	30.40 %
7121 -- Operating Supplies	8,500.00	5,100.33	3,399.67	60.00 %
7124 -- IT Software Maintenance	11,000.00	3,521.18	7,478.82	32.01 %
7200 -- Structure & Ground Maintenance	4,000.00	253.62	3,746.38	6.34 %
7430 -- Memberships	16,000.00	16,545.00	-545.00	103.41 %
7450 -- Office Expense	5,000.00	3,831.85	1,168.15	76.64 %
7460 -- Professional & Special Service	63,000.00	34,018.65	28,981.35	54.00 %
7508 -- Legal Fees	15,000.00	6,155.76	8,844.24	41.04 %
7546 -- Administrative Expense	8,000.00	300.00	7,700.00	3.75 %
7650 -- Special Departmental Expense	80,000.00	43,237.55	36,762.45	54.05 %
7653 -- Training Fees & Supplies	5,000.00	1,113.00	3,887.00	22.26 %
7730 -- Transportation and Travel	5,000.00	151.37	4,848.63	3.03 %
7731 -- Gasoline-Oil-Fuel	9,500.00	4,357.82	5,142.18	45.87 %
7760 -- Utilities	4,800.00	2,580.23	2,219.77	53.75 %
Services and Supplies	276,100.00	151,058.78	125,041.22	54.71 %
Other Charges				
7860 -- Contrib To Other Agencies	52,000.00	36,592.00	15,408.00	70.37 %
Other Charges	52,000.00	36,592.00	15,408.00	70.37 %
Capital Assets				
8200 -- Structures&Struct Improvements	8,200.00	0.00	8,200.00	0.00 %
8300 -- Equipment	80,000.00	31,031.16	48,968.84	38.79 %
Capital Assets	88,200.00	31,031.16	57,168.84	35.18 %
Expenditures	1,294,990.00	746,673.33	548,316.67	57.66 %
Other Financing Sources & Uses				
Other Financing Sources				
5911 -- Oper Trf (In)-Other Funds	88,200.00	0.00	-88,200.00	0.00 %

Financial Status

As of: 2/28/2021 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	2/28/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Other Financing Sources	88,200.00	0.00	-88,200.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	37,339.00	0.00	37,339.00	0.00 %
Other Financing Uses	37,339.00	0.00	37,339.00	0.00 %
Other Financing Sources & Uses	50,861.00	0.00	-50,861.00	0.00 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	4,318.00	4,316.59	-1.41	99.97 %
Decrease to Restricted	4,318.00	4,316.59	-1.41	99.97 %
Changes to Fund Balances	4,318.00	4,316.59	-1.41	99.97 %
Mosquito & Vector Mgt District	0.00	-2,138.49	-2,138.49	--
Net Financial Impact	0.00	-2,138.49	-2,138.49	--

Cash Balances

As of: 2/28/2021
Accounting Period: CLOSED

Selection Criteria: Fund = 4160 4161

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

Fund	2/1/2021 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	2/28/2021 Ending Balance
4160 -- Mosquito & Vector Mgt District	1,528,071.11	0.00	664,149.44	33,771.38	721,583.23	1,436,865.94
4161 -- SB Vector-Cap Asset Reserve	609,273.18	0.00	0.00	0.00	0.00	609,273.18
Total Report	2,137,344.29	0.00	664,149.44	33,771.38	721,583.23	2,046,139.12

Vendor Disbursements

From 2/1/2021 to 2/28/2021

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 005979 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
W - 09761221	02/16/2021	880		PEB-	4,574.00
Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					4,574.00
Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM					
ACH - 707853	02/04/2021	880		Vendor Account:	1,106.71
Total US BANK CORPORATE PAYMENT SYSTEM					1,106.71
Vendor 009136 -- TECHEASE COMPUTER SOLUTIONS LLC					
W - 09761577	02/23/2021	880		Vendor Invoice #: 41728	303.81
Total TECHEASE COMPUTER SOLUTIONS LLC					303.81
Vendor 010421 -- CLARKE MOSQUITO CONTROL					
W - 09761490	02/22/2021	880		Vendor Invoice #: 5093749; Vendor Account:	1,021.81
W - 09761581	02/23/2021	880		Vendor Invoice #: 5093773; Vendor Account:	385.06
Total CLARKE MOSQUITO CONTROL					1,406.87
Vendor 050379 -- ADP INC					
EFT	02/05/2021	880		Vendor Invoice #: 573562419	399.25
EFT	02/25/2021	880		Vendor Invoice #: 574566681	118.05
Total ADP INC					517.30
Vendor 080067 -- ATKINSON ANDELSON LOYA RUUD ROMO					
W - 09761512	02/22/2021	880		Vendor Invoice #: 615215; Vendor Account:	1,034.78
Total ATKINSON ANDELSON LOYA RUUD ROMO					1,034.78
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 707470	02/02/2021	880		UNION DUES	48.00
ACH - 708874	02/16/2021	880		UNION DUES MVMSDBC	48.00
ACH - 709691	02/23/2021	880		UNION DUES	48.00
Total CITY EMPLOYEES ASSOC LLC					144.00
Vendor 101532 -- STREAMLINE					
ACH - 707883	02/04/2021	880		Vendor Invoice #: 051D17E0-0003	200.00



Vendor Disbursements

From 2/1/2021 to 2/28/2021

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
				Total STREAMLINE	200.00
Vendor 132153 -- MVCAC MOSQUITO & VECTOR CONTROL ASSOC OF CA					
W - 09760699	02/03/2021	880		Vendor Invoice #: 7362586	100.00
				Total MVCAC MOSQUITO & VECTOR CONTROL ASSOC OF CA	100.00
Vendor 244645 -- AFLAC					
W - 09760547	02/01/2021	880		Vendor Invoice #: 183343; Vendor Account:	226.44
				Total AFLAC	226.44
Vendor 246891 -- MISSION LINEN SUPPLY					
ACH - 707491	02/02/2021	880		Vendor Account: 242387	315.96
				Total MISSION LINEN SUPPLY	315.96
Vendor 346888 -- CARRIE TROUP CPA					
ACH - 710197	02/26/2021	880		Vendor Invoice #:	2,325.00
				Total CARRIE TROUP CPA	2,325.00
Vendor 522736 -- McCormix Corporation					
ACH - 708019	02/05/2021	880		Vendor Account:	306.58
				Total McCormix Corporation	306.58
Vendor 551710 -- ADAPCO INC					
ACH - 709615	02/22/2021	880		Vendor Invoice #: 127480; Vendor Account:	4,781.95
				Total ADAPCO INC	4,781.95
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 708789	02/12/2021	880		Vendor Account: 20-1620-01	53.42
				Total MONTECITO WATER DISTRICT	53.42
Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
ACH - 709739	02/23/2021	880		Vendor Invoice #: 100000016338638; Vendor Account: 1836728662-1800	12,343.87
				Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	12,343.87

Vendor Disbursements

From 2/1/2021 to 2/28/2021

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 651000 -- QUILL CORP					
W - 09760728	02/03/2021	880		Vendor Invoice #: 13751350; Vendor Account:	213.25
W - 09760834	02/05/2021	880		Vendor Invoice #: 13748794; Vendor Account:	64.64
Total QUILL CORP					277.89
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	02/11/2021	880		Vendor Account:	16,358.55
EFT	02/25/2021	880		Vendor Account:	16,895.53
Total STATE/FEDERAL TAXES & DIRECT DEPOSITS					33,254.08
Vendor 740582 -- BIG GREEN CLEANING COMPANY					
ACH - 708938	02/16/2021	880		Vendor Invoice #: 573801; Vendor Account:	248.00
Total BIG GREEN CLEANING COMPANY					248.00
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 708808	02/12/2021	880		Vendor Account:	108.33
Total SOUTHERN CALIFORNIA EDISON					108.33
Vendor 767800 -- THE GAS COMPANY					
ACH - 708812	02/12/2021	880		Vendor Account:	35.83
Total THE GAS COMPANY					35.83
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 708815	02/12/2021	880		Vendor Account:	433.41
Total COX COMMUNICATIONS - BUSINESS					433.41
Vendor 855111 -- Vision Service Plan-CA					
ACH - 710071	02/25/2021	880		Vendor Invoice #: 811725540; Vendor Account: 3	195.18
Total Vision Service Plan-CA					195.18
Vendor 874582 -- BAY ALARM COMP					
W - 09761563	02/22/2021	880		Vendor Invoice #: 148552210215M; Vendor Account: 1	156.75

Vendor Disbursements

From 2/1/2021 to 2/28/2021

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 BAY ALARM COMP	156.75
				Total Mosquito & Vector Mgt District	64,450.16



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER _____
STATEMENT DATE 02-22-2021
AMOUNT DUE \$1,396.20
NEW BALANCE \$1,396.20

PAYMENT DUE ON RECEIPT



000001995 01 SP 0.560 106481307715057 P

MVM DISTRICT
ATTN BRIAN CARERA
PO BOX 1389
2450 LILLIE AVE
SUMMERLAND CA 93067-1389

AMOUNT ENCLOSED
\$

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

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

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
MVM DISTRICT	Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	Credits	Payments	New Balance	
Company Total	\$1,106.71	\$1,396.20	\$0.00	\$0.00	\$0.00	\$0.00	\$1,106.71	\$1,396.20	

CORPORATE ACCOUNT ACTIVITY					
MVM DISTRICT					TOTAL CORPORATE ACTIVITY
					\$1,106.71 CR
Post Date	Tran Date	Reference Number	Transaction Description		Amount
02-05	02-05	747982610360000000000023	PAYMENT - 707853 00000 A		1,106.71 PY

NEW ACTIVITY					
VESNA IBARRA		CREDITS \$0.00	PURCHASES \$73.25	CASH ADV \$0.00	TOTAL ACTIVITY \$73.25
Post Date	Tran Date	Reference Number	Transaction Description		Amount
01-27	01-25	24137461026200131339455	AUTOZONE #5688 SANTA BARBARA CA		28.25
01-28	01-27	24755421028120289701111	PESTICIDE APPLICATORS PRO 831-4423536 CA		45.00

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE	DISPUTED AMOUNT	PREVIOUS BALANCE	1,106.71
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	AMOUNT DUE 1,396.20		PURCHASES & OTHER CHARGES	1,396.20
			CASH ADVANCES	.00
			CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	.00
			PAYMENTS	1,106.71
			ACCOUNT BALANCE	1,396.20



Company Name: MVM DISTRICT
Corporate Account Number:
Statement Date: 02-22-2021

NEW ACTIVITY

JESSICA E SPRIGG		CREDITS \$0.00	PURCHASES \$3.80	CASH ADV \$0.00	TOTAL ACTIVITY \$3.80
Post Date	Tran Date	Reference Number	Transaction Description		Amount
02-08	02-06	24137461038001080193992	USPS PO 0513320113 CARPINTERIA CA		2.60
02-12	02-11	24137461043001054172579	USPS PO 0575840167 SUMMERLAND CA		1.20
ROBBY R SHARP		CREDITS \$0.00	PURCHASES \$151.08	CASH ADV \$0.00	TOTAL ACTIVITY \$151.08
Post Date	Tran Date	Reference Number	Transaction Description		Amount
02-02	02-01	24040831032900019100133	LA CUMBRE FEED SANTA BARBARA CA		89.75
02-09	02-08	24765011040091005150407	MINER'S ACE HARDWARE GOLETA CA		16.33
02-11	02-10	24755421042130420233769	PESTICIDE APPLICATORS PRO 831-4423536 CA		45.00
KARFN EGERMAN-SCHULTZ		CREDITS \$0.00	PURCHASES \$528.16	CASH ADV \$0.00	TOTAL ACTIVITY \$528.16
Post Date	Tran Date	Reference Number	Transaction Description		Amount
02-08	02-05	24040831036900019500247	LA CUMBRE FEED SANTA BARBARA CA		89.75
02-12	02-11	24231681043837000052631	SMART AND FINAL 702 GOLETA CA		13.46
02-19	02-17	24013391049002442467061	REFUSE CO OF SANTA BARBAR 805-8823600 CA		175.45
02-19	02-18	24492151049852133898836	SAMPLEPREP 732-623-0494 NJ		203.63
02-22	02-19	24231681051837000036013	SMART AND FINAL 358 ARROYO GRANDE CA		34.45
02-22	02-19	24431061051838003991009	PANDA EXPRESS #932 ARROYO GRANDE CA		11.42
DONAI D GRAM		CREDITS \$0.00	PURCHASES \$191.04	CASH ADV \$0.00	TOTAL ACTIVITY \$191.04
Post Date	Tran Date	Reference Number	Transaction Description		Amount
01-25	01-22	24040831022900018300017	LA CUMBRE FEED SANTA BARBARA CA		71.04
02-01	01-29	24426291031018022688259	MOSQUITO & VECTOR CONTROL 916-440-0826 CA		75.00
02-11	02-10	24755421042130420233736	PESTICIDE APPLICATORS PRO 831-4423536 CA		45.00
BRIAN I CARPERA		CREDITS \$0.00	PURCHASES \$448.87	CASH ADV \$0.00	TOTAL ACTIVITY \$448.87
Post Date	Tran Date	Reference Number	Transaction Description		Amount
01-25	01-23	24431061023700718729006	ADOBE ACROPRO SUBS 408-536-6000 CA		179.88
02-01	01-29	24492151029637304060884	EVENT* AMERICAN MOSQUI WWW.CVENT.COM VA		219.00
02-15	02-14	24430991045400811000115	MSFT * E0800DNULM 800-642-7676 WA		35.00
02-15	02-13	24492151045637103139137	ZOOM.US 888-799-9666 WWW.ZOOM.US CA		14.99



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

DISEASE SURVEILLANCE REPORT

February 2021

Live Mosquito-Borne Virus Surveillance

Some trapping in San Luis Obispo County was done to determine need for and timing of treatment. Encephalitis virus surveillance will resume in March. No additional *Aedes aegypti* were detected.

Location	Date	Number of Mosquitoes	Type of Trap	# of Traps	Mosquitoes per Trap Night	Pools Submitted	WSW Virus Test Result
Santa Barbara County							
Orella St.	2/4-2/10	0	BGS1	1	0	0	
Chino St.	2/4-2/12	1	BGS2	1	0.125	0	
Crescent Dr.	2/4-2/12	0	BGS2	1	0	0	
Crescent Dr.	2/11-2/12	1	EVS	1	1	0	
Villa St.	2/11-2/12	0	EVS	1	0	0	
MVMD SumInd.	2/4-2/10	0	BGS1	1	0	0	
San Luis Obispo County							
Oceano	2/19 11AM-4PM	0	EVS	4	0	0	
Oceano	2/19-2/26	9	BGS2	3	1.29	0	
Oceano	2/25-2/26	27	EVS	4	6.75	0	
North Beach Campground	2/25-2/26	50	EVS	2	25	0	
Chumash Park	2/25-2/26	9	EVS	3	3	0	
Pismo Lake	2/25-2/26	7	EVS	1	7	0	

BGS2=BioGents Sentinel 2 EVS=enkephalitis surveillance trap (CO²) WSW=WNV, SLEV, AND WEE

West Nile Virus Activity

No West Nile virus activity has been reported by the California Department of Public Health in 2021. One dead crow in Santa Barbara County was reported to the WNV hotline but was not accepted for testing.

Sentinel Chicken Flocks

The District currently maintains four sentinel chicken flocks in Santa Barbara County located at the Goleta Sanitary District, Mission Hills Community Services District, the Solvang City Wastewater Treatment Plant, and the U.S. Forest Service Fire Station in Carpinteria. Blood samples were collected from these chickens during the first week of February, and all tested negative for the presence of WNV, SLEV, and WEE. From November through March, chickens are tested only once every four weeks.

St. Louis Encephalitis Virus Activity

No SLEV activity has been detected in California in 2021 to date.

Western Equine Encephalitis

There was no reportable WEE activity in California in February.

Zika Virus and Invasive *Aedes* Mosquito Update

No *Aedes aegypti* mosquitoes have been collected in Santa Barbara County in 2021.

There were no Zika virus infections reported in California in February 2021.

Tick Surveillance

Specimens will be preserved in resin blocks for public outreach use.

Date	Location	Western Black-Legged Tick	Pacific Coast Tick
2/16/2021	Toro Canyon Trail, Carpinteria	3 female, 4 male	6 female, 11 male
2/28/2021	Sage Hill Campground	1 male	7 female, 3 male, 1 nymph



Adult Female



Adult Male



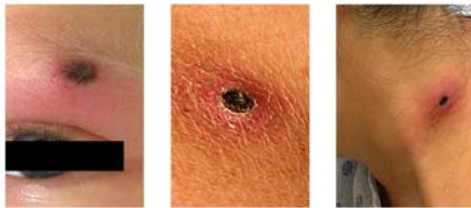
Nymph



Larvae

Pacific Coast Tick *Dermacentor occidentalis*

The scientific name of the Pacific Coast tick, *Dermacentor occidentalis*, means “skin bite in the West.” It is commonly found in Santa Barbara County. It can vector *Rickettsia philipii*, the bacteria that causes Pacific Coast fever. Rocky Mountain spotted fever (*Rickettsia rickettsii*) and tularemia (*Francisella tularensis*) can also be transmitted by this tick’s bite. These bacteria can be transmitted after four to six hours of tick attachment. The District advises to avoid tick bites by wearing repellent, staying on hiking trails, avoiding contact with vegetation, and checking for ticks after outdoor activity. To remove an attached tick, grip with tweezers close to the skin and pull straight out (no twisting).



Eschars (dead tissue) caused by Pacific Coast fever



Rocky Mountain spotted fever rash

Mosquito and Vector Management District of Santa Barbara County

Report of District Operations -February 2021

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	7.0	6.5							0.5			4.0	0.5			18.5
Goleta Valley	14.5	3.0						1					0.5			18.0
Rancho Embarcadero	1.0															1.0
Isla Vista	1.5															1.5
Hope Ranch																0.0
Hidden Valley																0.0
Santa Barbara area	11.0	2.5		1		1.0			2.5	1			2.5			19.5
Mission Canyon				1												0.0
Montecito	7.0	1.5		1												8.5
Summerland																0.0
Carpinteria	6.5	2.0			1				6.0	1						14.5
Carpinteria Valley	1.5											3.5				5.0
Carp Salt Marsh	1.0															1.0
Camino Real	1.0	0.5														1.5
Storke Ranch	1.0	1.0														2.0
Goleta Sanitary																0.0
City of Goleta	3.5	0.5														4.0
UCSB	11.5	4.5														16.0
Santa Barbara Airport	3.0	2.0														5.0
City of Santa Barbara	3.5	0.5														4.0
SoCalGas																0.0
South County	74.5	24.5	0	3	1	1.0	0.0	1	9.0	2	0.0	7.5	3.5	0	0	120.0
North County	3.0											11.0				14.0
Pismo Beach	8.50	4.0											5.0			17.5
Oceano Dunes	13.50	10.0											9.0			32.5
San Luis Obispo																0.0
SLO County	22.0	14.0	0	0	0	0.0	0.0	0	0	0.0	0.0	0.0	14.0	0	0	50.0
Monthly Totals	99.5	38.5	0	3	1	1.0	0.0	1	9.0	2	0.0	18.5	17.5	0	0	184.0
Year to Date	196.5	47.5	0	8	2	2.0	0.0	2	24.5	4	0.0	52.5	23.5	0	1	

	This Month	Year to Date
Total Inspection Hours	109.5	223.0
Total Treatment Hours	38.5	47.5
Total Mileage	2,415.0	4,830.0

March 4, 2021

Account	MOU Maximum	FYE20	FYE19	FYE18	MOU Status
1 Wynmark	\$ 1,630	\$966.47	\$1,143.53	\$1,365.00	FYE22 Complete
3 Goleta Sanitary District	\$ 5,425	\$5,174.11	\$3,598.48	\$4,044.15	FYE 22 complete
4 Goleta, City of	\$ 19,609	\$2,802.59	\$5,217.48	\$2,230.54	Begin working on MOU for FYE23
5 Oceano Dunes District	\$35,000*	\$14,871.28	\$9,623.00	\$16,261.56	Calendar Yr Ending 21 complete
6 Pismo Beach, City of	\$ 16,920	\$4,024.30	\$4,438.80	\$5,037.80	Begin working on MOU for FYE23
7 Santa Barbara Airport	\$ 80,800	\$68,547.72	\$45,749.85	\$51,443.09	Begin working on MOU for FYE23
8 Santa Barbara, City of	\$ 8,798	\$4,591.18	\$5,691.54	\$5,862.67	Begin working on MOU for FYE23
9 SoCalGas	\$ 3,100	\$2,410.70	\$525.00	\$1,015.00	Begin working on MOU for FYE23
10 Cal-Storke, LLC	\$ 2,100	\$1,065.26	\$1,050.00	\$1,540.00	Begin working on MOU for FYE23
11 UCSB	\$ 41,000	\$35,038.62	\$25,584.03	\$11,439.49	FYE 22 complete
12 San Luis Obispo, County of	\$ 15,420	\$10,819.61	\$6,489.76	\$7,842.40	SLO County has no budget for FYE21; MVMSDBC elects not to enter into an agreement with SLO Co. for FYE 21. Begin work for FYE22
	\$ 194,802	\$150,311.84	\$109,111.47	\$108,081.70	

	February 1, 2021	Budgeted
FYE 2021	\$92,850.63	\$110,000
FYE 2020	\$ 150,311.84	\$ 105,000
FYE 2019	\$ 109,111.47	\$ 100,000
FYE 2018	\$ 108,081.70	\$ 70,000
FYE 2017	\$ 87,923.06	\$ 105,000
FYE 2016	\$ 58,114.04	\$ 115,000
FYE 2015	\$ 99,346.50	\$ 120,000

MVMDSBC Draft Budget FY 2021-22

	Actual 6/30/2017	Actual 6/30/2018	Actual 6/30/19	Actual 6/30/2020	Change	Budget FY 2020-21
Revenues						
Taxes						
3010 -- Property Tax-Current Secured	382,787	400,098	424,934	444,843		434,000
3011 -- Property Tax-Unitary	6,274	6,135	6,378	6,860		6,200
3015 -- PT PY Corr/Escapes Secured	2,156	1,861	-2,160	(17)		-
3020 -- Property Tax-Current Unsecd	17,080	17,559	16,228	17,606		18,500
3023 -- PT PY Corr/Escapes Unsecured	185	4,962	-32.85	335		-
3028 -- RDA Pass-through payments	2,462	2,957	3,447	4,318		3,000
3029 -- RDA RPTTF Distributions	4,335	5,742	6,263	7,654		5,000
3040 -- Property Tax-Prior Secured	618	-23	(65)	23		-
3050 -- Property Tax-Prior Unsecured	159	5,983	570	2,320		2,300
3054 -- Supplemental Pty Tax-Current	9,817	9,968	8,076	8,727		8,000
3056 -- Supplemental Pty Tax-Prior	8	72	238	61		200
Taxes	425,880	455,313	463,878	492,730		477,200
Fines, Forfeitures, and Penalties						
3057 -- PT-506 Int, 480 CIOS/CIC Pen		3,051	(82)	54.13		
Fines, Forfeitures, and Penalties		3,051	(82)	54		-
Use of Money and Property						
3380 -- Interest Income	3,833	7,892	13,091	15,397		13,000
3381 -- Unrealized Gain/Loss Invstmnts	-2,765	-4,234	7,168	6,112		(4,000)
Use of Money and Property	1,068	3,657	20,259	21,509		9,000
Intergovernmental Revenue-State						
4160 -- State Aid for Disaster			1,888			
4220 -- Homeowners Property Tax Relief	2,209	2,246	2,225	2,196		2,000
Intergovernmental Revenue-State	2,209	2,246	4,113	2,196		2,000
Intergovernmental Revenue-Federal						
4690 -- Payments In Lieu of Taxes	-					
Intergovernmental Revenue-Federal	-	0	-	-		-
Intergovernmental Revenue-Other						
4840 -- Other Governmental Agencies	12,277	13,713	13,730	14,817		12,000
4842 -- RDA Dissolution Proceeds		1,363	3,129	1,369		
Intergovernmental Revenue-Other	12,277	15,076	16,859	16,186		12,000
Charges for Services						
4877 -- Other Special Assessments	561,191	577,739	604,118	622,319		633,929
Charges for Services	561,191	577,739	604,118	622,319		633,929
Miscellaneous Revenue						
5891-- Refunds/Repayments			6,431	5,495		
5909 -- Other Miscellaneous Revenue	95,627	134,118	120,955	138,537		110,000
Miscellaneous Revenue	95,627	134,118	127,386	144,032		110,000
Revenues	1,098,252	1,191,200	1,236,531	1,299,026		1,244,129
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	430,906	434,255	415,273	372,100		470,000
6210 -- Trustee Exp Reimb		8,800	8,000	8,600		10,000
6400 -- Retirement Contribution	134,658	143,883	140,042	129,841		166,850
6475 -- Retiree Medical OPEB				23,738		25,300

6500 -- FICA Contribution	26,668	27,434	26,204	23,533	29,140
6550 -- FICA/Medicare	6,237	6,416	6,128	5,504	6,900
6600 -- Health Insurance Contrib	117,304	116,151	131,509	130,733	145,000
6700 -- Unemployment Ins Contribution	2,367	2,023	1,830	1,181	3,500
6900 -- Workers Compensation		25,256	21,333	21,011	22,000
Salaries and Employee Benefits	718,140	764,218	750,319	716,240	878,690
Services and Supplies					
7030 -- Clothing and Personal	5,543	4,848	4,890	5,645	6,700
7050 -- Communications	4,623	5,022	5,133	5,455	6,800
7070 -- Household Supplies	2,505	2,699	2,646	2,808	3,000
7090 -- Insurance	36,674	15,809	16,162	16,619	18,000
7120 -- Equipment Maintenance	2,881	2,638	2,441	6,442	6,800
7121 -- Operating Supplies	7,002	5,527	6,420	6,739	8,500
7124 -- IT Software Maintenance	140	3,215	7,197	15,399	11,000
7200 -- Structure & Ground Maintenance	5,482	777	395	6,901	4,000
7400 -- Medical, Dental and Lab	3,373	2,952	-	-	-
7430 -- Memberships	12,583	12,684	14,868	15,242	16,000
7450 -- Office Expense	6,199	5,139	7,771	3,304	5,000
7460 -- Professional & Special Service	64,885	103,920	61,502	55,529	63,000
7508 -- Legal Fees			27,920	6,637	15,000
7546 -- Administrative Expense	6,000	5,598	7,414	10,617	8,000
7650 -- Pesticides (Spcl Dept Expense)	86,318	60,947	72,644	78,783	80,000
7653 -- Trainings & Supplies	2,792	3,933	1,329	2,895	5,000
7730 -- Transportation and Travel	3,500	4,813	2,019	3,769	5,000
7731 -- Gasoline-Oil-Fuel	7,464	7,835	8,330	8,563	9,500
7760 -- Utilities	4,270	3,903	4,379	3,671	4,800
Services and Supplies	262,235	252,258	253,458	255,017	276,100
Capital Assets					
8200 -- Structures & Struct Improvements	-	-	-	-	8,200
8300 -- Equipment	28,123	2,155	-	-	80,000
Capital Assets	28,123	2,155	-	-	88,200
Expenditures	1,008,498	1,018,631	1,003,777	1,242,990	1,242,990
Transfers Out					
7901 Oper Transfer Out (depreciation)			41,050		16,950
7901 Oper Transfer Out -Reserves				16,950	20,389
7860 -- Contrib to other agencies (OPEB)	36,000	36,000	42,696	51,996	52,000
Total Transfers Out	36,000	36,000	83,746	68,946	89,339
Transfers In & Changes to Fund Balances					
9602 -- Receivables	1,349	1,241	1,937		-
9797 -- Unrealized Gains/losses	2,351		(213)	(6,112)	-
5911 -- Oper Transfer In (CERBT)			-		-
5911 -Transfer In (from fund 4161 for assets)			-		88,200
Total Transfers In & Changes to Fund Balances		1,241	1,724	-6,112	88,200
Total	22,754	137,810	150,731	252,711	0

Balanced

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

**AUDIT REPORT
June 30, 2020**

Draft

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
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Draft



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Mosquito and Vector Management District of Santa Barbara County (the District) as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Mosquito and Vector Management District of Santa Barbara County, as of and for the fiscal year ended June 30, 2020, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 10 to the basic financial statements, in March 2020, the World Health Organization declared COVID-19 to constitute a “Public Health Emergency of International Concern.” Given the uncertainty of the situation, the duration of any financial impact cannot be reasonably estimated at this time. Our opinion is not modified to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 3 through 5, the schedule of proportionate share of net pension liability on page 31, the schedule of pension contributions on page 32, the schedule of changes in the net OPEB liability and related ratios on page 33, the schedule of OPEB contributions on page 34, and the budgetary information on page 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report date December XX, 2020, on our consideration of the Mosquito and Vector Management District of Santa Barbara County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Draft

Santa Maria, California
December XX, 2020

FINANCIAL SECTION

Draft

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
STATEMENT OF NET POSITION

June 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 2,054,355
Accounts receivable	34,544
Property tax impound receivable	4,412
Interest receivable	6,213
Inventory	29,231
Prepaid insurance	13,551
Deposits	55,797
Capital assets:	
Nondepreciable	175,000
Depreciable, net	<u>57,465</u>
 Total assets	 <u>2,430,568</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pensions	275,750
Deferred OPEB	<u>31,134</u>
 Total deferred outflows of resources	 <u>306,884</u>
LIABILITIES	
Accounts payable	2,265
Salaries payable	18,904
Compensated absences	9,647
Noncurrent liabilities	
Compensated absences	28,941
Net OPEB liability	466,039
Net pension liability	<u>833,584</u>
 Total liabilities	 <u>1,359,380</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pensions	152,942
Deferred OPEB	<u>1,945</u>
 Total deferred inflows of resources	 <u>154,887</u>
NET POSITION	
Net investment in capital assets	232,465
Unrestricted	<u>990,720</u>
 Total net position	 <u>\$ 1,223,185</u>

Draft

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions and Grants	Revenue and Changes in Net Position
			Capital Contributions and Grants	
Governmental activities:				
Vector control	\$ 1,132,170	\$ 136,435	\$ -	\$ -
Total governmental activities	<u>\$ 1,132,170</u>	<u>\$ 136,435</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues				
Taxes:				
Secured and unsecured property taxes				492,784
Special assessments				627,814
Investment income				29,320
Intergovernmental				16,186
Other revenue				<u>2,198</u>
Total general revenues				<u>1,168,302</u>
Change in net position				172,567
Net position, beginning of fiscal year				<u>1,050,618</u>
Net position, end of fiscal year				<u>\$ 1,223,185</u>

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2020

	General Fund
ASSETS	
Cash and investments	\$ 2,054,355
Accounts receivable	34,544
Property tax impound receivable	4,412
Interest receivable	6,213
Inventory	29,231
Prepaid insurance	13,551
Deposits	55,797
	<hr/>
Total assets	<u>\$ 2,198,103</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 2,265
Salaries payable	18,904
	<hr/>
Total liabilities	<u>21,169</u>
Fund Balance:	
Nonspendable:	
Inventory	29,231
Prepaid insurance	13,551
Deposits	55,797
Assigned:	
Capital projects	
Unassigned	<u>2,078,355</u>
Total fund balance	<u>2,176,934</u>
Total liabilities and fund balance	<u>\$ 2,198,103</u>

Draft

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
RECONCILIATION OF THE GOVERNMENTAL
FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2020

Total fund balance - governmental fund \$ 2,176,934

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

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

Capital assets at historical cost	\$	754,752	
Accumulated depreciation		<u>(522,287)</u>	
Net			232,465

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

Compensated absences	\$	38,588	
Net OPEB liability		466,039	
Net pension liability		<u>833,584</u>	
Total			(1,338,211)

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

Deferred inflows of resources relating to pensions	(152,942)
Deferred inflows of resources relating to OPEB	(1,945)
Deferred outflows of resources relating to pensions	275,750
Deferred outflows of resources relating to OPEB	<u>31,134</u>

Total net position - governmental activities \$ 1,223,185

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2020

	<u>General Fund</u>
Revenues:	
Taxes	\$ 492,784
Special assessments	627,814
Revenue from contract services	136,435
Intergovernmental revenue	16,186
Investment income	29,320
Other revenue	<u>2,198</u>
 Total revenues	 <u>1,304,737</u>
Expenditures:	
Salaries and benefits	775,503
Uniforms	6,145
Communications	5,455
Household expense	2,808
Insurance	16,619
Maintenance and repairs	28,742
Operating supplies	6,739
Memberships	15,242
Office and miscellaneous expenses	13,921
Professional fees	62,166
Chemicals	65,529
Training	2,895
Transportation and travel	3,769
Fuel	8,563
Utilities	<u>3,671</u>
 Total expenditures	 <u>1,017,767</u>
 Excess of revenues over (under) expenditures	 <u>286,970</u>
 Fund balance, July 1	 <u>1,889,964</u>
 Fund balance, June 30	 <u><u>\$ 2,176,934</u></u>

Draft

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020

Net change in fund balance - governmental fund	\$ 286,970
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Capital assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets of \$0 is less than depreciation expense of (\$16,819) in the period.</p>	(16,819)
<p>In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount financial resources used (essentially the amounts paid). This fiscal year, vacation earned exceeded the amount used by \$14,498.</p>	(14,498)
<p>In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis pension costs and actual employer contributions was:</p>	(55,144)
<p>In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis OPEB costs and actual employer contributions was:</p>	(27,942)
Change in net position - governmental activities	\$ <u>172,567</u>

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

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

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

B. Reporting Entity

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

C. Government-wide and Fund Financial Statements

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

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

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

D. Basis of Presentation

Government-wide Financial Statements:

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation (Continued)

Fund Financial Statements:

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

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

E. Basis of Accounting

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

Revenues – exchange and non-exchange transactions:

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

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

Unearned revenue:

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

Expenses/expenditures:

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

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Accounting

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

Major Governmental Funds:

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

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

G. Budgets and Budgetary Accounting

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

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

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

H. Investments

Investments are stated at fair value.

I. Inventory and Prepaid Items

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

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

J. Encumbrances

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets

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

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

Equipment	7 to 10 years
Structures	10 to 50 years

L. Estimates

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

M. Long-term Obligations

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

N. Compensated Absences

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

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Fund Balances (Continued)

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

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

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

P. Deferred Outflows and Inflows of Resources

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

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

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

Q. Pensions

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

R. Other Postemployment Benefits (OPEB)

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Future Accounting Pronouncements

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

Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.
Statement No. 90	"Majority Equity Interests-an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 92	"Omnibus 2020"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provision of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 97	"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32"	The provisions of this statement are effective for fiscal years beginning December 15, 2019.

NOTE 2 - CASH AND INVESTMENTS

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 2 - CASH AND INVESTMENTS (Continued)

Investments are carried at fair value. On June 30, 2020, the District had the following cash and investments on hand:

Cash and investments on deposit with County Treasurer	\$ <u>2,054,355</u>
Total cash and investments	\$ <u>2,054,355</u>

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

Cash and investments, statement of net position	\$ <u>2,054,355</u>
Total cash and investments	\$ <u>2,054,355</u>

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

Investments Authorized by the District's Investment Policy

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

Disclosures Relating to Interest Rate Risk

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

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

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
Santa Barbara County Investment Pool	\$ <u>2,054,355</u>	\$ <u>2,054,355</u>	\$ -	\$ -	\$ -
Total	\$ <u>2,054,355</u>	\$ <u>2,054,355</u>	\$ -	\$ -	\$ -

Disclosures Relating to Credit Risk

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 2 - CASH AND INVESTMENTS (Continued)

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>		
				<u>AAA</u>	<u>Aa</u>	<u>Not Rated</u>
Santa Barbara County Investment Pool	<u>\$2,054,355</u>	N/A	\$ -	\$ -	\$ -	<u>\$2,054,355</u>
Total	<u>\$2,054,355</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,054,355</u>

Concentration of Credit Risk

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

Custodial Credit Risk

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

Investment in Santa Barbara County Investment Pool

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

NOTE 3 - PROPERTY TAXES

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

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

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

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

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 3 - PROPERTY TAXES (Continued)

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

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

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

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2020, was as follows:

	Balance July 1	Increases	Deletions	Balance June 30
Governmental activities				
Nondepreciable capital assets				
Land	\$ 175,000	\$ -	\$ -	\$ 175,000
Total nondepreciable capital assets	<u>\$ 175,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,000</u>
Depreciable capital assets:				
Buildings and improvements	\$ 230,978	\$ -	\$ -	\$ 230,978
Equipment	348,774			348,774
Total depreciable capital assets	579,752			579,752
Less accumulated depreciation	505,468	16,819		522,287
Net depreciable capital assets	<u>\$ 74,284</u>	<u>\$ (16,819)</u>	<u>\$ -</u>	<u>\$ 57,465</u>
Net capital assets	<u>\$ 249,284</u>	<u>\$ (16,819)</u>	<u>\$ -</u>	<u>\$ 232,465</u>

NOTE 5 – LONG-TERM LIABILITIES

Changes in long-term liabilities

The following is a summary of long-term liability activity for the fiscal year ended June 30, 2020:

	Balance July 1	Additions	Reductions	Balance June 30	Due Within One Year
Governmental activities:					
Compensated absences	\$ 24,090	\$ 32,870	18,372	\$ 38,588	\$ 9,647
Net OPEB liability	462,842	71,931	68,734	466,039	
Net pension liability	917,726	169,480	253,622	833,584	
Governmental activities					
Long-term liabilities	<u>\$ 1,404,658</u>	<u>\$ 274,281</u>	<u>\$ 340,728</u>	<u>\$ 1,338,211</u>	<u>\$ 9,647</u>

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

NOTE 6 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

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

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

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

Open for New Enrollment:

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

Closed to New Enrollment:

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

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

Benefits Provided

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

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 6 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

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

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

Contributions

Per Article 16 of the Constitution of the State of California, contribution requirements of the active employees and the participating employers are established and may be amended by the SBCERS Board of Retirement. Depending upon the applicable plan, employees are required to contribute a certain percent of their annual pay. For each of the plans, the County's contractually required contributions (formerly known as the actuarially required contribution (ARC)) rate for the year ended June 30, 2020, was a specified percent of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Additional amounts required to finance any unfunded accrued liability are the responsibility of the plan sponsors. Contributions to the pension plan from the District were \$135,060 for the year ended June 30, 2020. Active members are plan members who are currently accruing benefits and/or playing contributions into the applicable plan.

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

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

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

At June 30, 2020, the District reported a liability of \$833,584 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2019, the District's proportion was 0.0977%, which was a decrease of 0.0085% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$169,480. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 6 – PENSION PLAN (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 135,060	\$ -
Differences between expected and actual experience	18,365	28,825
Change in assumptions	84,350	17,433
Net difference between projected and actual earnings on retirement plan investments		31,589
Adjustment due to differences in proportions	22,713	75,095
Difference in actual contributions and proportionate share of contributions		
	15,262	
	\$ 275,750	\$ 152,942

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

\$135,060 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2021.

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

<u>Fiscal year Ending June 30,</u>	<u>Amount</u>
2021	\$ 18,067
2022	(5,470)
2023	(14,929)
2024	(9,920)
	\$ (12,252)

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

Inflation	2.75%
Salary increases	3.00% plus merit component
COLA increases	2.60% for those with a 3.00% COLA cap; 1.90% for those with a 2.00% COLA cap
Investment rate of return	7.00% net of investment expense
Post-retirement Benefit Increases	Sex distinct RP-2000 Combined Mortality, projected with generational improvements using Scale BB

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2016.

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 6 – PENSION PLAN (Continued)

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

Actuarial Assumptions (Continued)

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

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

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Change in Assumptions

The change in assumptions for the June 30, 2019 valuation was the change in the assumed timing of benefit payments.

Discount Rate

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

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

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

	<u>1% Decrease</u> 6.00%	<u>Discount Rate</u> 7.00%	<u>1% Increase</u> 8.00%
District's proportionate share of the net pension plan liability	\$ 1,395,106	\$ 833,584	\$ 375,087

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

NOTE 6 – PENSION PLAN (Continued)

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

Pension Plan Fiduciary Net Position

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

NOTE 7 – RISK MANAGEMENT

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

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

NOTE 8 – NET POSITION

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

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

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

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

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

Plan Description

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

Employees Covered

As of June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the District's Plan:

Active employees	6
Inactive employees or beneficiaries currently receiving benefits	1
Total	<u>7</u>

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

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

Contributions

Contributions to the OPEB plan are determined by the Board of Trustees and the District's General Manager. For the fiscal year ended June 30, 2020, the District contributed \$23,770 the OPEB plan.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2018 that was rolled forward to determine the June 30, 2019 total OPEB liability, based on the following actuarial methods and assumptions:

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

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

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

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

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

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

Discount Rate

The discount rate used to measure the total OPEB liability was 6.00 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be on an ad hoc basis, but in an amount sufficient to fully fund the liability over a period not to exceed 33 years. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2019. (Valuation Date June 30, 2018)	\$ 794,320	\$ 331,478	\$ 462,842
Changes recognized for the measurement period:			
Service cost	23,904		23,904
Interest	48,027		48,027
Change in benefit terms	285		285
Net investment income		26,399	(26,399)
Contributions - employer		42,696	(42,696)
Benefit payments	(11,926)	(11,926)	
Administrative expense		(76)	76
Net Changes	60,290	57,093	3,197
Balance at June 30, 2020 (Measurement Date June 30, 2019)	\$ 854,610	\$ 388,571	\$ 466,039

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

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

	1% Decrease 5.00%	Discount Rate 6.00%	1% Increase 7.00%
Net OPEB Liability	\$ 612,951	\$ 466,039	\$ 348,060

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2020

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

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

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measure period ended June 30, 2020:

	1% Decrease 3.00%	Current Healthcare Cost Trend Rates 4.00%	1% Increase 5.00%
Net OPEB Liability	\$ 338,496	\$ 466,039	\$ 622,403

OPEB Plan Fiduciary Net Position

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

Recognition of Deferred Outflows and Deferred Inflows of Resources

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

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

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

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

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$51,712. As of fiscal year ended June 30, 2020, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 23,770	\$ -
Differences between expected and actual experience	7,364	
Net difference between projected and actual earnings on retirement plan investments		1,945
	<u>\$ 31,134</u>	<u>\$ 1,945</u>

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2020

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

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

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to OPEB liability to be recognized in future periods in a systematic and rational manner. \$23,770 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the pension expense as follows:

Fiscal year Ending June 30,	Amount
2021	\$ 1,084
2022	1,084
2023	1,084
2024	1,084
2025	1,083
	\$ 5,419

NOTE 10 – SUBSEQUENT EVENT

Subsequent to fiscal year-end, the District may be negatively impacted by the effects of the worldwide COVID-19 pandemic. The District is closely monitoring its operations, liquidity, and reserves and is actively working to minimize the current and future impact of this situation. As of the date of the issuance of these financial statements, the full impact to the District's financial position is not known.

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REQUIRED SUPPLEMENTARY INFORMATION SECTION

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

Last 10 Years*

As of June 30, 2020

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

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

Notes to Schedule:

Changes in assumptions

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

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

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2020

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

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

Notes to Schedule

Valuation Date:

6/30/2014

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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Asset valuation method	5-year smoothed market, limited to within 20% of the market value.
Amortization method	The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll
Discount rate	7.50%
Amortization growth rate	3.50%
Price Inflation	3.00%
Salary increases	3.5% plus merit component based on employee classification and years of service
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females
Valuation Date:	6/30/2016
Discount rate	7.00%
Amortization growth rate	3.00%
Salary increases	3.00%

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

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

Last 10 Years*

As of June 30, 2020

	Measurement Period	2020	2019	2018
Total OPEB Liability				
Service cost		\$ 23,904	\$ 27,857	\$ 26,385
Interest on the total OPEB liability		48,027	42,925	39,024
Actual and expected experience difference			8,635	
Changes in assumptions				
Changes in benefit terms		285	14,916	
Benefit payments		(11,926)	(3,000)	
	Net change in total OPEB Liability	<u>60,290</u>	<u>91,333</u>	<u>65,409</u>
	Total OPEB liability- beginning	<u>794,320</u>	<u>702,987</u>	<u>637,578</u>
	Total OPEB liability- ending (a)	<u><u>854,610</u></u>	<u><u>\$ 794,320</u></u>	<u><u>\$ 702,987</u></u>
Plan Fiduciary Net Position				
Contribution - employer		20,810	\$ 39,000	\$ 36,000
Net investment income		48,285	13,787	10,726
Benefit payments		(11,926)	(3,000)	
Administrative expense		(76)	(529)	(132)
	Net change in plan fiduciary net position	<u>57,093</u>	<u>49,258</u>	<u>46,594</u>
	Plan fiduciary net position- beginning	<u>331,478</u>	<u>282,220</u>	<u>235,626</u>
	Plan fiduciary net position- ending (b)	<u><u>388,571</u></u>	<u><u>\$ 331,478</u></u>	<u><u>\$ 282,220</u></u>
	Net OPEB liability - ending (a)-(b)	<u><u>\$ 466,039</u></u>	<u><u>\$ 462,842</u></u>	<u><u>\$ 420,767</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability:		45.47%	41.73%	40.15%
	Covered payroll: \$	433,969	\$ 430,992	\$ 433,405
Total Net OPEB liability as a percentage of covered payroll:		107.39%	107.39%	97.08%

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

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

Last 10 Years*

As of June 30, 2020

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

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

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

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

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MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 428,300	\$ 428,300	\$ 492,784	\$ 64,484
Special assessments	620,771	620,771	627,814	7,043
Revenue from contract services	105,000	105,000	136,435	31,435
Intergovernmental revenue	10,000	10,000	16,186	6,186
Interest	10,289	10,289	29,320	19,031
Other revenues	2,000	2,000	2,198	198
Total revenues	<u>1,176,360</u>	<u>1,176,360</u>	<u>1,304,737</u>	<u>128,377</u>
Expenditures:				
Salaries and benefits	847,873	847,873	775,503	72,370
Uniforms	6,000	6,000	6,145	(145)
Communications	5,200	5,200	5,455	(255)
Household expense	2,800	2,800	2,808	(8)
Insurance	16,803	16,803	16,619	184
Maintenance and repairs	20,175	20,175	28,742	(8,567)
Operating supplies	9,000	9,000	6,739	2,261
Memberships	14,500	14,500	15,242	(742)
Office and miscellaneous expenses	5,500	5,500	13,921	(8,421)
Professional fees	88,575	88,575	62,166	26,409
Chemicals	75,000	75,000	65,529	9,471
Training	3,000	3,000	2,895	105
Transportation and travel	4,000	4,000	3,769	231
Fuel	9,500	9,500	8,563	937
Utilities	4,800	4,800	3,671	1,129
Capital outlay	65,000	65,000		65,000
Total expenditures	<u>1,177,726</u>	<u>1,177,726</u>	<u>1,017,767</u>	<u>159,959</u>
Excess of revenues over (under) expenditures	(1,366)	(1,366)	286,970	288,336
Fund balance, July 1	<u>1,889,964</u>	<u>1,889,964</u>	<u>1,889,964</u>	
Fund balance, June 30	<u>\$ 1,888,598</u>	<u>\$ 1,888,598</u>	<u>\$ 2,176,934</u>	<u>\$ 288,336</u>

General Manager's Report for February 2021

1. KS, JS, VI and BC attended the MVCAC Annual Virtual Conference. 2/1-2/3.
2. Four thousand five hundred and seventy-four dollars (\$4,574) were deposited in CERBT on 2/5.
3. KS attended webinars on Vector Biology and Predicting Zoonosis Hosts (vector-borne disease in animals). 2/9
4. VI attended the Environmental Protection Agency webinar: "Integrated Approaches to Deer Management". 2/9/
5. BC attended an online San Francisco Integrated Pest Management Technical Advisory Committee webinar, "Animal Evictions: How to Make Small Mammal Control Better for Everybody". 2/11
6. VI attended the Pesticide Applicators Professional Association Continuing Ed webinar on 2/17.
7. BC presentation to the SLO County Master Gardeners Programs on Invasive *Aedes* Mosquitoes. 2/18
8. KS attended the 4th Annual Pacific Southwest Center of Excellence in Vector-Borne Diseases Conference, 2/17-2/18.
9. BC attended the Emergency Preparedness Summit sponsored by the CSDA. 2/19.
10. BC attended the Calif. Dept. of Pesticide Regulation School Integrated Pest Management workshop on 2/23.
11. KS attended a webinar presented by the UC Santa Barbara, Cheadle Center for Biodiversity and Ecological Restoration, North Campus Open Space 2/25.
12. BC attended the VCJPA Annual Workshop held online on 2/25 and 2/26.
13. KS attended a Lorquin Society of Los Angeles online presentation, "What's Buzzing in Vernal Pools. 2/26.
14. VI has worked on translating brochures on chinch bugs, bird mites, and Lyme disease into Spanish.
15. All staff participated in online OSHA COVID training.
16. The District is continuing with alternating day schedules for staff and following safety guidelines during the COVID pandemic.

Upcoming:

1. Daylight Saving Time begins on Sunday 3/14.
2. BC presentation on invasive *Aedes* to the University of California, Riverside Urban Pest Management Conference. 3/23
3. Monthly MVCAC Managers update videoconference.3/16.