



# MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY

ENVIRONMENTAL MANAGEMENT OF HUMAN DISEASE VECTORS

## TRUSTEES:

President Patty DeDominic, Santa Barbara County  
Secretary Teri Jory, City of Santa Barbara  
Craig Geyer, Goleta  
Bob Williams, Santa Barbara County

Vice-President Ronald Hurd, Carpinteria  
Charles Blair, Santa Barbara County  
Cathy Schlottmann, Santa Barbara County  
Adam Lambert, Santa Barbara County

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

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

## REGULAR MEETING OF THE BOARD OF TRUSTEES

HOPE SCHOOL BOARD ROOM, 3970 LA COLINA ROAD, SANTA BARBARA CALIFORNIA 93110

NOVEMBER 14, 2019, 2:00 PM

# AGENDA

### 1. ROLL CALL

### 2. CONFIRMATION OF AGENDA

### 3. STAFF ANNOUNCEMENTS regarding District business

**A.** Reminder to complete sexual harassment and abusive conduct prevention training

**B.** Board service term expiration schedule:

<b>Charles Blair</b>	<b>12/18/2019</b>	<b>Patty DeDominic</b>	<b>12/31/2019</b>
Adam Lambert	12/31/2020	Craig Geyer	12/31/2020
Ron Hurd	02/2021	<b>Cathy Schlottmann</b>	<b>12/08/2019</b>
Robert Williams	12/31/2020	Teri Jory	03/19/2021

### 4. CORRESPONDENCE

**A.** County of Santa Barbara Financial Highlights for Fiscal Year 2018-2019

<http://countyofsb.org/uploadedFiles/auditor/content/2019FinancialHighlight.pdf>

**B.** CERBT Quarterly Statement (Page 3)

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

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 Items requiring additional discussion may be withdrawn from the listing and addressed in separate actions.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

**A.** Approval of the Minutes of the October 10, 2019 regular meeting (Page 5)

**B.** Approval of the October Financial Statements for County Fund 4160 (Page 8)

**C.** Approval of the October Disbursement Report (Page 13)

**D.** Approval of the October Disease Surveillance Report (Page 19)

**E.** Approval of the October District Operations Report (Page 22)

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

**A.** Mission Hills rat infestation update

**B.** District counsel services

**C.** Accounts receivable contracts' status (5909 Misc. Revenue) (Page 23)

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

**A.** Accept and/or approve MVMDSBC's Actuarial Study of Retiree Health Liabilities Under GASB 74/75 (Page 24)

**B.** Discuss the monthly deposit to California Employers Retirement Benefit Trust for other post employment benefits (Page 55)

MVMDSBC's current monthly contribution is \$4,333

**C.** Approve Engineer's Report for Fiscal Year 2019-2020

The report is available here: <https://www.mvmdistrict.com/files/132957150.pdf>

9. MANAGER'S REPORT (Page 56)

10. BOARD ANNOUNCEMENTS

11. ADJOURNMENT (Next scheduled meeting: 2:00 PM; Thursday, December 12, 2019)

Mosquito and Vector Management District of Santa Barbara County

CERBT Strategy 3

Entity #: SKB8-1836728662-001

Quarter Ended September 30, 2019



**Market Value Summary:**

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$388,761.29	\$388,761.29
Contribution	12,999.00	12,999.00
Disbursement	(5,495.07)	(5,495.07)
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	9,151.23	9,151.23
Administrative Expenses	(49.30)	(49.30)
Investment Expense	(36.10)	(36.10)
Other	0.00	0.00
Ending Balance	\$405,331.05	\$405,331.05
FY End Contrib per GASB 74 Para 22	0.00	0.00
FY End Disbursement Accrual	5,495.07	5,495.07
Grand Total	\$410,826.12	\$410,826.12

**Unit Value Summary:**

	QTD Current Period	Fiscal Year to Date
Beginning Units	26,023.216	26,023.216
Unit Purchases from Contributions	847.731	847.731
Unit Sales for Withdrawals	(362.546)	(362.546)
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	26,508.401	26,508.401
Period Beginning Unit Value	15.150168	15.150168
Period Ending Unit Value	15.497948	15.497948

Please note the Grand Total is your actual fund account balance at the end of the period, including all contributions per GASB 74 paragraph 22 and accrued disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CERBT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 09/30/2019  
 Mosquito and Vector Management District of Santa Barbara County  
 Entity #: SKB8-1836728662-001



Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
07/01/2019	Distribution	(\$5,495.07)	\$15.156898	(362.546)		
07/01/2019	FY 18-19 Disbursement Accrual Reversal	\$5,495.07				
07/16/2019	Contribution	\$4,333.00	\$15.168550	285.657	CK 9729767	
08/16/2019	Contribution	\$4,333.00	\$15.396399	281.429	CK 09731335	
09/17/2019	Contribution	\$4,333.00	\$15.439446	280.645	CK 9733010	

Client Contact:  
 CERBT4U@CalPERS.ca.gov

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT  
of Santa Barbara County  
MINUTES OF REGULAR MEETING OF TRUSTEES  
October 10<sup>th</sup>, 2019**

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, October 10<sup>th</sup>, 2019 at the Hope School Board Room, 3970 La Colina Road, Santa Barbara, CA.

1. ROLL CALL.

TRUSTEES PRESENT:

President Patty DeDominic  
Vice-President Ron Hurd  
Trustee Charlie Blair  
Trustee Cathy Schlottmann  
Trustee Robert Williams  
Trustee Craig Geyer  
Trustee Lambert

TRUSTEES ABSENT:

Secretary Teri Jory

IN ATTENDANCE:

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

2. CONFIRMATION OF AGENDA

*-No changes requested.*

3. STAFF ANNOUNCEMENTS regarding District business.

-Introduction of new trustee, Adam Lambert, representing Santa Barbara County  
*-Trustee Lambert discussed his academic and professional background and oath of office was administered by President DeDominic.*

4. CORRESPONDENCE

- A. Letter detailing assessments to be levied as confirmed with the County Auditor for FY 2019-20
- B. Report submitted to the SB County Dept. of Finance of the estimated January 1, 2020 distributions for Recognized Obligation Payments and reports detailing the actual distributions to each Affected Taxing Entity by revenue type  
From SB County Auditor-Controller's Office. The funding Successor Agency (SB County) recognized obligations from January 2020 through June 2020).
- C. 2019/20 Property Tax Apportionment/Allocation Factors & Estimated Revenue documents
  - 1. Property Tax Allocation Memo
  - 2. Allocation Factors and Estimated Property Tax Revenue
  - 3. Increment Growth by Fund
  - 4. Increment Growth Summary

## 5. Redevelopment Increment Summary by Fund

**D. VCJPA - Summary of the Member Contingency Fund - Prudent Balance Calculation as of August 31, 2019** On 4/17/19, the VCJPA Board of Directors voted to dissolve the Property Contingency Fund and transfer all member Property Contingency Fund balances to the Member Contingency Fund effective July 1, 2019. Monies have now been transferred in accordance with the Board's instruction.

### 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 September 12, 2019 regular meeting

**B.** Approval of the September Financial Statements for County Fund 4160

**C.** Approval of the September Vendor Disbursement Report

**D.** Approval of the September Disease Surveillance Report

**E.** Approval of the September District Operations Report

*-It was moved by Trustee Blair and seconded by Trustee Williams to approve the Items of General Consent. It was noted that the Board action for Closed Session should be placed under Closed Session Item number three and that start and end times for Closed Sessions should be included in the minutes. Approval of Items of General Consent passed unanimously.*

### 7. OLD BUSINESS

**A.** Mission Hills rat infestation update

*-The Department of Planning and Development, along with Vector Control Technician Cram, inspected the inside of the home. It was discovered that the title has been transferred to Deutsche Bank.*

**B.** Reconsider computer upgrades: Support for Windows 7 will end in January 2020. The lack of security updates will leave the system vulnerable to malware.

*-The increased tax allocation would be sufficient funds to cover replacement of equipment. It was moved by Trustee Geyer to approve purchase of seven new workstations. Seconded by Trustee Schlottmann and passed unanimously.*

**C.** Accounts receivable contracts' status (5909 Misc. Revenue)

*“Currently cash basis” column represents transactions for revenue and expenses only when the corresponding cash is received or payments are made.*

*-A reminder will be sent to the SB Airport to return completed agreement.*

**D.** New vehicle update

*-New vehicle has not been purchased as staff has found current fleet sufficient for the time being.*

### 8. NEW BUSINESS

**A.** Review existing agreement with Counsel and discuss District Counsel Services

*-Staff was directed to explore the possibility of being represented by Santa Barbara County Counsel.*

**B.** Develop an Ex Parte communication policy

*-Board discussed whether a policy is currently in place which dictates appropriate action of trustees when contacted directly by a member of the public.*

C. Consideration of a new CalPERS Prefunding Program: California Employer's Pension Prefunding Trust (CEPPT)

A trust fund that generates investment income to pre-fund CERBT-OPEB. See handout packet with Powerpoint printout.

*-Actuary and accountant will be consulted regarding this option.*

9. MANAGER'S REPORT

*-No discussion occurred for this item.*

10. BOARD ANNOUNCEMENTS

*-Trustee Blair announced that there was no September SBCCSDA meeting and the October meeting will be held at the Goleta Sanitary District.*

11. ADJOURNMENT

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

*-Meeting adjourned at 3:50 PM.*

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

BY:

APPROVED:

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Patty DeDominic  
Board President

-----  
Teri Jory  
Board Secretary

# Financial Status (Real-Time)

As of: 10/31/2019 (33% 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	6/30/2020 Fiscal Year Adjusted Budget	10/31/2019 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	397,580.00	0.00	-397,580.00	0.00 %
3011 -- Property Tax-Unitary	1,030.00	0.00	-1,030.00	0.00 %
3020 -- Property Tax-Current Unsecd	19,570.00	17,632.45	-1,937.55	90.10 %
3028 -- RDA Pass-through Payments	2,000.00	0.00	-2,000.00	0.00 %
3029 -- RDA RPTTF Resid Distributions	4,000.00	0.00	-4,000.00	0.00 %
3040 -- Property Tax-Prior Secured	618.00	0.00	-618.00	0.00 %
3050 -- Property Tax-Prior Unsecured	412.00	0.00	-412.00	0.00 %
3054 -- Supplemental Pty Tax-Current	3,090.00	0.00	-3,090.00	0.00 %
Taxes	428,300.00	17,632.45	-410,667.55	4.12 %
<b>Use of Money and Property</b>				
3380 -- Interest Income	4,650.00	5,043.45	393.45	108.46 %
3381 -- Unrealized Gain/Loss Invstmnts	-3,527.00	-1,526.43	2,000.57	43.28 %
Use of Money and Property	1,123.00	3,517.02	2,394.02	313.18 %
<b>Intergovernmental Revenue-State</b>				
4220 -- Homeowners Property Tax Relief	2,000.00	0.00	-2,000.00	0.00 %
Intergovernmental Revenue-State	2,000.00	0.00	-2,000.00	0.00 %
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	10,000.00	0.00	-10,000.00	0.00 %
Intergovernmental Revenue-Other	10,000.00	0.00	-10,000.00	0.00 %
<b>Charges for Services</b>				
4877 -- Other Special Assessments	620,771.00	0.00	-620,771.00	0.00 %
Charges for Services	620,771.00	0.00	-620,771.00	0.00 %
<b>Miscellaneous Revenue</b>				
5891 -- Refunds/Repayments	0.00	5,495.07	5,495.07	--



# Financial Status (Real-Time)

As of: 10/31/2019 (33% 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	6/30/2020 Fiscal Year Adjusted Budget	10/31/2019 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
5909 -- Other Miscellaneous Revenue	105,000.00	36,140.17	-68,859.83	34.42 %
Miscellaneous Revenue	105,000.00	41,635.24	-63,364.76	39.65 %
Revenues	1,167,194.00	62,784.71	-1,104,409.29	5.38 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	455,725.00	128,714.15	327,010.85	28.24 %
6210 -- Commissioner/Director/Trustee	9,600.00	2,800.00	6,800.00	29.17 %
6400 -- Retirement Contribution	162,000.00	41,595.60	120,404.40	25.68 %
6475 -- Retiree Medical OPEB	22,300.00	5,344.21	16,955.79	23.97 %
6500 -- FICA Contribution	28,860.00	8,127.01	20,732.99	28.16 %
6550 -- FICA/Medicare	6,750.00	1,900.67	4,849.33	28.16 %
6600 -- Health Insurance Contrib	138,116.00	42,538.93	95,577.07	30.80 %
6700 -- Unemployment Ins Contribution	3,500.00	75.60	3,424.40	2.16 %
6900 -- Workers Compensation	21,022.00	21,011.00	11.00	99.95 %
Salaries and Employee Benefits	847,873.00	252,107.17	595,765.83	29.73 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	6,000.00	2,072.47	3,927.53	34.54 %
7050 -- Communications	5,200.00	1,743.60	3,456.40	33.53 %
7070 -- Household Supplies	2,800.00	681.00	2,119.00	24.32 %
7090 -- Insurance	16,803.00	16,619.00	184.00	98.90 %
7120 -- Equipment Maintenance	5,675.00	3,599.92	2,075.08	63.43 %
7121 -- Operating Supplies	9,000.00	2,829.54	6,170.46	31.44 %
7124 -- IT Software Maintenance	11,000.00	999.95	10,000.05	9.09 %
7200 -- Structure & Ground Maintenance	3,500.00	0.00	3,500.00	0.00 %
7430 -- Memberships	14,500.00	15,242.00	-742.00	105.12 %
7450 -- Office Expense	5,500.00	1,411.81	4,088.19	25.67 %

# Financial Status (Real-Time)

As of: 10/31/2019 (33% 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	6/30/2020 Fiscal Year Adjusted Budget	10/31/2019 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
7460 -- Professional & Special Service	59,785.00	19,006.65	40,778.35	31.79 %
7508 -- Legal Fees	23,000.00	4,777.48	18,222.52	20.77 %
7546 -- Administrative Expense	5,700.00	1,035.25	4,664.75	18.16 %
7650 -- Special Departmental Expense	75,000.00	49,516.77	25,483.23	66.02 %
7653 -- Training Fees & Supplies	3,000.00	216.00	2,784.00	7.20 %
7730 -- Transportation and Travel	4,000.00	1,335.26	2,664.74	33.38 %
7731 -- Gasoline-Oil-Fuel	9,500.00	3,168.18	6,331.82	33.35 %
7760 -- Utilities	4,800.00	1,253.60	3,546.40	26.12 %
Services and Supplies	264,763.00	125,508.48	139,254.52	47.40 %
Other Charges				
7860 -- Contrib To Other Agencies	52,000.00	17,332.00	34,668.00	33.33 %
Other Charges	52,000.00	17,332.00	34,668.00	33.33 %
Capital Assets				
8300 -- Equipment	65,000.00	0.00	65,000.00	0.00 %
Capital Assets	65,000.00	0.00	65,000.00	0.00 %
Expenditures	1,229,636.00	394,947.65	834,688.35	32.12 %
Other Financing Sources & Uses				
Other Financing Sources				
5911 -- Oper Trf (In)-Other Funds	94,300.00	0.00	-94,300.00	0.00 %
Other Financing Sources	94,300.00	0.00	-94,300.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	33,385.00	0.00	33,385.00	0.00 %
Other Financing Uses	33,385.00	0.00	33,385.00	0.00 %
Other Financing Sources & Uses	60,915.00	0.00	-60,915.00	0.00 %

# Financial Status (Real-Time)

As of: 10/31/2019 (33% 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	6/30/2020 Fiscal Year Adjusted Budget	10/31/2019 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	1,527.00	1,526.43	-0.57	99.96 %
Decrease to Restricted	1,527.00	1,526.43	-0.57	99.96 %
Changes to Fund Balances	1,527.00	1,526.43	-0.57	99.96 %
Mosquito & Vector Mgt District	0.00	-330,636.51	-330,636.51	--
Net Financial Impact	0.00	-330,636.51	-330,636.51	--

# Cash Balances

As of: 10/31/2019  
Accounting Period: CLOSED

Selection Criteria: Fund = 4160-4161

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

Fund	10/1/2019 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	10/31/2019 Ending Balance
4160 -- Mosquito & Vector Mgt District	952,873.85	0.00	22,782.90	31,107.18	44,107.18	900,442.39
4161 -- SB Vector-Cap Asset Reserve	580,920.79	0.00	2,805.91	0.00	0.00	583,726.70
Total Report	1,533,794.64	0.00	25,588.81	31,107.18	44,107.18	1,484,169.09

# Vendor Disbursements

From 10/1/2019 to 10/31/2019

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 - 09734789	10/09/2019	880		Vendor Account: 1836728662-001	4,333.00
Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					4,333.00
Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM					
ACH - 653690	10/03/2019	880		Vendor Account:	1,558.58
ACH - 656834	10/28/2019	880		Vendor Account: .....	2,061.31
Total US BANK CORPORATE PAYMENT SYSTEM					3,619.89
Vendor 008116 -- HOWELL MOORE & GOUGH LLP					
W - 09734722	10/09/2019	880		Vendor Invoice #: 41320; Vendor Account: 18472-0001	1,787.50
Total HOWELL MOORE & GOUGH LLP					1,787.50
Vendor 019355 -- JESSICA SPRIGG					
W - 09734644	10/08/2019	880		REIMBURSEMENT MLG 7/11, 8/8, 9/12	38.28
Total JESSICA SPRIGG					38.28
Vendor 032624 -- SANTA BARBARA ICE & PROPANE					
W - 09734730	10/09/2019	880		Vendor Account: VECTOR	309.94
Total SANTA BARBARA ICE & PROPANE					309.94
Vendor 050379 -- ADP INC					
EFT	10/25/2019	880		Vendor Invoice #: 542016403	390.60
Total ADP INC					390.60
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 654601	10/09/2019	880		UNION DUES 10/05/19	48.00
ACH - 656992	10/29/2019	880		UNION DUES 10/19/19	48.00
Total CITY EMPLOYEES ASSOC LLC					96.00
Vendor 132153 -- MVCAC MOSQUITO & VECTOR CONTROL ASSOC OF CA					
W - 09735844	10/28/2019	880		Vendor Invoice #: 7361201	780.00
Total MVCAC MOSQUITO & VECTOR CONTROL ASSOC OF CA					780.00

# Vendor Disbursements

From 10/1/2019 to 10/31/2019

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 134673 -- CALIFORNIA SPECIAL DISTRICTS ASSOCIATION					
ACH - 655871	10/18/2019	880		Vendor Account: 106	3,767.00
Total CALIFORNIA SPECIAL DISTRICTS ASSOCIATION					3,767.00
Vendor 194683 -- Allied Administrators for Delta Dental					
ACH - 654633	10/09/2019	880		Vendor Account: 07917-06145	971.74
Total Allied Administrators for Delta Dental					971.74
Vendor 244645 -- AFLAC					
W - 09735850	10/28/2019	880		Vendor Invoice #: 916638; Vendor Account: BWN82	226.44
Total AFLAC					226.44
Vendor 246891 -- MISSION LINEN SUPPLY					
ACH - 654641	10/09/2019	880		Vendor Account: 242387	353.16
Total MISSION LINEN SUPPLY					353.16
Vendor 252027 -- Educated Car Wash					
ACH - 654644	10/09/2019	880		Vendor Invoice #: 866; Vendor Account: Mosquito VMD	76.55
Total Educated Car Wash					76.55
Vendor 275268 -- FEDEX					
ACH - 654649	10/09/2019	880		Vendor Invoice #: 6-758-27234; Vendor Account: 2346-4570-6	119.02
Total FEDEX					119.02
Vendor 346888 -- CARRIE TROUP CPA					
ACH - 656919	10/28/2019	880		Vendor Invoice #: 00919v	2,325.00
Total CARRIE TROUP CPA					2,325.00
Vendor 522736 -- McCormix Corporation					
ACH - 654678	10/09/2019	880		Vendor Account: 3581	728.95
Total McCormix Corporation					728.95
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 655916	10/18/2019	880		Vendor Account: 20-1620-01	62.29



# Vendor Disbursements

From 10/1/2019 to 10/31/2019

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 MONTECITO WATER DISTRICT					62.29
Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
ACH - 655950	10/18/2019	880		Vendor Invoice #: 1800; Vendor Account: 1836728662	10,560.93
Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					10,560.93
Vendor 651000 -- QUILL CORP					
W - 09735860	10/28/2019	880		Vendor Invoice #: 1817146; Vendor Account: 8029718	104.51
Total QUILL CORP					104.51
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	10/10/2019	880		Vendor Account: 710175	14,832.97
EFT	10/24/2019	880		Vendor Account: 710175	15,883.61
Total STATE/FEDERAL TAXES & DIRECT DEPOSITS					30,716.58
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 654696	10/09/2019	880		Vendor Account: 2-03-674-6246	162.32
Total SOUTHERN CALIFORNIA EDISON					162.32
Vendor 767800 -- THE GAS COMPANY					
ACH - 654698	10/09/2019	880		Vendor Account: 067 514 4833 0	19.36
Total THE GAS COMPANY					19.36
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 656018	10/18/2019	880		Vendor Account: 001 3011 026941801	405.46
Total COX COMMUNICATIONS - BUSINESS					405.46
Vendor 855111 -- Vision Service Plan-CA					
ACH - 657030	10/29/2019	880		Vendor Invoice #: 807728149; Vendor Account: 30011671	195.18
Total Vision Service Plan-CA					195.18
Total Mosquito & Vector Mgt District					62,149.70



P.O. BOX 6343  
FARGO ND 58125-6343



000001975 01 SP 0.560 106481082763398 P  
MVM DISTRICT  
DAVID CHANG  
PO BOX 1389  
2450 LILLIE AVE  
SUMMERLAND CA 93067-1389

ACCOUNT NUMBER \_\_\_\_\_  
STATEMENT DATE 10-22-2019  
AMOUNT DUE \$2,061.31  
NEW BALANCE \$2,061.31  
PAYMENT DUE ON RECEIPT

**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	\$1,558.58	\$2,061.31	\$0.00	\$0.00	\$0.00	\$0.00	\$1,558.58	\$2,061.31	

CORPORATE ACCOUNT ACTIVITY					
MVM DISTRICT					TOTAL CORPORATE ACTIVITY
					\$1,558.58 CR
Post Date	Tran Date	Reference Number	Transaction Description		Amount
10-04	10-04	74798269277000000000081	PAYMENT - 653690 00000 A		1,558.58 PY

NEW ACTIVITY					
VESNA IBARRA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$256.89	\$0.00	\$256.89
Post Date	Tran Date	Reference Number	Transaction Description		Amount
09-27	09-26	24755429269282694913243	FAST LANE 2015 SANTA BARBARA CA		64.05
09-27	09-26	24765019270091000784733	MINER'S ACE HARDWARE GOLETA CA		16.78
10-02	10-01	24040839274900013300556	LA CUMBRE FEED SANTA BARBARA CA		134.76
10-03	10-02	24431059276838001234918	O'REILLY AUTO PARTS 2697 SANTA BARBARA CA		41.30

CUSTOMER SERVICE CALL	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	800-344-5696		PREVIOUS BALANCE	1,558.58
		PURCHASES & OTHER CHARGES	2,061.31	
	STATEMENT DATE	DISPUTED AMOUNT	CASH ADVANCES	.00
	10/22/19	.00	CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	.00
			PAYMENTS	1,558.58
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		ACCOUNT BALANCE	2,061.31
	2,061.31			





Company Name: MVM DISTRICT
Corporate Account Number:
Statement Date: 10-22-2019

NEW ACTIVITY					
<b>JESSICA E SPRIGG</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$132.99	\$0.00	\$132.99
Post Date	Tran Date	Reference Number	Transaction Description		Amount
09-26	09-25	24231689269837000174013	SMART AND FINAL 915 CARPENTERIA CA		5.00
09-26	09-25	24492159268637617894758	SP * LUXPRODUCTSCORPOR HTTPSLUXPRODU PA		39.99
09-30	09-26	24122599270017029981454	WORLDWIDE AQUATICS 661-854-4337 CA		33.00
10-21	10-18	24137469292001343802862	USPS PO 0575840167 SUMMERLAND CA		55.00
<b>BRIAN J CABRERA</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$1,234.32	\$0.00	\$1,234.32
Post Date	Tran Date	Reference Number	Transaction Description		Amount
09-26	09-25	24431059269838000795322	O'REILLY AUTO PARTS 3770 GOLETA CA		15.60
09-26	09-25	24431069268722768220709	CORTONA INN & SUITES 7149715000 CA 293007149715000 ARRIVAL: 09-25-19		155.61
09-26	09-25	24492159268894562274441	SAMPLEPREP 732-623-0494 NJ		115.66
09-27	09-26	24431069269722768261074	CORTONA INN & SUITES ANAHEIM CA 29300 ARRIVAL: 09-25-19		155.61
10-01	09-30	24431059274838000799160	O'REILLY AUTO PARTS 3770 GOLETA CA		24.76
10-02	10-01	24445009275000670058504	AMERICAS TIRE CAL 48 GOLETA CA		765.48
10-07	10-04	24137469278001283323018	USPS PO 0575840167 SUMMERLAND CA		1.60
<b>ROBBY R SHARP</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$38.00	\$0.00	\$38.00
Post Date	Tran Date	Reference Number	Transaction Description		Amount
10-15	10-14	24492159287740262681285	SQ *ISLAND SEED AND GOLETA CA		38.00
<b>KAREN EGERMAN-SCHULTZ</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$353.84	\$0.00	\$353.84
Post Date	Tran Date	Reference Number	Transaction Description		Amount
09-25	09-24	24445009268600102631882	EXPEDIA 7478000908525 EXPEDIA.COM NV		90.40
09-25	09-24	24801979268286573400031	GLACIER ICE CO SAN LUIS OBIS CA		70.25
09-26	09-25	24692169268100021351052	PANERA BREAD #202774 P SAN LUIS OBIS CA		17.21
09-27	09-24	24137469269200399837298	CONSERV FUEL #6112 SAN LUIS OBIS CA		39.62
09-27	09-25	24692169269100605035740	PANERA BREAD #202774 P SAN LUIS OBIS CA		10.97
10-02	10-01	24765019275091000829160	MINER'S ACE HARDWARE GOLETA CA		23.69
10-16	10-15	24040839288900010800057	LA CUMBRE FEED SANTA BARBARA CA		101.70
<b>DONALD CRAM</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$45.27	\$0.00	\$45.27



Company Name: MVM DISTRICT
Corporate Account Number:
Statement Date: 10-22-2019

NEW ACTIVITY				
Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-09	10-08	24231689281081630492180	CHILI'S ARROYO GRANDE ARROYO GRANDE CA	45.27

Department: 00000 Total: \$2,061.31  
Division: 00000 Total: \$2,061.31



## MOSQUITO and VECTOR MANAGEMENT DISTRICT of SANTA BARBARA COUNTY

# DISEASE SURVEILLANCE REPORT

October 2019

### Live Mosquito-Borne Virus Surveillance

Mosquitoes remained very active in some areas near sources of standing water at local marshes, creeks, and drainages due to warm to hot daytime temperatures that occurred throughout the month. Tule mosquitoes (*Culex erythrothorax*), known to vector West Nile Virus, accounted for 92% of the trap catches in Santa Barbara County. Only 17 western encephalitis mosquitoes (*Cx. tarsalis*) were trapped, accounting for only 0.6% of the total mosquitoes caught. The remaining trap catches consisted of *Culiseta* species and 3 *Anopheles hermsi* mosquitoes.

Location	Date	Number of Mosquitoes	Number of Traps*	Mosquitoes per Trap Night	Pools Submitted	Result
<b>Santa Barbara County</b>						
North Campus Open Space, UCSB	10/2 – 10/3	705	12	59	12	Negative
El Estero Wastewater Treatment Plant (East Yanonali St.)	10/3 - 10/4	86	12	7	2	Negative
North Campus Open Space, UCSB <sup>a</sup>	10/16 – 10/17	1,075	12	90	11	Negative
Lake Los Carneros <sup>b</sup>	10/16 – 10/17	15	10	1.5	None	---
UCSB/SB Airport Bluffs <sup>c</sup>	10/28 – 10/29	951	12	79	11	Negative
<b>San Luis Obispo County</b>						
Islay Park, SLO	10/22 – 10/23	20	6	3.3	None	---
Laguna Lake Park, SLO	10/22 – 10/23	81	4	20	2	Negative
SLO Water Treatment Plant, Stenner Rd.	10/22 – 10/23	70	2	35	None	---
Sinsheimer Park, SLO	10/22 – 10/23	0	0	0	None	---

\*Encephalitis Virus Survey (CO<sub>2</sub>) traps.

<sup>a</sup> 185 *Culicoides* (biting midges) and 22 black flies (biting flies).

<sup>b</sup> 5 *Culicoides*

<sup>c</sup> 5 *Culicoides*

### West Nile Virus Activity

No dead birds in Santa Barbara County were reported to the Dead Bird Hotline or the online Dead Bird reporting website [http://www.westnile.ca.gov/report\\_wnv.php](http://www.westnile.ca.gov/report_wnv.php).

The number of human WNV cases in California increased from 112 to 178 this month. There have been 114 cases of neuroinvasive disease and 5 fatalities so far this year. Colusa (1), Sacramento (2) and Ventura (1) counties each reported their first human cases of WNV infection for 2019. As of November 1, 17 other counties have reported human WNV infection: Amador (1), Butte (5), Fresno (46), Imperial (3), Kern (19), Los Angeles (24), Madera (2), Merced (8), Orange (5), Riverside (10), San Bernardino (5), San Diego (2), San Joaquin (7), San Luis Obispo (2), Solano (1), Stanislaus (17), and Tulare (17).

There have been 15 reported cases of infected horses in 12 counties this year: Fresno (2), Kern (2), Madera (1), Merced (1), Riverside (1), Sacramento (1), San Bernardino (1), San Joaquin (1), Stanislaus (2), Tulare (1) Tuolumne (1) and Ventura (1).

No WNV activity of any kind has been detected in Santa Barbara County this year, to date.

### **St. Louis Encephalitis Virus Activity**

California Department of Public Health (CDPH) did not report any new cases of humans infected with SLEV. There have been 5 reported cases of SLEV illness this year from 3 counties: Fresno (2), Imperial (2), and Kern (1). Positive mosquito pools were reported for the first time from L.A., Madera, Merced, Orange, and San Bernardino counties. A total of 355 positive mosquito pools have been reported in 2019 from 12 counties: Fresno (58), Imperial (5), Kern (56), Kings (4), Los Angeles (2), Madera (5), Merced (2), Orange (3), Riverside (107), San Bernardino (4), Stanislaus (13), and Tulare (96). SLEV activity has never been confirmed in Santa Barbara County, to date.

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

CDPH releases their Zika reports on the first Friday of the month. As of November 1, there have been 735 travel-associated Zika virus infections in California since 2015 with 30 cases reported so far in 2019. Two new infections in California were reported in October. Neither yellow fever mosquitoes, *Aedes aegypti*, nor Asian tiger mosquitoes, *Ae. albopictus* (both known vectors of the Zika virus) have ever been detected in Santa Barbara County, to date. However, invasive *Aedes* are present in the following counties: Los Angeles, Orange, San Diego, Riverside, San Bernardino, Imperial, Kern, Kings, Fresno, Madera, Merced, San Joaquin, Placer, Sacramento, Stanislaus and Tulare.

### **Western Equine Encephalitis**

There was no reportable WEE activity in California for October.

### **Sentinel Chicken Flocks**

The District currently maintains 5 sentinel chicken flocks in Santa Barbara County located at the Carpinteria Sanitary District, Goleta Sanitary District, Mission Hills Community Services District, Los Prietos Ranger Station in the Los Padres National Forest and the Solvang City Wastewater Treatment Plant. Blood samples collected from chickens on 10/1, 10/2, 10/14 and 10/15 all tested negative for the presence of WNV, SLEV and Western Equine Encephalitis virus. Results are pending for samples collected on 10/28 and 10/29.



### Biting midge, *Culicoides* species

These flies are very small – measuring only 3 mm (1/10 inch) long – and because of their small size they are also known as “no-see-ums”. Biting midges can be very irritating because though you might feel them biting they are very hard to see, especially when they are flying. Biting midge bites produce small, red welts that are extremely itchy. Multiple bites can result in an intense, burning itch over the affected area. Various *Culicoides* species are known to vector a variety of viruses and roundworms to humans and animals worldwide. Although, *Culicoides* are not known to vector pathogens to humans here in North America, they do vector pathogens to animals. The most serious of these is bluetongue virus which can cause a serious, debilitating, even fatal illness in cattle and sheep.

# Mosquito and Vector Management District of Santa Barbara County

## Report of District Operations - October 2019

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.	Total hours devoted to zone
Goleta	21.0	3.0	1			3.0		1	1.5	2		15.5	2.5			46.5
Goleta Valley	46.0	10.5			1	2.5		2	5.0	1			8.5	3.0		75.5
Rancho Embarcadero	2.0	0.5														2.5
Isla Vista	2.0	1.0														3.0
Hope Ranch	3.0	0.5														3.5
Hidden Valley	1.5	0.5														2.0
Santa Barbara area	28.5	3.0	3	1					15.0				8.5	10.0		65.0
Mission Canyon				2												0.0
Montecito	7.0	1.5	1	4	1	0.5		1								9.0
Summerland	3.0	1.0														4.0
Carpinteria	10.0	1.0		2					0.5			12.5		1.5		25.5
Carpinteria Valley	3.5	1.0														4.5
Carp Salt Marsh	15.0															15.0
Camino Real																0.0
Storke Ranch																0.0
Goleta Sanitary																0.0
Lake Los Cameros	3.0	2.0											2.5			7.5
UCSB	2.5	0.5											22.0			25.0
Santa Barbara Airport	13.5	3.5														17.0
City of Santa Barbara	3.5	1.0														4.5
SoCalGas																0.0
<b>South County</b>	<b>165.0</b>	<b>30.5</b>	<b>5</b>	<b>9</b>	<b>2</b>	<b>6.0</b>	<b>0.0</b>	<b>4</b>	<b>22.0</b>	<b>3</b>	<b>0.0</b>	<b>28.0</b>	<b>22.5</b>	<b>14.5</b>	<b>0</b>	<b>288.5</b>
																0.0
<b>North County</b>													<b>38.5</b>			
Pismo Beach	5.0	4.0											5.0			14.0
Oceano Dunes	16.5	11.0											6.5			34.0
San Luis Obispo													25.25			25.25
<b>SLO County</b>	<b>21.5</b>	<b>15.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>36.75</b>	<b>0.0</b>	<b>0</b>	<b>73.3</b>
<b>Monthly Totals</b>	<b>186.5</b>	<b>45.5</b>	<b>5</b>	<b>9</b>	<b>2</b>	<b>6.0</b>	<b>0.0</b>	<b>4</b>	<b>22.0</b>	<b>3</b>	<b>0.0</b>	<b>66.5</b>	<b>59.25</b>	<b>14.5</b>	<b>0</b>	<b>400.3</b>
<b>Year to Date</b>	<b>1859.5</b>	<b>635.0</b>	<b>41</b>	<b>88</b>	<b>28</b>	<b>29.5</b>	<b>1.0</b>	<b>15</b>	<b>221.5</b>	<b>22</b>	<b>0.0</b>	<b>506.5</b>	<b>301.8</b>	<b>29.0</b>	<b>5</b>	

	This Month	Year to Date
<b>Total Inspection Hours</b>	<b>214.5</b>	<b>2151.0</b>
<b>Total Treatment Hours</b>	<b>45.5</b>	<b>635.0</b>
<b>Total Mileage</b>	<b>4,375.0</b>	<b>37,215.0</b>

				today		November 8, 2019	
				status as of		November 8, 2019	
Account		MOU Maximum	Income Average	MMP	MOU expiry	MOU Status	
<a href="#">1</a>	Wynmark	\$ 1,630	\$ 980	FYE20	<a href="#">none</a>	FYE20 COMPLETE	
<a href="#">3</a>	Goleta Sanitary District	\$ 4,082	\$ 1,225	FYE20	<a href="#">none</a>	FYE20 COMPLETE	
<a href="#">4</a>	Goleta, City of	\$ 20,124	\$ 2,380	FYE19	<a href="#">none</a>	FYE21 complete	
<a href="#">5</a>	Oceano Dunes District	\$ 30,000	\$ 15,000	2019	<a href="#">2018-19</a>	2018-19 COMPLETE working on contract with State Parks for 2020	
<a href="#">6</a>	Pismo Beach, City of	\$ 11,854	\$ 4,000	FYE19	<a href="#">none</a>	FYE21 MOU-MMP complete	
<a href="#">7</a>	Santa Barbara Airport	\$ 74,000	\$ 48,180	FYE21	<a href="#">none</a>	FYE21 Complete	
<a href="#">8</a>	Santa Barbara, City of	\$ 11,948	\$ 10,000	FYE21	<a href="#">none</a>	FYE21 COMPLETE	
<a href="#">9</a>	SoCalGas	\$ 200	\$ 200	FYE19	<a href="#">draft</a>	Contract complete, sent for approval	
<a href="#">10</a>	Cal-Storke, LLC	\$ 1,400	\$ 1,400			Contract updated, sent for approval	
<a href="#">11</a>	UCSB	\$ 41,000	\$ 20,000	FYE20	<a href="#">200630</a>	FYE20 COMPLETE	
<a href="#">12</a>	San Luis Obispo,	\$ 26,340	\$ 12,165	FYE20	<a href="#">none</a>	FYE20 complete	
		\$ 222,578	\$ 115,530				
						needs work - priority	
						needs work - partially complete	
						valid, but needs work	
						valid, complete but waiting	
						valid, complete	

Labor Rates								Material Costs (**)										
OM	VT2	VT1	T1	T2	T3	T4	Flat	DART	mileage (2019)	dry ice	Altosid (30 day) Briquets	Altosid XR Briquets	Altosid pellets	Natular r XRT	Natular T30	Vecto Bac G	Vecto Lex FG	
\$ 77.28	\$70.33	\$62.06															\$2.81	
\$ 77.28			\$62.06	\$70.33	\$69.41	\$68.88					\$99.82		\$27.59				\$2.79	\$6.96
\$ 95.30			\$72.18	\$79.34	\$78.25	\$79.81					\$99.82				\$119.23		\$2.79	\$6.96
\$ 77.28			\$62.06	\$70.33	\$69.41	\$68.88		\$20.00	\$0.580	\$1.62							\$2.79	\$6.96
\$108.91			\$82.50	\$90.67	\$89.43	\$91.21		\$20.00	\$0.580	\$1.62	\$99.82						\$2.81	\$6.96
\$ 95.30			\$71.22	\$78.12	\$77.13	\$78.61					\$99.82		\$27.59				\$2.79	\$6.81
\$ 95.30			\$71.22	\$78.12	\$77.13	\$78.61					\$99.82		\$27.59				\$2.81	\$6.96
							\$ 70											
							\$ 70											
\$ 77.28			\$62.06	\$70.33	\$69.41	\$68.88							\$27.59				\$2.81	\$6.96
\$108.91			\$81.40	\$70.33	\$69.41	\$68.88		\$20.00	\$0.580	\$1.62			na				na	na

	October 1, 2019	Budgeted
FYE 2020	\$ 67,426.73	\$ 105,000
FYE 2019	\$ 109,111.47	\$ 100,000
FYE 2018	\$ 108,081.70	\$ 70,000
FYE 2017	\$ 87,923.06	\$ 105,000
FYE 2016	\$ 58,114.04	\$ 115,000
FYE 2015	\$ 99,346.50	\$ 120,000

**Mosquito & Vector Management District of Santa  
Barbara County  
Actuarial Study of  
Retiree Health Liabilities Under GASB 74/75  
Valuation Date: June 30, 2018  
Measurement Date: June 30, 2018**

*Prepared by:  
Total Compensation Systems, Inc.*

*Date: July 2, 2019*

DRAFT



Table of Contents

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

A. INTRODUCTION ..... 1

B. GENERAL FINDINGS ..... 2

C. DESCRIPTION OF RETIREE BENEFITS ..... 3

D. RECOMMENDATIONS ..... 3

E. CERTIFICATION ..... 4

**PART II: BACKGROUND ..... 6**

A. SUMMARY ..... 6

B. ACTUARIAL ACCRUAL ..... 6

**PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS ..... 8**

A. INTRODUCTION ..... 8

B. LIABILITY FOR RETIREE BENEFITS ..... 8

C. COST TO PREFUND RETIREE BENEFITS ..... 9

*1. Service Cost* ..... 9

*2. Total OPEB Liability (TOL) and Net OPEB Liability (NOL)* ..... 9

*3. OPEB Expense* ..... 10

*4. Deferred Inflows and Outflows* ..... 11

**PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS ..... 12**

**PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS ..... 13**

**PART VI: APPENDICES ..... 14**

APPENDIX A: MATERIALS USED FOR THIS STUDY ..... 14

APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS ..... 15

APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS ..... 16

APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE ..... 20

APPENDIX E: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES ..... 211

APPENDIX F: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES ..... 255

APPENDIX G: GLOSSARY OF RETIREE HEALTH VALUATION TERMS ..... 288

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

**PART I: EXECUTIVE SUMMARY**

**A. Introduction**

Mosquito & Vector Management District of Santa Barbara County engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of June 30, 2018 (the measurement date). The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2019. If the report will first be used for a different fiscal year, the numbers may need to be adjusted accordingly.

This report does not reflect any cash benefits paid unless the retiree is required to provide proof that the cash benefits are used to reimburse the retiree's cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under applicable Governmental Accounting Standards Board (GASB) Standards.

This actuarial study is intended to serve the following purposes:

- To provide information to enable MVMD of Santa Barbara County to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable MVMD of Santa Barbara County to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standards 74 and 75 related to "other postemployment benefits" (OPEB's).

Because this report was prepared in compliance with GASB 74 and 75, MVMD of Santa Barbara County should not use this report for any other purpose without discussion with TCS. This means that any discussions with employee groups, governing Boards, etc. should be restricted to the implications of GASB 74 and 75 compliance.

This actuarial report includes several estimates for MVMD of Santa Barbara County's retiree health program. In addition to the tables included in this report, we also performed cash flow adequacy tests as required under Actuarial Standard of Practice 6 (ASOP 6). Our cash flow adequacy testing covers a twenty-year period. We would be happy to make this cash flow adequacy test available to MVMD of Santa Barbara County in spreadsheet format upon request.

We calculated the following estimates separately for active employees and retirees. We estimated the following:

- the total liability created. (The actuarial present value of projected benefit payments or APVPBP)
- ten years of projected benefit payments.
- the "total OPEB liability (TOL)." (The TOL is the portion of the APVPBP attributable to employees' service prior to the measurement date.)

## Total Compensation Systems, Inc.

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- the “net OPEB liability” (NOL). For plans funded through a trust, this represents the unfunded portion of the liability.
- the service cost (SC). This is the value of OPEB benefits earned for one year of service.
- deferred inflows and outflows of resources attributable to the OPEB plan.
- “OPEB expense.” This is the amount recognized in accrual basis financial statements as the current period expense in addition to contributions. The OPEB expense includes service cost, interest and certain changes in the OPEB liability, adjusted to reflect deferred inflows and outflows.
- Amounts to support financial statement Note Disclosures and Required Supplementary Information (RSI) schedules.

We summarized the data used to perform this study in Appendix A. No effort was made to verify this information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. Service costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report.

### **B. General Findings**

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning July 1, 2018 to be \$11,641 (see Section IV.A.). The “pay-as-you-go” cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning July 1, 2018 (the service cost) is \$23,904. This service cost would increase each year based on covered payroll. Had MVMD of Santa Barbara County begun accruing retiree health benefits when each current employee and retiree was hired, a liability would have accumulated. We estimate the amount that would have accumulated to be \$794,320. This amount is called the "Total OPEB Liability" (TOL). MVMD of Santa Barbara County has set aside funds to cover retiree health liabilities in a GASB 75 qualifying trust. The Fiduciary Net Position of this trust at June 30, 2018 was \$331,478. This leaves a Net OPEB Liability (NOL) of \$462,842.

Based on the information we were provided, the OPEB Expense for the fiscal year ending June 30, 2019 is \$69,837.

We based all of the above estimates on participants as of June, 2018. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

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## C. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<u>All Employees*</u>
Benefit types provided	Medical, dental and vision
Duration of Benefits	Lifetime
Required Service	5 years
Minimum Age	50
Dependent Coverage	Yes
District Contribution %	100%
District Cap	\$2,116 per month**

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

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

## D. Recommendations

It is outside the scope of this report to make specific recommendations of actions MVMD of Santa Barbara County should take to manage the liability created by the current retiree health program. Total Compensation Systems, Inc. can assist in identifying and evaluating options once this report has been studied. The following recommendations are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of MVMD of Santa Barbara County's practices, it is possible that MVMD of Santa Barbara County is already complying with some or all of our recommendations.

- We recommend that MVMD of Santa Barbara County maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, MVMD of Santa Barbara County should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. MVMD of Santa Barbara County should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, MVMD of Santa Barbara County should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- MVMD of Santa Barbara County should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under MVMD of Santa Barbara County's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Appendices

## Total Compensation Systems, Inc.

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B and C for a list of assumptions and concerns.) For example, MVMD of Santa Barbara County should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for MVMD of Santa Barbara County to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

### **E. Certification**

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

This report is for fiscal year July 1, 2018 to June 30, 2019, using a measurement date of June 30, 2018. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by MVMD of Santa Barbara County. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. Information we relied on is listed in Appendix A.

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

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

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

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

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is

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

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complete and has been prepared in accordance with generally accepted actuarial principles and practices and all applicable Actuarial Standards of Practice. I am a member of the American Academy of Actuaries and meet the Qualification Standards to render this actuarial opinion.

Respectfully submitted,

Geoffrey L. Kischuk, FSA, MAAA, FCA  
Consultant  
Total Compensation Systems, Inc.  
(805) 496-1700

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## PART II: BACKGROUND

### A. Summary

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

### B. Actuarial Accrual

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

The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under this method, there are two components of actuarial cost – a “service cost” (SC) and the “Total OPEB Liability” (TOL). GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

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

The service cost is determined using several key assumptions:

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

## Total Compensation Systems, Inc.

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

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

The total OPEB liability (TOL) can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience.

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

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



## PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

### A. Introduction.

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

We summarized actuarial assumptions used for this study in Appendix C.

### B. Liability for Retiree Benefits.

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

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We discounted the expected cost for each year to the measurement date June 30, 2018 at 6% interest. Finally, we multiplied the above discounted expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 1.0000).

We added the actuarial present value of projected benefit payments (APVPBP) for each participant to get the total APVPBP for all participants. The APVPBP is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2018 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age.

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## Actuarial Present Value of Projected Benefit Payments at June 30, 2018

<i>All Participants</i>	
Active: Pre-65	\$476,002
Post-65	\$424,813
Subtotal	\$900,815
Retiree: Pre-65	\$18,429
Post-65	\$91,951
Subtotal	\$110,380
Grand Total	\$1,011,195
Subtotal Pre-65	\$494,431
Subtotal Post-65	\$516,764

The APVPBP should be accrued over the working lifetime of employees. At any time much of it has not been "earned" by employees. The APVPBP is used to develop expense and liability figures. To do so, the APVPBP is divided into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability).

The past service and future service liabilities are each accrued in a different way. We will start with the future service liability which is funded by the service cost.

### C. Cost to Prefund Retiree Benefits

#### 1. Service Cost

The average hire age for eligible employees is 35. To accrue the liability by retirement, the District would accrue the retiree liability over a period of about 25 years (assuming an average retirement age of 60). We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

#### Service Cost Year Beginning July 1, 2018

<i>All Participants</i>	
# of Employees	6
<b>Per Capita Service Cost</b>	
Pre-65 Benefit	\$1,302
Post-65 Benefit	\$2,682
<b>First Year Service Cost</b>	
Pre-65 Benefit	\$7,812
Post-65 Benefit	\$16,092
Total	\$23,904

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. This service cost would increase each year based on covered payroll.

#### 2. Total OPEB Liability (TOL) and Net OPEB Liability (NOL)

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

### Total OPEB Liability (TOL) and Net OPEB Liability (NOL) as of June 30, 2018

<i>All Participants</i>	
Active: Pre-65	\$405,126
Active: Post-65	\$278,814
Subtotal	\$683,940
Retiree: Pre-65	\$18,429
Retiree: Post-65	\$91,951
Subtotal	\$110,380
Subtotal: Pre-65	\$423,555
Subtotal: Post-65	\$370,765
Total OPEB Liability (TOL)	\$794,320
Fiduciary Net Position as of June 30, 2018	\$331,478
Net OPEB Liability (NOL)	\$462,842

The following table shows the reconciliation of the June 30, 2017 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2018 NOL.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2017	\$702,987	\$282,220	\$420,767
Service Cost / Expected Employer/Employee Contributions	\$27,857	\$0	\$27,857
Interest on Total OPEB Liability	\$42,925	\$0	\$42,925
Expected Employer/Employee Interest Contributions	\$0	\$0	\$0
Expected Excess ADC Contributions	\$0	\$0	\$0
Expected Investment Income	\$0	\$17,997	(\$17,997)
Expected Benefit Payments	(\$3,000)	(\$3,000)	\$0
Roll-Forward Balance at June 30, 2018	\$770,769	\$297,217	\$473,552
Changes in Benefit Terms	\$14,916	\$0	\$14,916
Changes in Assumptions	\$0	\$0	\$0
Experience Gains/Losses	\$8,635	\$0	\$8,635
Employer Contributions (Actual less expected)	\$0	\$39,000	(\$39,000)
Employee Contributions	\$0	\$0	\$0
Investment Gains/Losses	\$0	(\$4,210)	\$4,210
Administrative Expense	\$0	(\$529)	\$529
Other	\$0	\$0	\$0
Net Change during 2017-18	\$91,333	\$49,258	\$42,075
Balance at June 30, 2018	\$794,320	\$331,478	\$462,842

### 3. OPEB Expense

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for MVMD

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of Santa Barbara County is shown in Appendix F. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

### Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2019

	<i>Beginning Balance</i>	<i>Ending Balance</i>
Experience Gains/Losses	\$0	\$7,870
Assumption Changes	\$0	\$0
Investment Gains/Losses	\$0	\$3,368
Deferred Balances	\$0	\$11,238

The following table shows the reconciliation between the change in the NOL and the OPEB expense.

### Preliminary OPEB Expense Fiscal Year Ending June 30, 2019

	<i>Beginning Balance</i>	<i>Ending Balance</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$420,767	\$462,842	\$42,075
Deferred Balances	\$0	\$11,238	\$11,238
Change in Net Position	\$420,767	\$451,604	\$30,837
Employer Contributions			\$39,000
Actual minus Expected Benefit Payments*			\$0
Other			\$0
OPEB Expense			\$69,837

\* Counts as contribution.

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, change in TOL due to plan changes; all adjusted for deferred inflows and outflows..

### OPEB Expense Fiscal Year Ending June 30, 2019

	<i>Total</i>
Service Cost	\$27,857
Interest on Total OPEB Liability (TOL)	\$42,925
Employee Contributions	\$0
Recognized Experience Gains/Losses	\$765
Recognized Assumption Changes	\$0
Expected Investment Income	(\$17,997)
Recognized Investment Gains/Losses	\$842
Contributions After Measurement Date (Prior Year)	\$0
Contributions After Measurement Date (Current Year)	\$0
Changes in Benefit Terms	\$14,916
Administrative Expense	\$529
OPEB Expense*	\$69,837

\* May include a slight rounding error.

The above OPEB expense does not include an estimated \$39,000 in employer contributions.

#### 4. Deferred Inflows and Outflows

Certain types of TOL changes are subject to deferral, as are investment gains/losses. Appendix F provides information about deferred inflows and outflows.

**PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS**

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

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

<i>Year Beginning</i>	
<i>July 1</i>	<i>All Participants</i>
2018	\$11,641
2019	\$14,244
2020	\$15,790
2021	\$18,652
2022	\$23,266
2023	\$27,808
2024	\$33,277
2025	\$39,523
2026	\$45,936
2027	\$53,366

### PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 74/75 require annual valuations. Every other year, the valuation requirement can be met by doing a “roll-forward” valuation. However, a full valuation may be required or preferred under certain circumstances.

Following are examples of actions that could trigger a new valuation.

- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.
- An employer should perform a valuation whenever the employer forms a qualifying trust or changes its investment policy.
- An employer should perform a valuation whenever the employer adds or terminates a group of participants that constitutes a significant part of the covered group.

We recommend MVMD of Santa Barbara County take the following actions to ease future valuations.

- We have used our training, experience and information available to us to establish the actuarial assumptions used in this valuation. We have no information to indicate that any of the assumptions do not reasonably reflect future plan experience. However, the District should review the actuarial assumptions in Appendix C carefully. If the District has any reason to believe that any of these assumptions do not reasonably represent the expected future experience of the retiree health plan, the District should engage in discussions or perform analyses to determine the best estimate of the assumption in question.

**PART VI: APPENDICES**

**APPENDIX A: MATERIALS USED FOR THIS STUDY**

We relied on the following materials to complete this study.

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

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**APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS**

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation.

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**APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS**

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

**ACTUARIAL METHODS AND ASSUMPTIONS:**

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

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

To the extent that different benefit formulas apply to different employees of the same class, the service cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees). This greatly simplifies administration and accounting; as well as resulting in the correct service cost for new hires.

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

## Total Compensation Systems, Inc.

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### ECONOMIC ASSUMPTIONS:

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

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

INVESTMENT RETURN / DISCOUNT RATE: We assumed 6% per year net of expenses. This is based on assumed long-term return on employer assets.. We used the “Building Block Method”. (See Appendix E, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

TREND: We assumed 4% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), using an aggregate payroll assumption for the purpose of calculating the service cost results in a negligible error.

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

### **Fiduciary Net Position as of June 30, 2018**

	<u>06/30/2017</u>	<u>06/30/2018</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$282,220	\$331,478
Capital Assets	\$0	\$0
Total Assets	<u>\$282,220</u>	<u>\$331,478</u>
Benefits Payable	<u>\$0</u>	<u>\$0</u>
Fiduciary Net Position	<u>\$282,220</u>	<u>\$331,478</u>

## Total Compensation Systems, Inc.

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### NON-ECONOMIC ASSUMPTIONS:

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

### MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Miscellaneous	2014 CalPERS Active Mortality for Miscellaneous Employees

### RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
All Participants	Hired <1/1/2013: Santa Barbara County Employees' Retirement System retirement rates for Miscellaneous employees  Hired >12/31/2012: Hired after 12/31/2012: 2009 CalPERS Retirement Rates for Miscellaneous Employees 2% @60 adjusted to minimum retirement age of 52

### SERVICE REQUIREMENT

<i>Employee Type</i>	<i>Service Requirement Tables</i>
Miscellaneous	100% at 5 Years of Service

### COSTS FOR RETIREE COVERAGE

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

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

- **Plan qualifies as a “pooled health plan.”** ASOP 6 defines a “pooled health plan” as one in which premiums are based at least in part on the claims experience of groups other than the one being valued.” Since CalPERS rates are the same for all employers in each region, rates are clearly based on the experience of many groups.
- **Rates not based to any extent on the agency’s claim experience.** As mentioned above, rates are the same for all participating employers regardless of claim experience or size.
- **Rates not based to any extent on the agency’s demographics.** As mentioned above, rates are the same for all participating employers regardless of demographics.
- **No refunds or charges based on the agency’s claim experience or demographics.** The terms of operation of the CalPERS program are set by statute and there is no provision for any refunds and charges that vary from employer to employer for any reason. The only charges are uniform administrative charges.
- **Plan in existence 20 or more years.** Enabling legislation to allow “contracting agencies” to participate in the CalPERS program was passed in 1967. The CalPERS medical plan has been successfully

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operating for almost 50 years. As far back as we can obtain records, the rating structure has been consistent, with the only difference having been a move to regional rating which is unrelated to age-adjusted rating.

- **No recent large increases or decreases in the number of participating plans or enrollment.** The CalPERS medical plan has shown remarkably stable enrollment. In the past 10 years, there has been small growth in the number of employers in most years – with the maximum being a little over 2% and a very small decrease in one year. Average year over year growth in the number of employers over the last 10 years has been about 0.75% per year. Groups have been consistently leaving the CalPERS medical plan while other groups have been joining with no disruption to its stability.
- **Agency is not expecting to leave plan in foreseeable future.** The District does not plan to leave CalPERS at present.
- **No indication the plan will be discontinued.** We are unaware of anything that would cause the CalPERS medical plan to cease or to significantly change its operation in a way that would affect this determination.
- **The agency does not represent a large part of the pool.** The District is in the CalPERS Other Southern California region. Based on the information we have, the District constitutes no more than 0.02% of the Other Southern California pool. In our opinion, this is not enough for the District to have a measurable effect on the rates or viability of the Other Southern California pool.

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

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	\$17,472	\$9,096

### ***PARTICIPATION RATES***

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

### ***TURNOVER***

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

### ***SPOUSE PREVALENCE***

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

### ***SPOUSE AGES***

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

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### APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE

#### **ELIGIBLE ACTIVE EMPLOYEES**

<i>Age</i>	<i>All Participants</i>
Under 25	0
25-29	0
30-34	1
35-39	1
40-44	1
45-49	1
50-54	1
55-59	0
60-64	1
65 and older	0
Total	6

#### **ELIGIBLE RETIREES**

<i>Age</i>	<i>All Participants</i>
Under 50	0
50-54	0
55-59	0
60-64	1
65-69	0
70-74	0
75-79	0
80-84	0
85-89	0
90 and older	0
Total	1

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

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

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

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

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

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	1
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	6
Total Number of participants	7

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

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

shown in Appendix C.

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

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

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

Mortality Table Disclosure	2014 CalPERS Active Mortality for Miscellaneous Employees The mortality assumptions are based on the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.
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## Total Compensation Systems, Inc.

Mortality Table	2014 CalPERS Retiree Mortality for Miscellaneous Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Retiree Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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

### Retirement Tables

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

Retirement Table	2009 CalPERS 2.0% @60 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS 2.0% @60 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

### Turnover Tables

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

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

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

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

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$349,547	\$462,842	\$600,896

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**Paragraph 53:**      **Discount Rate**

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

53.a: A discount rate of 6% was used in the valuation.

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

53.c: We used historic 33 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 25 basis points.

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

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.  
CERBT - Strategy 1

<b>Asset Class</b>	<b>Percentage of Portfolio</b>	<b>Assumed Gross Return</b>
US Large Cap	43.0000	7.7950
US Small Cap	23.0000	7.7950
Long-Term Corporate Bonds	12.0000	5.2950
Long-Term Government Bonds	6.0000	4.5000
Treasury Inflation Protected Securities (TIPS)	5.0000	7.7950
US Real Estate	8.0000	7.7950
All Commodities	3.0000	7.7950

CERBT - Strategy 3

<b>Asset Class</b>	<b>Percentage of Portfolio</b>	<b>Assumed Gross Return</b>
US Large Cap	24.0000	7.7950
Long-Term Corporate Bonds	34.0000	5.2950
Long-Term Government Bonds	8.0000	4.5000
US Small Cap	8.0000	7.7950
Treasury Inflation Protected Securities (TIPS)	15.0000	7.7950
US Real Estate	8.0000	7.7950
All Commodities	3.0000	7.7950

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

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

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$603,666	\$462,842	\$350,582



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

Please see reconciliation on page 10.

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

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

56.a: The valuation date is June 30, 2018.

    The measurement date is June 30, 2018.

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

56.c: There were no assumption changes since the prior measurement date.

56.d: Employees hired after 7/1/2018 will be subject to a lower cap and higher service requirement

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

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

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

**Paragraph 57:**            **Required Supplementary Information**

57.a: Please see reconciliation on page 10. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on page 10 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 33 years.

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

**Paragraph 58:**            **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 33 years.

**Paragraph 244:**            **Transition Option**

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

**Total Compensation Systems, Inc.**

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

**EXPERIENCE GAINS AND LOSSES**

		<b>Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)</b>									
Measurement Period	Experience Gain/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2017	Amounts to be Recognized in OPEB Expense after 2018							Thereafter
				2018	2019	2020	2021	2022	2023		
2017-18	\$8,635	11.3	\$0	\$765	\$765	\$765	\$765	\$765	\$765	\$765	\$4,045
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$0</b>	<b>\$765</b>	<b>\$7,870</b>	<b>\$765</b>	<b>\$765</b>	<b>\$765</b>	<b>\$765</b>	<b>\$765</b>	<b>\$4,045</b>

# Total Compensation Systems, Inc.

## CHANGES OF ASSUMPTIONS

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

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2017	2018	Amounts to be Recognized in OPEB Expense after 2018	2019	2020	2021	2022	2023	Thereafter
2017-18	\$0	0	\$0	\$0	\$0						
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Total Compensation Systems, Inc.

### INVESTMENT GAINS AND LOSSES

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

Measurement Period	Investment Gain/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2017	2018	Amounts to be Recognized in OPEB Expense after 2018	2019	2020	2021	2022	2023	Thereafter
2017-18	\$4,210	5	\$0	\$842	\$3,368	\$842	\$842	\$842	\$842		
Net Increase (Decrease) in OPEB Expense			<b>\$0</b>	<b>\$842</b>	<b>\$3,368</b>	<b>\$842</b>	<b>\$842</b>	<b>\$842</b>	<b>\$842</b>	<b>\$0</b>	<b>\$0</b>

# Total Compensation Systems, Inc.

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## APPENDIX G: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

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

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

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participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

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

# TCS Total Compensation Systems, Inc.

October 8, 2019

Brian Cabrera  
General Manager  
Mosquito & Vector Management District of Santa Barbara County  
2450 Lillie Avenue  
Summerland, CA 93067

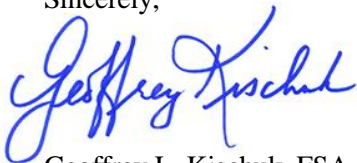
Dear Brian,

This is in response to your request for information about what the Annual Required Contribution (ARC) would have been as of July 1, 2018 for the Amortization Basis shown below. The actuarial assumptions and methods used to determine the Service Cost (SC) and Net OPEB Liability (NOL) are the same used in our GASB 75 Valuation report dated October 8, 2019.

Amortization Basis	22 years % of Payroll
Service Cost (SC)	\$23,904
Net OPEB Liability (NOL)	\$462,842
Amortization of NOL	\$29,518
Annual Required Contribution (ARC)	\$53,422

Please let me know if you have any questions about the above or about retiree benefits, in general.

Sincerely,



Geoffrey L. Kischuk, FSA, FCA, MAAA  
Consultant  
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[gkischuk@totcomp.com](mailto:gkischuk@totcomp.com)

## General Manager's Report

1. BC attended the Mosquito & Vector Control Association of Calif. Southern Region Fall Meeting at the Greater San Gabriel Valley Mosquito and Vector Control District, West Covina. 10/1
2. Four thousand three hundred and thirty-three dollars (\$4,333) was deposited in CERBT. 10/7
3. Annual audit. 10/14
4. BC and Trustee Blair attended the SB County Chapter of the CSDA at the Goleta Sanitary District. 10/21.
5. BC participated in the Partners in Education Career Day at Goleta Valley Jr. High. 10/25
6. VI and RS assisted with aerial treatment for mosquitoes at the Oceano Dunes State Recreational Area. 10/30.
7. BC presented information on mosquitoes and other pests to a 2<sup>nd</sup> grade class at El Camino Elementary School. 10/30

### Upcoming:

1. Veteran's Day. 11/11
2. BC presentation on Mites and Ticks at the Pesticide Applicators Professional Association's Oxnard Seminar. 11/19
3. CA Dept. of Public Health statewide Vector Control Technician exams 11/21
4. Thanksgiving, 11/28; Office closed for official holiday, 11/29.