



# Mosquito and Vector Management District of Santa Barbara County

Environmental Management of Human Disease Vectors

## TRUSTEES (TERM ENDING):

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

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

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

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

Craig Geyer, City of Goleta (1/1/22)

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

Vacant, City of Carpinteria

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

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

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

## REGULAR MEETING OF THE BOARD OF TRUSTEES

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

APRIL 8, 2021, 2:00 PM

## AGENDA

### 1. ROLL CALL

### 2. CONFIRMATION OF AGENDA

### 3. STAFF ANNOUNCEMENTS regarding District business

### 4. CORRESPONDENCE

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

### 6. CLOSED SESSION – 2:15 PM TIME CERTAIN

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

**B. Closed session pursuant to Government Code § 54957.6**

**Conference with labor negotiator**

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

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

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

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

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

- A. Approval of the Minutes of the March 11, 2021 regular meeting (Page 3)
- B. Approval of the March Financial Statements for County Fund 4160 (Page 6)
- C. Approval of the March Disbursement Report (Page 11)
- D. Approval of the March Disease Surveillance Report (Page 17)
- E. Approval of the March District Operations Report (Page 19)

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

- A. Accounts receivable contracts' status (5909 Misc. Revenue) (Page 20)
- B. Update on OPEB Trust Fund with Public Agency Retirement Services (PARS)
- C. FY 2021-2022 Budget update (Page 21)
- D. Approval of Audit Report for FYE 2020. (Page 24)

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

- A. Update on District fleet status
- B. Discuss ending the sentinel chicken program next year.

**10. GENERAL MANAGER'S REPORT** (Page 63)

**11. BOARD ANNOUNCEMENTS**

**12. ADJOURNMENT** (Next scheduled meeting: 2:00 PM; Thursday, May 13, 2021)

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT  
of Santa Barbara County  
MINUTES OF REGULAR MEETING OF TRUSTEES  
March 11<sup>th</sup>, 2021**

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

1. ROLL CALL.

TRUSTEES PRESENT:

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

TRUSTEES ABSENT:

None.

IN ATTENDANCE:

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

2. CONFIRMATION OF AGENDA

*-No changes requested.*

3. STAFF ANNOUNCEMENTS regarding District business.

A. Recruitment to fill open seat representing the City of Carpinteria on the Board

4. CORRESPONDENCE

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

5. PUBLIC COMMENT –

*-None.*

6. CLOSED SESSION – 2:15 PM TIME CERTAIN

A. Public comment on closed session agenda items

B. Closed session pursuant to Government Code § 54957.6

**Conference with labor negotiator**

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

**Employee organization:** Mosquito and Vector Management District of Santa Barbara County Employees Association The negotiations between the Mosquito and Vector Management District of Santa Barbara County and the Mosquito and Vector Management District of Santa Barbara County Employees Association will be presented for the purpose of reviewing the District's position and instructing the designated representatives. Issues to be discussed may include salaries, salary schedules, fringe benefits, available funds and funding priorities.  
*-Board entered Closed Session at 2:11. Returning to Open Session at 3:25, GM Cabrera reported that the Board provided direction for negotiations and provided terms and conditions for the process.*

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

A. Approval of the Minutes of the February 11,2021 regular meeting

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

C. Approval of the February Vendor Disbursement Report

D. Approval of the February Disease Surveillance Report

E. Approval of the February District Operations Report

*-It was moved by Trustee Stewart and seconded by Trustee Blair to approve the Items of General Consent following discussion. Carrie Troup discussed the financial statements. Items of General Consent approved 7-0-0 by roll call vote.*

8. OLD BUSINESS

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

*-Staff continues to update contracts for renewal.*

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

*-PARS is ready for the District to make a contribution. GM Cabrera is arranging to consult with the investment manager regarding investment strategy for the forty-thousand dollar contribution. Board discussed the cost, logistics, and benefits of acquiring a drone for operations.*

9. NEW BUSINESS

A. Presentation of preliminary budget for FY 2021-2022.

*-Preliminary figure for increase of taxes and benefit assessment funds is three percent. This is a conservative estimate. The release of the March CPI will have a significant impact on development of the budget.*

B. Approval of Audit Report for FYE 2020.

*-Awaiting completion of Management Discussion and Analysis.*

10. MANAGER’S REPORT

*-GM Cabrera will be giving a presentation for UC Riverside regarding invasive Aedes and integrated mosquito management.*

*-Technicians have completed almost all the continuing education units required for renewal of their vector technician licenses with the CDPH.*

11. BOARD ANNOUNCEMENTS

*-President Jory announced that a nomination for GM Cabrera for SBCCSDA General Manager of the Year has been submitted.*

11. ADJOURNMENT

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

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

BY:

APPROVED:

-----  
Teri Jory  
Board President

-----  
Robert Williams  
Board Secretary

# Financial Status

As of: 3/31/2021 (75% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	3/31/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	434,000.00	263,272.76	-170,727.24	60.66 %
3011 -- Property Tax-Unitary	6,200.00	3,895.74	-2,304.26	62.83 %
3015 -- PT PY Corr/Escapes Secured	0.00	1,626.81	1,626.81	--
3020 -- Property Tax-Current Unsecd	18,500.00	17,373.00	-1,127.00	93.91 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	185.78	185.78	--
3028 -- RDA Pass-through Payments	3,000.00	2,938.73	-61.27	97.96 %
3029 -- RDA RPTTF Resid Distributions	5,000.00	5,714.63	714.63	114.29 %
3040 -- Property Tax-Prior Secured	0.00	-60.74	-60.74	--
3050 -- Property Tax-Prior Unsecured	2,300.00	326.71	-1,973.29	14.20 %
3054 -- Supplemental Pty Tax-Current	8,000.00	1,396.80	-6,603.20	17.46 %
3056 -- Supplemental Pty Tax-Prior	200.00	-9.72	-209.72	-4.86 %
Taxes	477,200.00	296,660.50	-180,539.50	62.17 %
<b>Fines, Forfeitures, and Penalties</b>				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	19.61	19.61	--
Fines, Forfeitures, and Penalties	0.00	19.61	19.61	--
<b>Use of Money and Property</b>				
3380 -- Interest Income	13,000.00	3,789.70	-9,210.30	29.15 %
3381 -- Unrealized Gain/Loss Invstmnts	-8,318.00	-4,316.59	4,001.41	51.89 %
Use of Money and Property	4,682.00	-526.89	-5,208.89	-11.25 %
<b>Intergovernmental Revenue-State</b>				
4220 -- Homeowners Property Tax Relief	2,000.00	1,097.39	-902.61	54.87 %
Intergovernmental Revenue-State	2,000.00	1,097.39	-902.61	54.87 %
<b>Intergovernmental Revenue-Other</b>				
4840 -- Other Governmental Agencies	12,000.00	7,595.20	-4,404.80	63.29 %

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Intergovernmental Revenue-Other	12,000.00	7,595.20	-4,404.80	63.29 %
<b>Charges for Services</b>				
4877 -- Other Special Assessments	633,929.00	374,196.97	-259,732.03	59.03 %
Charges for Services	633,929.00	374,196.97	-259,732.03	59.03 %
<b>Miscellaneous Revenue</b>				
5891 -- Refunds/Repayments	0.00	23,584.68	23,584.68	--
5909 -- Other Miscellaneous Revenue	110,000.00	37,590.79	-72,409.21	34.17 %
Miscellaneous Revenue	110,000.00	61,175.47	-48,824.53	55.61 %
Revenues	1,239,811.00	740,218.25	-499,592.75	59.70 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	470,000.00	291,031.77	178,968.23	61.92 %
6210 -- Commissioner/Director/Trustee	10,000.00	6,100.00	3,900.00	61.00 %
6400 -- Retirement Contribution	166,850.00	105,764.65	61,085.35	63.39 %
6475 -- Retiree Medical OPEB	25,300.00	14,508.78	10,791.22	57.35 %
6500 -- FICA Contribution	29,140.00	18,402.81	10,737.19	63.15 %
6550 -- FICA/Medicare	6,900.00	4,303.92	2,596.08	62.38 %
6600 -- Health Insurance Contrib	145,000.00	102,252.56	42,747.44	70.52 %
6700 -- Unemployment Ins Contribution	3,500.00	1,021.80	2,478.20	29.19 %
6900 -- Workers Compensation	22,000.00	20,206.00	1,794.00	91.85 %
Salaries and Employee Benefits	878,690.00	563,592.29	315,097.71	64.14 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	6,700.00	4,677.27	2,022.73	69.81 %
7050 -- Communications	6,800.00	4,427.92	2,372.08	65.12 %
7070 -- Household Supplies	3,000.00	2,325.00	675.00	77.50 %
7090 -- Insurance	18,000.00	17,075.80	924.20	94.87 %

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## Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	3/31/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
7120 -- Equipment Maintenance	6,800.00	2,095.48	4,704.52	30.82 %
7121 -- Operating Supplies	8,500.00	6,372.90	2,127.10	74.98 %
7124 -- IT Software Maintenance	11,000.00	3,721.18	7,278.82	33.83 %
7200 -- Structure & Ground Maintenance	4,000.00	253.62	3,746.38	6.34 %
7430 -- Memberships	16,000.00	16,845.00	-845.00	105.28 %
7450 -- Office Expense	5,000.00	4,065.52	934.48	81.31 %
7460 -- Professional & Special Service	63,000.00	37,953.65	25,046.35	60.24 %
7508 -- Legal Fees	15,000.00	6,257.76	8,742.24	41.72 %
7546 -- Administrative Expense	8,000.00	300.00	7,700.00	3.75 %
7650 -- Special Departmental Expense	80,000.00	43,237.55	36,762.45	54.05 %
7653 -- Training Fees & Supplies	5,000.00	1,542.00	3,458.00	30.84 %
7730 -- Transportation and Travel	5,000.00	162.79	4,837.21	3.26 %
7731 -- Gasoline-Oil-Fuel	9,500.00	4,774.54	4,725.46	50.26 %
7760 -- Utilities	4,800.00	2,947.44	1,852.56	61.41 %
Services and Supplies	276,100.00	159,035.42	117,064.58	57.60 %
Other Charges				
7860 -- Contrib To Other Agencies	52,000.00	41,166.00	10,834.00	79.17 %
Other Charges	52,000.00	41,166.00	10,834.00	79.17 %
Capital Assets				
8200 -- Structures&Struct Improvements	8,200.00	0.00	8,200.00	0.00 %
8300 -- Equipment	80,000.00	31,031.16	48,968.84	38.79 %
Capital Assets	88,200.00	31,031.16	57,168.84	35.18 %
Expenditures	1,294,990.00	794,824.87	500,165.13	61.38 %
Other Financing Sources & Uses				
Other Financing Sources				
5911 -- Oper Trf (In)-Other Funds	88,200.00	0.00	-88,200.00	0.00 %



# Financial Status

As of: 3/31/2021 (75% Elapsed)  
Accounting Period: OPEN

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

Line Item Account	6/30/2021 Fiscal Year Adjusted Budget	3/31/2021 Year-To-Date Actual	6/30/2021 Fiscal Year Variance	6/30/2021 Fiscal Year Pct of Budget
Other Financing Sources	88,200.00	0.00	-88,200.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	37,339.00	0.00	37,339.00	0.00 %
Other Financing Uses	37,339.00	0.00	37,339.00	0.00 %
Other Financing Sources & Uses	50,861.00	0.00	-50,861.00	0.00 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	4,318.00	4,316.59	-1.41	99.97 %
Decrease to Restricted	4,318.00	4,316.59	-1.41	99.97 %
Changes to Fund Balances	4,318.00	4,316.59	-1.41	99.97 %
Mosquito & Vector Mgt District	0.00	-50,290.03	-50,290.03	--
Net Financial Impact	0.00	-50,290.03	-50,290.03	--

# Cash Balances

As of: 3/31/2021  
Accounting Period: OPEN

Selection Criteria: Fund = 4160 4161

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

Fund	3/1/2021 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	3/31/2021 Ending Balance
4160 -- Mosquito & Vector Mgt District	1,436,865.94	0.00	0.00	16,213.07	34,263.47	1,386,389.40
4161 -- SB Vector-Cap Asset Reserve	609,273.18	0.00	0.00	0.00	0.00	609,273.18
Total Report	2,046,139.12	0.00	0.00	16,213.07	34,263.47	1,995,662.58

# Vendor Disbursements

From 3/1/2021 to 3/31/2021

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 002786 -- ERLAB					
W - 09762114	03/04/2021	880		Vendor Invoice #: INV2103010; Vendor Account: M	578.71
				Total ERLAB	578.71
Vendor 005979 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
W - 09762358	03/11/2021	880		PEB-1	4,574.00
				Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	4,574.00
Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM					
ACH - 712153	03/10/2021	880		Vendor Account:	1,396.20
				Total US BANK CORPORATE PAYMENT SYSTEM	1,396.20
Vendor 008116 -- HOWELL MOORE & GOUGH LLP					
W - 09762287	03/10/2021	880		Vendor Invoice #: 43095; Vendor Account:	102.00
				Total HOWELL MOORE & GOUGH LLP	102.00
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 712418	03/11/2021	880		UNION DUES MVMSDBC	48.00
ACH - 714278	03/26/2021	880		UNION DUES	48.00
				Total CITY EMPLOYEES ASSOC LLC	96.00
Vendor 101532 -- STREAMLINE					
ACH - 712264	03/10/2021	880		Vendor Invoice #: 051D17E0-0004	200.00
				Total STREAMLINE	200.00
Vendor 244645 -- AFLAC					
W - 09762191	03/05/2021	880		Vendor Invoice #: 590702; Vendor Account:	226.44
				Total AFLAC	226.44
Vendor 346888 -- CARRIE TROUP CPA					
ACH - 714387	03/29/2021	880		Vendor Invoice #: 0221V	2,325.00
				Total CARRIE TROUP CPA	2,325.00

# Vendor Disbursements

From 3/1/2021 to 3/31/2021

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 509950 -- MARBORG INDUSTRIES					
ACH - 712310	03/10/2021	880		Vendor Account:	153.24
Total MARBORG INDUSTRIES					153.24
Vendor 522736 -- McCormix Corporation					
ACH - 711123	03/05/2021	880		Vendor Account:	416.72
Total McCormix Corporation					416.72
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 712313	03/10/2021	880		Vendor Account:	53.42
Total MONTECITO WATER DISTRICT					53.42
Vendor 564677 -- MOSS LEVY & HARTZHEIM					
W - 09762768	03/19/2021	880		Vendor Invoice #: 25915; Vendor Account:	1,610.00
Total MOSS LEVY & HARTZHEIM					1,610.00
Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
ACH - 713509	03/19/2021	880		Vendor Invoice #: 100000016370263; Vendor Account: 1	12,343.87
Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					12,343.87
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	03/11/2021	880		Vendor Account:	16,213.07
Total STATE/FEDERAL TAXES & DIRECT DEPOSITS					16,213.07
Vendor 710327 -- SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC					
ACH - 712692	03/12/2021	880		MOSQUITO & VECTOR MANAGEMENT	300.00
Total SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC					300.00
Vendor 740582 -- BIG GREEN CLEANING COMPANY					
ACH - 712701	03/12/2021	880		Vendor Invoice #: 575318; Vendor Account:	248.00
Total BIG GREEN CLEANING COMPANY					248.00
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 712331	03/10/2021	880		Vendor Account: 2-03-674-6246	122.18

# Vendor Disbursements

From 3/1/2021 to 3/31/2021

Selection Criteria: Fund = 4160

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

## Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
				Total SOUTHERN CALIFORNIA EDISON	122.18
Vendor 767800 -- THE GAS COMPANY					
ACH - 713420	03/18/2021	880		Vendor Account:	38.37
				Total THE GAS COMPANY	38.37
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 712335	03/10/2021	880		Vendor Account:	432.80
				Total COX COMMUNICATIONS - BUSINESS	432.80
Vendor 855111 -- Vision Service Plan-CA					
ACH - 714325	03/26/2021	880		Vendor Invoice #: 811948444; Vendor Account: 3	195.18
				Total Vision Service Plan-CA	195.18
				Total Mosquito & Vector Mgt District	41,625.20



P.O. BOX 6343  
FARGO ND 58125-6343



**ACCOUNT NUMBER** \_\_\_\_\_  
**STATEMENT DATE** 03-22-2021  
**AMOUNT DUE** \$6,366.41  
**NEW BALANCE** \$6,366.41

PAYMENT DUE ON RECEIPT



000001973 01 SP 0.560 106481319220598 P  
**MVM DISTRICT**  
**ATTN BRIAN CARERA**  
**PO BOX 1389**  
**2450 LILLIE AVE**  
**SUMMERLAND CA 93067-1389**

**AMOUNT ENCLOSED**  
\$

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

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

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
MVM DISTRICT	Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	Credits	Payments	New Balance	
Company Total	\$1,396.20	\$6,442.21	\$0.00	\$0.00	\$0.00	\$75.80	\$1,396.20	\$6,366.41	

CORPORATE ACCOUNT ACTIVITY					
MVM DISTRICT					TOTAL CORPORATE ACTIVITY
					\$1,396.20 CR
Post Date	Tran Date	Reference Number	Transaction Description		Amount
03-12	03-11	7479826107100000000029	PAYMENT - 712153 00000 A		1,396.20 PY

NEW ACTIVITY					
VESNA IRARRA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$75.80	\$639.78	\$0.00	\$563.98
Post Date	Tran Date	Reference Number	Transaction Description		Amount
02-26	02-25	24765011057839000510615	CALIFORNIA FRESH MARKET PISMO BEACH CA		23.49
03-02	03-01	74040831060900011500264	LA CUMBRE FEED SANTA BARBARA CA		75.80 CR
03-02	03-01	24003411060900011807660	MONIGHETTIS FARRIER FEED BUELLTON CA		47.55
03-02	03-01	24040831060900011500228	LA CUMBRE FEED SANTA BARBARA CA		187.74
03-02	03-01	24492151060637843223928	EVENT* AMERICAN MOSQUI WWW.CVENT.COM VA		219.00

<b>CUSTOMER SERVICE CALL</b>  800-344-5696	<b>ACCOUNT NUMBER</b>		<b>ACCOUNT SUMMARY</b>	
	<b>STATEMENT DATE</b> 03/22/21	<b>DISPUTED AMOUNT</b> .00	<b>PREVIOUS BALANCE</b>	1,396.20
<b>SEND BILLING INQUIRIES TO:</b> U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	<b>AMOUNT DUE</b>  6,366.41		<b>PURCHASES &amp; OTHER CHARGES</b>	6,442.21
			<b>CASH ADVANCES</b>	.00
			<b>CASH ADVANCE FEES</b>	.00
			<b>LATE PAYMENT CHARGES</b>	.00
			<b>CREDITS</b>	75.80
		<b>PAYMENTS</b>	1,396.20	
		<b>ACCOUNT BALANCE</b>	6,366.41	



Company Name: MVM DISTRICT
Corporate Account Number:
Statement Date: 03-22-2021

NEW ACTIVITY					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-04	03-02	24426291062018023087990	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	162.00	
<b>JESSICA E SPRIGG</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$66.64	\$0.00	\$66.64
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-08	03-05	24137461065001209397231	USPS PO 0513320113 CARPINTERIA CA	57.00	
03-10	03-09	24692161068100607836913	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	9.64	
<b>ROBBY R SHARP</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$549.37	\$0.00	\$549.37
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
02-24	02-23	24231681054837000022333	JIFFY LUBE #1257 GOLETA CA	69.38	
03-01	02-26	24164051058378009345899	EXXONMOBIL 97618268 SANTA MARIA CA	50.95	
03-01	02-25	24761971057091176000026	PRAXAIR DIST INC 70461 8059660829 CA	113.59	
03-01	02-25	24943001057838003083402	TACO BELL 023051 GROVER BEACH CA	15.39	
03-03	03-02	24492151061637888223998	EVENT* AMERICAN MOSQUI WWW.CVENT.COM VA	219.00	
03-04	03-03	24692161063100712649156	SQ *KENNEDY?S AUTOMOTIVE SANTA BARBARA CA	79.16	
03-05	03-04	24137461064001104611349	USPS PO 0569460030 SANTA BARBARA CA	1.90	
<b>KAREN EGERMAN-SCHULTZ</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$226.81	\$0.00	\$226.81
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-05	03-03	24692161063100765274878	AMZN MKTP US*7F3K92R33 AMZN.COM/BILL WA	111.20	
03-08	03-06	24231681066837000062970	SMART AND FINAL 702 GOLETA CA	53.05	
03-11	03-10	24692161069100323587328	AMZN MKTP US*7G2GN7623 AMZN.COM/BILL WA	19.48	
03-15	03-13	24231681073837000044391	SMART AND FINAL 702 GOLETA CA	43.08	
<b>DONALD CRAM</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$492.38	\$0.00	\$492.38
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
02-25	02-24	24692161055100170755412	SQ *KENNEDY?S AUTOMOTIVE SANTA BARBARA CA	202.69	
03-03	03-01	24492151061637873786355	EVENT* AMERICAN MOSQUI WWW.CVENT.COM VA	219.00	
03-17	03-15	24692161075100664562684	REI #134 SANTA BARBARA SANTA BARBARA CA	70.69	
<b>BRIAN J CARREPA</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$4,467.23	\$0.00	\$4,467.23



Company Name: MVM DISTRICT
Corporate Account Number
Statement Date: 03-22-2021

NEW ACTIVITY				
Post Date	Tran Date	Reference Number	Transaction Description	Amount
03-01	02-26	24445001057300368619927	ARROW CAMPER SHELLS GOLETA CA	2,718.75
03-02	03-01	24137461061001014763498	USPS PO 0569460030 SANTA BARBARA CA	8.05
03-02	03-01	24492151060637863241040	EVENT* AMERICAN MOSQUI WWW.CVENT.COM VA	379.00
03-04	03-02	24692161062100080574227	SQ *KENNEDY?S AUTOMOTIVE SANTA BARBARA CA	1,156.10
03-15	03-14	2401134107300008338151	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	14.99
03-15	03-15	24430991074400812003054	MSFT * E0800DYZN7 800-642-7676 WA	35.00
03-18	03-17	24492151076637567638188	FORTIUSBIO.COM FORTIUSBIO.CO CA	155.34

Department: 00000 Total: \$6,366.41  
Division: 00000 Total: \$6,366.41





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

**DISEASE SURVEILLANCE REPORT**

**March 2021**

**Live Mosquito-Borne Virus Surveillance**

Trapping in March was hindered by wind, threat of rain, and staff schedules, but mosquito activity was low anyway. Low trap numbers indicate that the District’s pre-treatment of floodwater habitats has been effective. No additional *Aedes aegypti* were detected. The District is trying out a new type of trap, the Biogents Pro All-in-one.

Location	Date	Number of Mosquitoes	Type of Trap	# of Traps	Mosquitoes per Trap Night	Pools Submitted	WSW Virus Test Result
UCSB/SBA Bluffs	3/6-3/7	27	EVS	6	4.5	0	
Orella St.	3/3-3/9	0	BGS1	1	0	0	
Chino St.	3/6-3/14	1	BGS2	1	0.1	0	
Crescent Dr.	3/6-3/14	0	BGS2	1	0	0	
Lake Los Carneros	3/13-3/14	7	EVS/BGP	6	1.2	0	
MVMD SumInd.	3/26-3/28	0	BGS1	1	0	0	
MVMD SumInd.	3/26-3/28	0	BGS2	1	0	0	
More Mesa/Shoreline	3/27-3/28	7	EVS	6	1.2	0	
More Mesa/Shoreline	3/27-3/28	3	BGP	2	1.5	0	
Villa St.	3/27-3/28	1	BGP	1	1	0	
Crescent Dr.	3/27-3/29	4	BGP	1	2	0	

BGS2=Biogents Sentinel 2

EVS=encephalitis surveillance trap (CO<sup>2</sup>)

WSW=WNV, SLEV, AND WEE

BGP=Biogents Pro

**West Nile Virus Activity**

No West Nile virus activity has been reported by the California Department of Public Health in 2021. Two dead birds were swabbed for testing in March; we are awaiting results. Seven other dead birds in Santa Barbara County were reported to the WNV hotline but were not accepted for testing.

**Sentinel Chicken Flocks**

The District currently maintains four sentinel chicken flocks in Santa Barbara County located at the Goleta Sanitary District, Mission Hills Community Services District, the Solvang City Wastewater Treatment Plant, and the U.S. Forest Service Fire Station in Carpinteria. Blood samples were collected from these chickens during the first (all tested negative) and last (results pending) weeks of March. From November through March, chickens are tested only once every four weeks. New chickens for the 2022 season will be picked-up from Modesto on April 15.

**St. Louis Encephalitis Virus Activity**

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

## Western Equine Encephalitis

There was no reportable WEE activity in California in March.

## Zika Virus and Invasive *Aedes* Mosquito Update

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

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

## Tick Surveillance

Specimens will be preserved in resin blocks for public outreach use. Data will be shared with UCSB graduate student Samantha Sambado, who may be able to test ticks for pathogens this year.

Date	Location	Western Black-Legged Tick	Pacific Coast Tick
3/1/2021	Tucker's Grove trail	1 male	0
3/11/2021	Lake Los Carneros	0	0
3/18/2021	Tucker's Grove	0	0
3/27/2021	Stevens Park	0	0
3/27/2021	Stevens Park trail	0	3 male, 5 female



Photo by Jessica Kurek, DVM

## Myxomatosis

Myxomatosis is a disease of rabbits caused by the myxoma virus. There is no vaccine or treatment, and it is fatal to rabbits of European origin; this includes almost all pet rabbits. Wild North American rabbits have evolved with myxoma virus, so illness is mild. They maintain a reservoir of the virus that can spill over to highly susceptible domesticated rabbits. It is vectored from rabbit to rabbit mechanically by insects such as mosquitoes, other biting flies, and fleas. Symptoms include fever, lethargy, red eyes, drooping eyelids, and swelling/edema. A good way to protect pet rabbits is to keep them indoors. If rabbits are housed outdoors, enclosures should be screened to prevent insect access. Fortunately, the Easter Bunny is not susceptible to the illness.

# Mosquito and Vector Management District of Santa Barbara County

## Report of District Operations -March 2021

Location	Mosquito					Bees & Wasps			Rats & Mice		Surveillance			Other		Total
	Inspection Hours	Treatment Hours	Service Requests	Fish Requests	Standing Water Reports	Inspection Hours	Treatment Hours	Service Requests	Inspection Hours	Service Requests	WNV Bird	Chickens	Mosquito Pools	Bedbugs	Misc. Requests	Total hours devoted to zone
Goleta	19.5	1.5						1				5.0	2.5			28.5
Goleta Valley	29.0	4.0											8.5			41.5
Rancho Embarcadero	1.0															1.0
Isla Vista																0.0
Hope Ranch	3.0	2.0		1												5.0
Hidden Valley																0.0
Santa Barbara area	7.5	1.0	1	2					9.5	1			1.0			19.0
Mission Canyon															0	0.0
Montecito	4.0			1											1	4.0
Summerland															1	0.0
Carpinteria	5.0															5.0
Carpinteria Valley	9.5											5.0				14.5
Carp Salt Marsh																0.0
Camino Real	0.5	0.5														1.0
Storke Ranch	0.5															0.5
Goleta Sanitary	1.5															1.5
City of Goleta	1.5	2.5														4.0
UCSB	5.5	0.5														6.0
Santa Barbara Airport	5.5	12.0														17.5
City of Santa Barbara	4.5	1.0														5.5
SoCalGas																0.0
<b>South County</b>	<b>98.0</b>	<b>25.0</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>1</b>	<b>9.5</b>	<b>1</b>	<b>0.0</b>	<b>10.0</b>	<b>12.0</b>	<b>0</b>	<b>2</b>	<b>154.5</b>
<b>North County</b>	<b>3.5</b>	<b>0.5</b>										<b>11.0</b>			<b>1</b>	<b>15.0</b>
Pismo Beach																0.0
Oceano Dunes																0.0
San Luis Obispo																0.0
<b>SLO County</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>		<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>Monthly Totals</b>	<b>101.5</b>	<b>25.5</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>1</b>	<b>9.5</b>	<b>1</b>	<b>0.0</b>	<b>21.0</b>	<b>12.0</b>	<b>0</b>	<b>3</b>	<b>169.5</b>
<b>Year to Date</b>	<b>298.0</b>	<b>73.0</b>	<b>2</b>	<b>12</b>	<b>2</b>	<b>2.0</b>	<b>0.0</b>	<b>3</b>	<b>34.0</b>	<b>5</b>	<b>0.0</b>	<b>73.5</b>	<b>35.5</b>	<b>0</b>	<b>4</b>	

	This Month	Year to Date
<b>Total Inspection Hours</b>	<b>111.0</b>	<b>334.0</b>
<b>Total Treatment Hours</b>	<b>25.5</b>	<b>73.0</b>
<b>Total Mileage</b>	<b>1,853.0</b>	<b>6,683.0</b>

						April 2, 2021
Account	MOU Maximum	FYE20	FYE19	FYE18	MOU Status	
<a href="#">1</a> Wynmark	\$ 1,630	\$966.47	\$1,143.53	\$1,365.00	FYE22 Complete	
<a href="#">3</a> Goleta Sanitary District	\$ 5,425	\$5,174.11	\$3,598.48	\$4,044.15	FYE 22 complete	
<a href="#">4</a> Goleta, City of	\$ 19,609	\$2,802.59	\$5,217.48	\$2,230.54	Begin working on MOU for FYE23	
<a href="#">5</a> Oceano Dunes District	\$35,000*	\$14,871.28	\$9,623.00	\$16,261.56	Calendar Yr Ending 21 complete	
<a href="#">6</a> Pismo Beach, City of	\$ 16,920	\$4,024.30	\$4,438.80	\$5,037.80	Begin working on MOU for FYE23	
<a href="#">7</a> Santa Barbara Airport	\$ 80,800	\$68,547.72	\$45,749.85	\$51,443.09	Begin working on MOU for FYE23	
<a href="#">8</a> Santa Barbara, City of	\$ 8,798	\$4,591.18	\$5,691.54	\$5,862.67	Begin working on MOU for FYE23	
<a href="#">9</a> SoCalGas	\$ 3,100	\$2,410.70	\$525.00	\$1,015.00	Begin working on MOU for FYE23	
<a href="#">10</a> Cal-Storke, LLC	\$ 2,100	\$1,065.26	\$1,050.00	\$1,540.00	Begin working on MOU for FYE23	
<a href="#">11</a> UCSB	\$ 41,000	\$35,038.62	\$25,584.03	\$11,439.49	FYE 22 complete	
<a href="#">12</a> San Luis Obispo, County of	\$ 15,420	\$10,819.61	\$6,489.76	\$7,842.40	SLO County has no budget for FYE21; MVMDSBC elects not to enter into an agreement with SLO Co. for FYE 21. Begin work for FYE22	
	\$ 194,802	\$150,311.84	\$109,111.47	\$108,081.70		

	April 2, 2021	Budgeted
FYE 2021	\$92,415.64	\$110,000
FYE 2020	\$ 150,311.84	\$ 105,000
FYE 2019	\$ 109,111.47	\$ 100,000
FYE 2018	\$ 108,081.70	\$ 70,000
FYE 2017	\$ 87,923.06	\$ 105,000
FYE 2016	\$ 58,114.04	\$ 115,000
FYE 2015	\$ 99,346.50	\$ 120,000

# MVMDSBC Draft Budget FY 2021-22

	Actual 6/30/2017	Actual 6/30/2018	Actual 6/30/19	Actual 6/30/2020	Change	Budget FY 2020-21	Actual YTD 3/31/21	Draft Budget FY 2021-22
<b>Revenues</b>								
<b>Taxes</b>								
3010 -- Property Tax-Current Secured	382,787	400,098	424,934	444,843		434,000	263,273	460,000
3011 -- Property Tax-Unitary	6,274	6,135	6,378	6,860		6,200	3,896	6,900
3015 -- PT PY Corr/Escapes Secured	2,156	1,861	-2,160	(17)		-	1,627	
3020 -- Property Tax-Current Unsecd	17,080	17,559	16,228	17,606		18,500	17,373	18,000
3023 -- PT PY Corr/Escapes Unsecured	185	4,962	-32.85	335		-	186	
3028 -- RDA Pass-through payments	2,462	2,957	3,447	4,318		3,000	2,939	4,400
3029 -- RDA RPTTF Distributions	4,335	5,742	6,263	7,654		5,000	5,715	7,800
3040 -- Property Tax-Prior Secured	618	-23	(65)	23		-	(61)	
3050 -- Property Tax-Prior Unsecured	159	5,983	570	2,320		2,300	327	2,400
3054 -- Supplemental Pty Tax-Current	9,817	9,968	8,076	8,727		8,000	1,397	8,800
3056 -- Supplemental Pty Tax-Prior	8	72	238	61		200	(10)	100
<b>Taxes</b>	<b>425,880</b>	<b>455,313</b>	<b>463,878</b>	<b>492,730</b>		<b>477,200</b>	<b>296,661</b>	<b>508,400</b>
<b>Fines, Forfeitures, and Penalties</b>								
3057 -- PT-506 Int, 480 CIOS/CIC Pen		3,051	(82)	54.13			19.61	
<b>Fines, Forfeitures, and Penalties</b>		<b>3,051</b>	<b>(82)</b>	<b>54</b>		<b>-</b>	<b>20</b>	<b>-</b>
<b>Use of Money and Property</b>								
3380 -- Interest Income	3,833	7,892	13,091	15,397		13,000	3,790	13,000
3381 -- Unrealized Gain/Loss Invstmnts	-2,765	-4,234	7,168	6,112		(4,000)	(4,317)	(4,000)
<b>Use of Money and Property</b>	<b>1,068</b>	<b>3,657</b>	<b>20,259</b>	<b>21,509</b>		<b>9,000</b>	<b>(527)</b>	<b>9,000</b>
<b>Intergovernmental Revenue-State</b>								
4160 -- State Aid for Disaster			1,888					
4220 -- Homeowners Property Tax Relief	2,209	2,246	2,225	2,196		2,000	1,097	2,250
<b>Intergovernmental Revenue-State</b>	<b>2,209</b>	<b>2,246</b>	<b>4,113</b>	<b>2,196</b>		<b>2,000</b>	<b>1,097</b>	<b>2,250</b>
<b>Intergovernmental Revenue-Federal</b>								
4690 -- Payments In Lieu of Taxes	-							
<b>Intergovernmental Revenue-Federal</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Intergovernmental Revenue-Other</b>								
4840 -- Other Governmental Agencies	12,277	13,713	13,730	14,817		12,000	7,595	15,000
4842 -- RDA Dissolution Proceeds		1,363	3,129	1,369				
<b>Intergovernmental Revenue-Other</b>	<b>12,277</b>	<b>15,076</b>	<b>16,859</b>	<b>16,186</b>		<b>12,000</b>	<b>7,595</b>	<b>15,000</b>
<b>Charges for Services</b>								
4877 -- Other Special Assessments	561,191	577,739	604,118	622,319		633,929	374,197	645,000
<b>Charges for Services</b>	<b>561,191</b>	<b>577,739</b>	<b>604,118</b>	<b>622,319</b>		<b>633,929</b>	<b>374,197</b>	<b>645,000</b>
<b>Miscellaneous Revenue</b>								
5891-- Refunds/Repayments			6,431	5,495			23,585	
5909 -- Other Miscellaneous Revenue	95,627	134,118	120,955	138,537		110,000	37,591	120,000
<b>Miscellaneous Revenue</b>	<b>95,627</b>	<b>134,118</b>	<b>127,386</b>	<b>144,032</b>		<b>110,000</b>	<b>61,175</b>	<b>120,000</b>
<b>Revenues</b>	<b>1,098,252</b>	<b>1,191,200</b>	<b>1,236,531</b>	<b>1,299,026</b>		<b>1,244,129</b>	<b>740,218</b>	<b>1,299,650</b>

## Expenditures

### Salaries and Employee Benefits

6100 -- Regular Salaries	430,906	434,255	415,273	372,100		470,000	291,032	489,000
6210 -- Trustee Exp Reimb		8,800	8,000	8,600		10,000	6,100	10,000
6400 -- Retirement Contribution	134,658	143,883	140,042	129,841		166,850	105,765	173,595
6475 -- Retiree Medical OPEB				23,738		25,300	14,509	21,000

# MVMDSBC Draft Budget FY 2021-22

	Actual 6/30/2017	Actual 6/30/2018	Actual 6/30/19	Actual 6/30/2020	Change	Budget FY 2020-21	Actual YTD 3/31/21	Draft Budget FY 2021-22
6500 -- FICA Contribution	26,668	27,434	26,204	23,533		29,140	18,403	30,318
6550 -- FICA/Medicare	6,237	6,416	6,128	5,504		6,900	4,304	7,580
6600 -- Health Insurance Contrib	117,304	116,151	131,509	130,733		145,000	102,253	149,000
6700 -- Unemployment Ins Contribution	2,367	2,023	1,830	1,181		3,500	1,022	2,500
6900 -- Workers Compensation		25,256	21,333	21,011		22,000	20,206	23,000
<b>Salaries and Employee Benefits</b>	<b>718,140</b>	<b>764,218</b>	<b>750,319</b>	<b>716,240</b>		<b>878,690</b>	<b>563,592</b>	<b>905,993</b>
<b>Services and Supplies</b>								
7030 -- Clothing and Personal	5,543	4,848	4,890	5,645		6,700	4,677	6,900
7050 -- Communications	4,623	5,022	5,133	5,455		6,800	4,428	6,800
7070 -- Household Supplies	2,505	2,699	2,646	2,808		3,000	2,325	3,100
7090 -- Insurance	36,674	15,809	16,162	16,619		18,000	17,076	19,000
7120 -- Equipment Maintenance	2,881	2,638	2,441	6,442		6,800	2,095	7,300
7121 -- Operating Supplies	7,002	5,527	6,420	6,739		8,500	6,373	8,800
7124 -- IT Software Maintenance	140	3,215	7,197	15,399		11,000	3,721	7,000
7200 -- Structure & Ground Maintenance	5,482	777	395	6,901		4,000	254	6,000
7400 -- Medical, Dental and Lab	3,373	2,952	-	-		-	-	-
7430 -- Memberships	12,583	12,684	14,868	15,242		16,000	16,845	18,000
7450 -- Office Expense	6,199	5,139	7,771	3,304		5,000	4,066	6,000
7460 -- Professional & Special Service	64,885	103,920	61,502	55,529		63,000	37,954	63,000
7508 -- Legal Fees			27,920	6,637		15,000	6,258	15,000
7546 -- Administrative Expense	6,000	5,598	7,414	10,617		8,000	300	10,000
7650 -- Pesticides (Spcl Dept Expense)	86,318	60,947	72,644	78,783		80,000	43,238	82,000
7653 -- Training Fees & Supplies	2,792	3,933	1,329	2,895		5,000	1,542	6,000
7730 -- Transportation and Travel	3,500	4,813	2,019	3,769		5,000	163	5,000
7731 -- Gasoline-Oil-Fuel	7,464	7,835	8,330	8,563		9,500	4,775	9,500
7760 -- Utilities	4,270	3,903	4,379	3,671		4,800	2,947	4,800
<b>Services and Supplies</b>	<b>262,235</b>	<b>252,258</b>	<b>253,458</b>	<b>255,017</b>		<b>276,100</b>	<b>159,035</b>	<b>284,200</b>
<b>Capital Assets</b>								
8200 -- Structures & Struct Improvements	-	-	-	-		8,200	-	10,000
8300 -- Equipment	28,123	2,155	-	-		80,000	31,031	60,000
<b>Capital Assets</b>	<b>28,123</b>	<b>2,155</b>	<b>-</b>	<b>-</b>		<b>88,200</b>	<b>31,031</b>	<b>70,000</b>
<b>Expenditures</b>	<b>1,008,498</b>	<b>1,018,631</b>	<b>1,003,777</b>			<b>1,242,990</b>	<b>753,658</b>	<b>1,260,193</b>
<b>Transfers Out</b>								
7901 Oper Transfer Out (depreciation)			41,050			16,950		16,819
7901 Oper Transfer Out -Reserves				16,950		20,389		
7860 -- Contrib to other agencies (OPEB)	36,000	36,000	42,696	51,996		52,000	41,166	55,000
<b>Total Transfers Out</b>	<b>36,000</b>	<b>36,000</b>	<b>83,746</b>	<b>68,946</b>		<b>89,339</b>	<b>41,166</b>	<b>71,819</b>
<b>Transfers In &amp; Changes to Fund Balances</b>								
9602 -- Receivables	1,349	1,241	1,937			-		
9797 -- Unrealized Gains/losses	2,351		(213)	(6,112)			4,317	
5911 -- Oper Transfer In (CERBT)			-			-		
5911 -Transfer In (from fund 4161 for assets)			-			88,200		32,362
<b>Total Transfers In &amp; Changes to Fund Balances</b>		<b>1,241</b>	<b>1,724</b>	<b>-6,112</b>		<b>88,200</b>	<b>4,317</b>	<b>32,362</b>
<b>Total</b>	<b>22,754</b>	<b>137,810</b>	<b>150,731</b>	<b>252,711</b>		<b>0</b>	<b>-50,290</b>	<b>22 0</b>

# MVMDSBC Draft Budget FY 2021-22

Actual 6/30/2017	Actual 6/30/2018	Actual 6/30/19	Actual 6/30/2020	Change	Budget FY 2020-21 Balanced	Actual YTD 3/31/21	Draft Budget FY 2021-22 Balanced
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March 5, 2021

Moss, Levy & Hartzheim LLP  
2400 Professional Parkway STE 205  
Santa Maria, CA 93455

This representation letter is provided in connection with your audit(s) of the financial statements of Mosquito and Vector Management District of Santa Barbara County, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of March 5, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 30, 2020, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 18, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements [or in the schedule of findings and questioned costs].



- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Mosquito and Vector Management District of Santa Barbara County is contingently liable, if any, have been properly recorded or disclosed.

### **Information Provided**

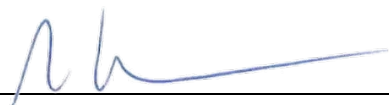
- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Mosquito and Vector Management District of Santa Barbara County from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Mosquito and Vector Management District of Santa Barbara County Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements [and the schedule of expenditures of federal awards].
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Mosquito and Vector Management District of Santa Barbara County and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Mosquito and Vector Management District of Santa Barbara County's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the Mosquito and Vector Management District of Santa Barbara County's related parties and all the related party relationships and transactions of which we are aware.

### **Government-specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The Mosquito and Vector Management District of Santa Barbara County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes [and schedule of expenditures of federal awards]. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes [and schedule of expenditures of federal awards].
- 28) The Mosquito and Vector Management District of Santa Barbara County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Mosquito and Vector Management District of Santa Barbara County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with [GASB Statement No. 34](#), as amended, and GASB Statement No. 84.
- 32) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 41) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 42) We have appropriately disclosed the Mosquito and Vector Management District of Santa Barbara County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the supplementary information:
  - a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary inform, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary inform have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the supplementary inform is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature:  \_\_\_\_\_

Title: General Manager

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

**AUDIT REPORT  
June 30, 2020**

**Draft**

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
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 June 30, 2020

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Draft



## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

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

#### *Management's Responsibility for the Financial Statements*

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

#### *Auditors' Responsibility*

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

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

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

#### *Opinions*

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

***Emphasis of Matter***

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

***Other Matters***

***Required Supplementary Information***

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

***Other Reporting Required by Government Auditing Standards***

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

Draft

Santa Maria, California  
December XX, 2020

**FINANCIAL SECTION**

**Draft**



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

June 30, 2020

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

Draft

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

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

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>	
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>		<u>Capital Contributions and Grants</u>
Governmental activities:					
Vector control	\$ 1,132,170	\$ 136,435	\$ -	\$ -	\$ (995,735)
Total governmental activities	<u>\$ 1,132,170</u>	<u>\$ 136,435</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(995,735)</u>
General Revenues					
Taxes:					
Secured and unsecured property taxes					492,784
Special assessments					627,814
Investment income					29,320
Intergovernmental					16,186
Other revenue					<u>2,198</u>
Total general revenues					<u>1,168,302</u>
Change in net position					172,567
Net position, beginning of fiscal year					<u>1,050,618</u>
Net position, end of fiscal year					<u>\$ 1,223,185</u>

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

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

---

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

Draft

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

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

---

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

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

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

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

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

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

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

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

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

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

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

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

Draft

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

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

---

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

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

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

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization**

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

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

**B. Reporting Entity**

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

**C. Government-wide and Fund Financial Statements**

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

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

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

**D. Basis of Presentation**

**Government-wide Financial Statements:**

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Basis of Presentation (Continued)**

**Fund Financial Statements:**

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

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

**E. Basis of Accounting**

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

**Revenues – exchange and non-exchange transactions:**

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

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

**Unearned revenue:**

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

**Expenses/expenditures:**

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

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



**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Fund Accounting**

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

Major Governmental Funds:

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

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

**G. Budgets and Budgetary Accounting**

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

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

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

**H. Investments**

Investments are stated at fair value.

**I. Inventory and Prepaid Items**

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

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

**J. Encumbrances**

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

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

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**K. Capital Assets**

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

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

Equipment	7 to 10 years
Structures	10 to 50 years

**L. Estimates**

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

**M. Long-term Obligations**

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

**N. Compensated Absences**

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

**O. Fund Balances**

Fund balance of the governmental fund is classified as follows:

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

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**O. Fund Balances (Continued)**

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

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

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

**P. Deferred Outflows and Inflows of Resources**

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

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

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

**Q. Pensions**

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

**R. Other Postemployment Benefits (OPEB)**

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

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

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**S. Future Accounting Pronouncements**

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

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

**NOTE 2 - CASH AND INVESTMENTS**

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

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

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

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

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

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

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

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

Investments Authorized by the District's Investment Policy

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

Disclosures Relating to Interest Rate Risk

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

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

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

Disclosures Relating to Credit Risk

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

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 2 - CASH AND INVESTMENTS (Continued)**

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

Concentration of Credit Risk

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

Custodial Credit Risk

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

Investment in Santa Barbara County Investment Pool

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

**NOTE 3 - PROPERTY TAXES**

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

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

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

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

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

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

**NOTE 3 - PROPERTY TAXES (Continued)**

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

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

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

**NOTE 4 – CAPITAL ASSETS**

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

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

**NOTE 5 – LONG-TERM LIABILITIES**

**Changes in long-term liabilities**

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

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

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2020

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**NOTE 6 – PENSION PLAN**

**A. General Information about the Pension Plan**

Plan Description

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

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

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

Open for New Enrollment:

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

Closed to New Enrollment:

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

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

Benefits Provided

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

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



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

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**NOTE 6 – PENSION PLAN (Continued)**

**A. General Information about the Pension Plan (Continued)**

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

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

Contributions

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

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

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

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

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

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

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

**NOTE 6 – PENSION PLAN (Continued)**

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

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

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

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

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

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

Actuarial Assumptions

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

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

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

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

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

NOTE 6 – PENSION PLAN (Continued)

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

Actuarial Assumptions (Continued)

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

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

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Change in Assumptions

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

Discount Rate

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

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

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

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

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

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**NOTE 6 – PENSION PLAN (Continued)**

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

Pension Plan Fiduciary Net Position

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

**NOTE 7 – RISK MANAGEMENT**

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

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

**NOTE 8 – NET POSITION**

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

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

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

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

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

Plan Description

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

Employees Covered

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

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

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

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

Contributions

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

Net OPEB Liability

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

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

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

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

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

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

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

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

Discount Rate

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

Changes in the OPEB Liability

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

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

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

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

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

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

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

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

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

OPEB Plan Fiduciary Net Position

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

Recognition of Deferred Outflows and Deferred Inflows of Resources

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

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

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

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

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

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

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

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

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

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

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

**NOTE 10 – SUBSEQUENT EVENT**

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

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**REQUIRED SUPPLEMENTARY INFORMATION SECTION**

**Draft**

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

Last 10 Years\*

As of June 30, 2020

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

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

**Notes to Schedule:**

Changes in assumptions

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

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

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

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

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

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

**Notes to Schedule**

Valuation Date:

6/30/2014

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Methods and assumptions used to determine contribution rates:

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

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

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

Last 10 Years\*

As of June 30, 2020

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

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

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

Last 10 Years\*

As of June 30, 2020

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

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

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

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

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

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

## General Manager's Report for March 2021

1. VI, DC, and KS attended the American Mosquito Control Association virtual annual meeting. 3/2 – 3/5.
2. BC attended the monthly SB County Office Operational Area Emergency Manager's Meeting. 3/3.
3. RS attended the archived MVCAC Annual Meeting. 3/2 and 3/3.
4. Four thousand five hundred and seventy-four dollars (\$4,574) were deposited in CERBT on 3/5.
5. RS attended the archived American Mosquito Control Association virtual annual meeting. 3/9 -3/12.
6. BC participated in the MVCAC monthly update videoconference meeting. 3/16
7. BC attended the MVCAC southern region manager's meeting. 3/22
8. BC gave a presentation on invasive *Aedes* to the University of California, Riverside Urban Pest Management Conference. 3/23.
9. BC and JS had a videoconference with Anchor Point IT Solutions to discuss cybersecurity. 3/30.
10. KS, VI, DC, RS, JS and BC met on Zoom with UCSB Ph.D. student who gave a presentation on ticks and her research on ticks in California.3/31.
11. The District is continuing with alternating day schedules for staff and following safety guidelines during the COVID pandemic.
12. We are retiring 3 chicken flocks so 11 egg-laying chickens will be available to anyone who is interested.

### Upcoming:

1. Continuing education presentation on In2Care Traps for Invasive *Aedes* mosquitoes 4/6.
2. Monthly SB County Office Operational Area Emergency Manager's Meeting. 4/7.
3. BC presentation on invasive *Aedes* to the University of California Cooperative Extension SB County Master Gardeners program to the University of California, Riverside Urban Pest Management Conference. 4/15.
4. BC Career presentation to Fesler Jr. High 4/16.
5. Monthly MVCAC Managers update videoconference.4/20.