



Mosquito and Vector Management District of Santa Barbara County

Environmental Management of Human Disease Vectors

TRUSTEES (TERM ENDING):

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

Vice-President: Dr. Teri Jory, City of Santa Barbara
(01/05/25)

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

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

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

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

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

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

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

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

REGULAR MEETING OF THE BOARD OF TRUSTEES

THE BOARD MEETING WILL BE HELD IN ROOM 18 AT THE SANTA BARBARA COMMUNITY COLLEGE WAKE CENTER CAMPUS LOCATED AT 300 N. TURNPIKE RD., SANTA BARBARA, CA 93111. MEMBERS OF THE PUBLIC WHO WISH TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT CAN ATTEND IN PERSON AT THE MEETING LOCATION OR ACCESS THE MEETING BY USING THE FOLLOWING LINK: <https://us02web.zoom.us/j/85034980367> (MEETING ID: 850 3498 0367; PASSCODE: 548677; DIAL IN FOR AUDIO ONLY: 1-669-444-9171 or 1-669-900-6833, ID: 850 3498 0367#). PERSONS WITH A DISABILITY WHO REQUIRE REASONABLE MODIFICATION OR ACCOMMODATION TO OBSERVE THE MEETING AND/OR OFFER PUBLIC COMMENT SHOULD CONTACT THE DISTRICT AT 805-969-5050 OR INFO@MVMDISTRICT.ORG FOR INSTRUCTIONS ON HOW TO ACCESS THE MEETING.

DECEMBER 14, 2023, 1:00 PM

AGENDA

1. ROLL CALL

2. CONSIDERATION OF TELECONFERENCING NOTIFICATIONS OR REQUESTS FROM BOARD MEMBERS

Per Government Code § 54953(f), less than a quorum of Board members may on a limited basis videoconference to Board meetings for just cause or emergency circumstances.

3. CONFIRMATION OF AGENDA

4. STAFF ANNOUNCEMENTS regarding District business

5. CORRESPONDENCE

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

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

- A. Approval of the Minutes of the November 9, 2023 Regular Board Meeting (Page 4)
- B. Approval of the November Disease Surveillance Report (Page 9)
- C. Approval of the November District Operations Report (Page 11)

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

- A. Accept and file the November Financial Statements for County Fund 4160 (Page 12)
- B. Accept and file the November Disbursement Report (Page 17)
- C. Accounts receivable contracts' status (5909 Misc. Revenue) (Page 23)
- D. Update on District building repair and improvement projects.

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

- A. Consider and approve contract renewal for accounting services provided by CPA Carrie Troup. (Page 24)
- B. Consider and nominate officers for the 2024 Board of Directors for the Santa Barbara County Chapter of the California Special District Association; Elections to be held at the Jan. 22, 2024 Chapter meeting. (Page 35)
- C. Consider and approve either a full or roll-forward valuation to be performed by Total Compensation Systems, Inc., for the measurement date June 30, 2022. (Page 38)
- D. Consider and select an option on how to process VCJPA Member Contingency Refunds: A) elect to receive the full refund; B) apply total refund to the District's Member Contingency Fund; C.) apply a portion of the refund to the MCF and receive a payment of the remaining balance. (Page 40)
- E. Consider and approve attendance at the 2024 MVCAC Annual Conference in Monterey, CA.
 - I. For: Trustees Blair and Dahlquist:
Registration = \$375; Trustee session = \$75; Hotel = \$868; Estimated total = \$1,318 x 2 = \$2,636
 - II. For Vector Control Technician Royce Sharp:
Registration = \$300; Meals = \$180; Hotel = \$579; Estimated total = \$1,059

10. REVIEW OF THE CALIFORNIA HEALTH & SAFETY CODE, CHAPTER 1. MOSQUITO ABATEMENT AND VECTOR CONTROL DISTRICTS, ARTICLE 4, §§ 2047, 2048, 2049, 2050, 2051 and 2052. (Page 42)

11. REQUESTS FOR FUTURE AGENDA ITEMS

12. GENERAL MANAGER'S REPORT (Page 43)

13. BOARD ANNOUNCEMENTS

14. DISCUSSION AND ACTION REGARDING HIRING OF NEW LAW FIRM TO SERVE AS DISTRICT GENERAL COUNSEL.

- A. Closed Session
 - I. Public comments on closed session item
 - II. Closed session pursuant to Government Code Section 54957
PUBLIC EMPLOYMENT
Title: General Counsel
 - III. Open session report on closed session
- B. Open Session
 - I. Discussion and action regarding hiring of General Counsel

15. ADJOURNMENT (Next scheduled meeting: 1:00 PM; Thursday, January 11, 2023)

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

The regular meeting of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County was held at 1:00 PM, on Thursday, November 9th, 2023 via teleconference and in person at the Santa Barbara City College Wake Center Campus, Room 18.

1. ROLL CALL.

TRUSTEES PRESENT:

President Robert Williams
Secretary Craig Geyer
Trustee Charlie Blair
Trustee Joe Franken (arrived during Item 4)
Trustee Barbara Silver
Trustee Russell Dahlquist
Trustee Hugh Rafferty

TRUSTEES ABSENT:

Vice-President Teri Jory

IN ATTENDANCE:

Brian Cabrera, General Manager
Jessica Sprigg, Administrative Assistant
Carrie Troup, CPA
John Bliss, SCI Consulting (attended remotely)
Ryan Aston, SCI Consulting (attended remotely)
Karen Bell, Atkinson, Andelson, Loya, Ruud & Romo (for Closed Session Item)

2. CONSIDERATION OF TELECONFERENCING NOTIFICATIONS OR REQUESTS FROM BOARD MEMBERS Per Government Code § 54953(f), less than a quorum of Board members may on a limited basis videoconference to Board meetings for just cause or emergency circumstances

-There were no requests for remote participation.

3. CONFIRMATION OF AGENDA

-It was requested that Item 10A be discussed following Item 4 and that the Closed Session (Item 16) be held following Item 10A.

4. A DEMONSTRATION OF THE VARIOUS TRAPS USED BY THE DISTRICT FOR CAPTURING MOSQUITOES; GIVEN IN-PERSON BY VECTOR BIOLOGIST TECHNICIAN KAREN SCHULTZ.

-Technician Schultz explained the ways that various mosquito traps work and how certain traps are better suited for catching certain species of mosquitoes. She also discussed the many considerations that go into mosquito trapping, such as trap placement and weather.

10. NEW BUSINESS

- A. John Bliss, President of SCI Consulting Group, will discuss the processes and requirements for equalizing the benefit assessment maximum and annual increase for Service Zones 1 and 2. The criteria and limitations by which annual assessments for our District's these two zones may be increased are different. For Service Zone 1 it may be increased by an annual adjustment based on the March CPI, and the maximum annual assessment rate has a limit of \$20.00 per benefit unit (as established by Resolution 96-02 by the Board of Trustees of the Goleta Valley Vector Control District). The assessment for Service Zone 2 is not subject to a CPI limitation and the maximum assessment rate may not exceed \$16.00 per benefit unit (as established by Resolution 96-01 by the Trustees of the Carpinteria Mosquito Abatement District).

-John Bliss discussed the methods by which the maximum benefit assessment rates may be increased. The two methods he discussed are known as "repeal and replace" and an "overlay." He also explained the many steps that need to be taken before either process may take place. It was recommended that an ad-hoc committee examine this issue further.

16. CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTION 54957.

- A. Public comment on closed session agenda items.

-None.

- B. Public Employment (Pursuant to § 54957.6)

Agency representative: Brian Cabrera, General Manager; Karen Bell, Counsel, Atkinson, Andelson, Loya, Ruud & Romo.

-There was no reportable action from Closed Session.

5. Staff announcements regarding District business

- A. Annual meeting of the Mosquito & Vector Management District of California (MVCAC) in Monterey, CA, Sun., January 21 – Wed., January 24, 2024.

For information and registration:

<https://www.mvcac.org/news-and-events/92nd-annual-mvcac-conference/>

-Trustee Blair and Trustee Dahlquist expressed interest in attending.

- B. Reminder that Board term expiration dates are approaching for several trustees.

If you haven't done so already, please be sure to contact your appointing city or county supervisor's office as soon as possible about your intention for continuing for another term.

-Trustees Blair, Geyer, and Rafferty are seeking re-appointment from their respective appointing authorities.

- C. Recognition of District staff and trustees who have served our country in the armed forces, in honor of Veteran's Day on November 11.

-Several trustees discussed the branches of the military in which they served. Staff and the Board expressed appreciation for all those who have served.

6. CORRESPONDENCE

- A. RESULTS OF THE CALIFORNIA DEPT. OF PUBLIC HEALTH'S REVIEW ON OCT. 24, OF THE DISTRICT'S MOSQUITO & VECTOR CONTROL PROGRAM.

-Reviewer found that the District is in compliance and adhering to almost all vector control requirements of the California Dept. of Public Health. GM Cabrera requested assistance from CDPH to help the District establish contacts with the County of Santa

Barbara Dept. of Public Health as the District isn't receiving notification of human cases of WNV infection from that department.

7. 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.
-None.

8. 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 October 12th, 2023 Regular Board Meeting
 - B. Approval of the October Disease Surveillance Report
 - C. Approval of the October District Operations Report
-It was moved by Trustee Blair and seconded by Trustee Rafferty to approve the Items of General Consent. Motion passed unanimously.

9. OLD BUSINESS. The Board will discuss and may take action on the following items:
 - A. Accept and file the October Financial Statements for County Fund 4160
-Carrie Troup informed the Board that, at this time in the fiscal year, the District is underbudget on expenditures and overbudget on revenue.

 - B. Accept and file the October Disbursement Report
-One item on the Vendor Disbursement Report that was out of the ordinary was the payment to Budget Blinds for the new window coverings at the District office.

 - C. Accounts receivable contracts' status (5909 Misc. Revenue)
-Line Item 5909 is at 45% while only 33% of the year has elapsed.

 - D. Update on the search for a new legal counsel for the District. Discussion and action regarding interview and hiring process for attorney to serve as District general counsel.
-Interviews with two candidates were held on November 8th. There will be a Closed Session at the December Board meeting to further discuss selection of legal counsel.

 - E. Report on the District staff meeting with the representatives from the Santa Barbara Audobon Society and Santa Barbara Airport on 10/10 in regards to the use of the District's Argo amphibious vehicle at the Goleta Slough, located on the Santa Barbara Airport property.
-Staff appreciated having the opportunity to discuss this issue with stakeholders of the Goleta Slough. It is the hope of staff to further collaborate with the Audobon Society and the Santa Barbara Airport to reduce impacts from mosquito abatement in sensitive habitats.

 - F. Update on District building repair and improvement projects:

- a. Shower and pipe replacement – project on hold due to findings of asbestos in the flooring and projected cost exceeds the maximum of \$17,000 set by the Board (costs would include cutting/jackhammering through the floor, replacing the wastewater
- b. pipe, shower and floor, repairing walls and slab, painting, asbestos remediation, portable restroom and office rentals).
- c. New floors- on hold due to asbestos in the flooring
- d. Remodel bathroom-on hold due to finding of asbestos in the flooring and drywall
- e. Landscaping-large ash tree in front was pruned and large palm tree in the back was trimmed; weeding. Quarterly service or as needed?
- f. Repair and add railings to front and back steps
- g. New window blinds—installation scheduled for 11/15
- h. Replace rain gutters-high priority
- i. Replace kitchen sink hardware and install garbage disposal
- j. Resurface disabled persons parking space
-*Staff continues to work on the District property and conceive of improvements that could be made in the future.*

- G. Discuss and approve salary adjustment for General Manager Brian Cabrera
-*It was moved by Secretary Geyer and seconded by Trustee Rafferty to approve a five-percent increase in pay for GM Cabrera, as well as increase his vacation accrual to 7.7 hours per pay period. Motion passed unanimously.*

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

- A. John Bliss, President of SCI Consulting Group, will discuss the processes and requirements for equalizing the benefit assessment maximum and annual increase for Service Zones 1 and 2. The criteria and limitations by which annual assessments for our District’s these two zones may be increased are different. For Service Zone 1 it may be increased by an annual adjustment based on the March CPI, and the maximum annual assessment rate has a limit of \$20.00 per benefit unit (as established by Resolution 96-02 by the Board of Trustees of the Goleta Valley Vector Control District). The assessment for Service Zone 2 is not subject to a CPI limitation and the maximum assessment rate may not exceed \$16.00 per benefit unit (as established by Resolution 96-01 by the Trustees of the Carpinteria Mosquito Abatement District).
-*Discussed following Item 4.*
- B. Discuss implications for Santa Barbara County regarding two human cases of Dengue virus in the cities of Pasadena and Long Beach, Los Angeles County. These are the first cases of locally-acquired Dengue virus in California. Thirty-nine (39) travel-related cases have been reported in California this year – three (3) of these were from Santa Barbara County. In 2022, there were one hundred and twenty-eight (128) travel-related cases in CA, two (2) from Santa Barbara Co.
-*Staff continues to monitor for invasive Aedes species diligently.*
- C. Approve attendance by Trustee Blair at the MVCAC Annual Conference. Registration = \$375; Trustee session = \$75; Hotel = \$579. Estimated total = \$1,029
-*Approval for Trustees Blair and Dahlquist to attend will be added to the agenda for December.*

11. REVIEW OF THE CALIFORNIA HEALTH & SAFETY CODE, CHAPTER 1. MOSQUITO ABATEMENT AND VECTOR CONTROL DISTRICTS, ARTICLE 3, §§ 2020, 2021, 2023, 2024 and 2025

-*GM Cabrera briefly discussed what these sections of the Health and Safety Code address.*

- 12. REQUESTS FOR FUTURE AGENDA ITEMS
-Consider and/or approve attendance of Trustees Blair and Dahlquist at the MVCAC Annual Conference.
- 13. GENERAL MANAGER'S REPORT
-No discussion occurred for this item.
- 14. BOARD ANNOUNCEMENTS
-Trustee Blair attended the last SBCCSDA meeting and it was very informative.
-Trustee Rafferty announced that a replacement has been named for Charlotte Holifield, former Coastal Network Public Affairs Field Coordinator.
- 15. DISCUSS INTEREST IN HAVING AN END-OF-THE-YEAR HOLIDAY SOCIAL
-Staff intends on having a small get together following the December Board meeting.
- 16. CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTION 54957.
 - A. Public comment on closed session agenda items.
-None.
 - B. Public Employment (Pursuant to § 54957.6)
 Agency representative: Brian Cabrera, General Manager; Karen Bell, Counsel, Atkinson, Andelson, Loya, Ruud & Romo.

17. ADJOURNMENT

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

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

BY:

APPROVED:

 Robert Williams
 Board President

 Craig Geyer
 Board Secretary



MOSQUITO and VECTOR MANAGEMENT DISTRICT of SANTA BARBARA COUNTY

DISEASE SURVEILLANCE REPORT

November 2023

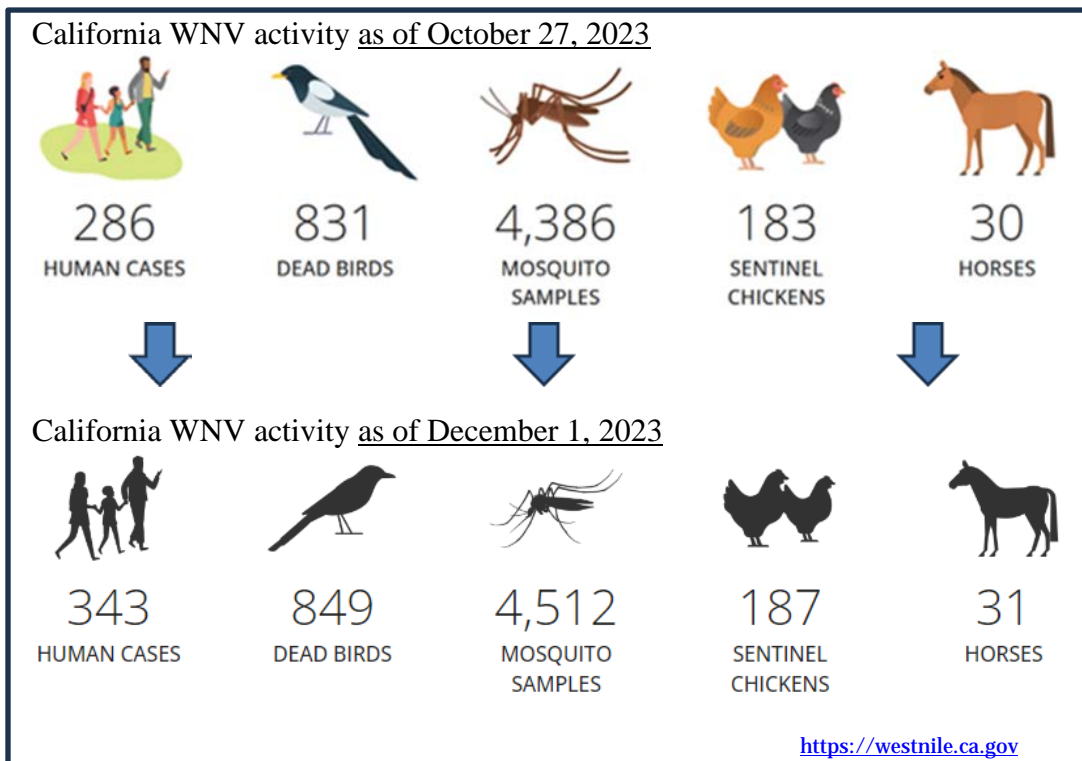
Santa Barbara County Vector-borne Disease Surveillance

No trapping was conducted this month due to a combination of lower nighttime temperatures, a lack of complaints received from residents, holidays and key personnel were on sick leave. No mosquitoes, ticks, or dead birds were collected in November. To date, there has been no West Nile virus activity in the County in 2023. St. Louis encephalitis virus and Western equine encephalitis virus have never been documented.

California Vector-borne Disease Surveillance

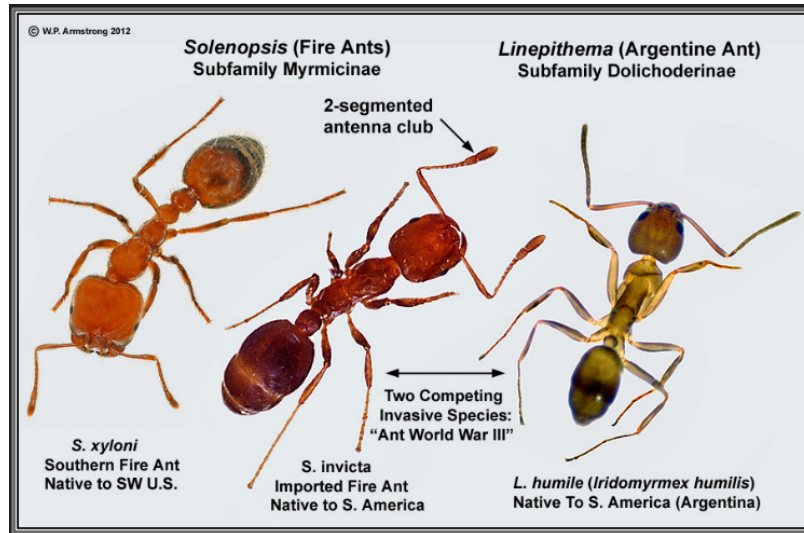
As of December 1st, WNV has been detected in 41 counties. There have been 343 human cases in 35 counties, and 74% of cases were neuro-invasive. Eleven human cases were fatal. Sixteen human cases of Saint Louis encephalitis virus have been reported in CA in 2023; 728 SLE-positive mosquito pools have been reported in 15 counties. On October 13, the WNV dead bird program switched to only online reporting and limited testing until April. Our neighboring counties of Ventura and San Luis Obispo have had detections of WNV this year. Ventura County has had one human case and four positive dead birds. SLO has had two humans, one dead bird, and two horses test positive.

Two cases of locally transmitted dengue virus were discovered in the Los Angeles area in October. Trapping and testing around these finds have not revealed any dengue-positive mosquitoes. Non-native *Aedes* mosquitoes, capable of vectoring dengue, Zika, chikungunya, and yellow fever are common in the LA area. In 2023 to date, there have been 105 travel-related human dengue cases in California; Santa Barbara County has reported three travel-related cases.



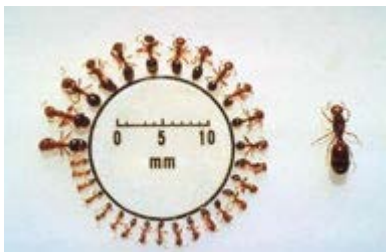
Invasive *Aedes* Mosquito Update

No invasive *Aedes* species have been detected in Santa Barbara County since May 2021. *Aedes aegypti* is found in 25 California counties, and *Aedes albopictus* is found in five.



Red Imported Fire Ants (RIFA) *Solenopsis invicta*

The Santa Barbara County Agricultural Commissioner’s Office notified the District in November that red imported fire ants (RIFA) were found in Montecito. Two months ago, the invasive ants were accidentally delivered from Riverside County in a shipment of boxed sycamore trees. The Ag Office, the University of California Cooperative Extension, and the California Department of Food and Agriculture are managing the infestation.



RIFA are best known for aggressive behavior and painful bites, especially when a nest is disturbed. Angry ants readily swarm humans and animals that get too close. Nests resemble gopher mounds in shape and size. RIFA seek nesting areas with high available moisture, such as tended lawns and among irrigated plants. A nest can grow to 10,000 ants in just one year. Two nodes on the “waist” between the two rear body segments is one of the main identifiers of fire ants. Colonies can grow to 100,000 to 500,000 ants after three years.

Fire ant colonies have workers of many different sizes. Queen on the right. Photo by Bart Drees

Other ants of interest

Native Southern fire ants-*Solenopsis xyloni* (top photo)

A small detail above the ant’s mouthparts separates the County’s native fire ant species from RIFA. They are less aggressive than and don’t need as much moisture as RIFA.

Harvester ants-*Pogonomyrmex californicus* (right photo)

Harvester ants produce one of the strongest and most painful ant venoms. However, their stingers are barbed, so individuals can only sting once. They harvest and feed-on seeds.

Argentine ants-*Linepithema humile* (top photo)

This small, invasive species is one of the most common household pests in Santa Barbara County. People have reported bites from Argentine ants.



Harvester ants
Photo by Brandon Woo

Mosquito and Vector Management District of Santa Barbara County

Report of District Operations - November 2023

Location	Mosquito					Bees & Wasps			Rats & Mice		Surveillance			Other		Total
	Inspection Hours	Treatment Hours	Service Requests	Fish Requests	Standing Water Reports	Inspection Hours	Treatment Hours	Service Requests	Inspection Hours	Service Requests	WNV Bird	Chickens	Mosquito Pools	Bedbugs	Misc. Requests	Total hours devoted to zone
Goleta	31.5	5.0														36.5
Goleta Valley	31.5	4.0										1.5				37.0
Rancho Embarcadero																0.0
Isla Vista	9.5	3.5								1						13.0
Hope Ranch	6.0	1.0														7.0
Hidden Valley																0.0
Santa Barbara area	17.5	6.0		4		1.5		2	4.0	1		1.5		1		30.5
Mission Canyon	1.5	0.5		1												2.0
Montecito	4.0			2												4.0
Summerland	2.0	0.5														2.5
Carpinteria	5.5	1.5					1.5									8.5
Carpinteria Valley	5.5	1.0		1												6.5
Carp Salt Marsh																0.0
Camino Real	1.0	0.5														1.5
Storke Ranch	2.0															2.0
Goleta Sanitary																0.0
City of Goleta	5.5	3.0														8.5
UCSB	6.0	13.5														19.5
Santa Barbara Airport	14.0	12.5														26.5
City of Santa Barbara	6.0	1.5														7.5
SoCalGas	0.5	8.0														8.5
South County total	149.5	62.0	0	8	0	1.5	1.5	2	4.0	2	0.0	0.0	3.0	0	1	221.5
Unincorporated North County																0.0
North County total	0.0	0.0	0	0	0	0.0	0.0	0	0.0	0	0.0	0.0	13.0	0	0	13.0
Pismo Beach																0.0
Oceano Dunes																0.0
San Luis Obispo																0.0
SLO County total	0.0	0.0	0	0	0	0.0	0.0	0	0.0	0	0.0	0.0	0.0	0	0	1.00
Monthly Totals	149.5	62.0	0	8	0	1.5	1.5	2	4.0	2	0.0	0.0	16.0	0	1	235.50
Year to Date	1844.0	719.0	54	89	21	23.5	1.5	26	99.0	14	11.5	0.0	281.0	1	21	

	This Month	Year to Date
Total Inspection Hours	155.0	1965.5
Total Treatment Hours	63.5	720.5
Total Mileage	1,944.0	27,127.0

Financial Status (Real-Time)

As of: 11/30/2023 (42% 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	6/30/2024 Fiscal Year Adjusted Budget	11/30/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	518,000.00	60,079.96	-457,920.04	11.60 %
3011 -- Property Tax-Unitary	7,700.00	4.31	-7,695.69	0.06 %
3015 -- PT PY Corr/Escapes Secured	0.00	669.99	669.99	--
3020 -- Property Tax-Current Unsecd	19,800.00	20,469.02	669.02	103.38 %
3023 -- PT PY Corr/Escapes Unsecured	300.00	601.57	301.57	200.52 %
3028 -- RDA Pass-through Payments	3,600.00	0.00	-3,600.00	0.00 %
3029 -- RDA RPTTF Resid Distributions	7,000.00	0.00	-7,000.00	0.00 %
3040 -- Property Tax-Prior Secured	0.00	-106.38	-106.38	--
3050 -- Property Tax-Prior Unsecured	500.00	573.52	73.52	114.70 %
3054 -- Supplemental Pty Tax-Current	7,100.00	3,223.28	-3,876.72	45.40 %
3056 -- Supplemental Pty Tax-Prior	200.00	92.33	-107.67	46.17 %
Taxes	564,200.00	85,607.60	-478,592.40	15.17 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	42.49	42.49	--
Fines, Forfeitures, and Penalties	0.00	42.49	42.49	--
Use of Money and Property				
3380 -- Interest Income	17,000.00	10,914.59	-6,085.41	64.20 %
Use of Money and Property	17,000.00	10,914.59	-6,085.41	64.20 %
Intergovernmental Revenue-State				
4220 -- Homeowners Property Tax Relief	2,300.00	0.00	-2,300.00	0.00 %
Intergovernmental Revenue-State	2,300.00	0.00	-2,300.00	0.00 %
Intergovernmental Revenue-Other				
4840 -- Other Governmental Agencies	18,000.00	0.00	-18,000.00	0.00 %
Intergovernmental Revenue-Other	18,000.00	0.00	-18,000.00	0.00 %

Financial Status (Real-Time)

As of: 11/30/2023 (42% 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	6/30/2024 Fiscal Year Adjusted Budget	11/30/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Charges for Services				
4877 -- Other Special Assessments	726,000.00	-1,060.66	-727,060.66	-0.15 %
Charges for Services	726,000.00	-1,060.66	-727,060.66	-0.15 %
Miscellaneous Revenue				
5891 -- Refunds/Repayments	6,000.00	0.00	-6,000.00	0.00 %
5909 -- Other Miscellaneous Revenue	160,000.00	72,879.19	-87,120.81	45.55 %
Miscellaneous Revenue	166,000.00	72,879.19	-93,120.81	43.90 %
Revenues	1,493,500.00	168,383.21	-1,325,116.79	11.27 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	525,000.00	203,100.20	321,899.80	38.69 %
6210 -- Commissioner/Director/Trustee	10,000.00	3,900.00	6,100.00	39.00 %
6400 -- Retirement Contribution	186,000.00	72,407.25	113,592.75	38.93 %
6475 -- Retiree Medical OPEB	21,000.00	2,826.46	18,173.54	13.46 %
6500 -- FICA Contribution	32,550.00	13,003.63	19,546.37	39.95 %
6550 -- FICA/Medicare	8,500.00	3,041.17	5,458.83	35.78 %
6600 -- Health Insurance Contrib	150,000.00	56,709.14	93,290.86	37.81 %
6610 -- Life & Disability Insur	2,100.00	874.50	1,225.50	41.64 %
6700 -- Unemployment Ins Contribution	2,250.00	62.40	2,187.60	2.77 %
6900 -- Workers Compensation	23,000.00	22,550.00	450.00	98.04 %
Salaries and Employee Benefits	960,400.00	378,474.75	581,925.25	39.41 %
Services and Supplies				
7030 -- Clothing and Personal	7,000.00	2,173.50	4,826.50	31.05 %
7050 -- Communications	7,500.00	2,682.53	4,817.47	35.77 %
7070 -- Household Supplies	3,400.00	1,084.00	2,316.00	31.88 %
7090 -- Insurance	25,000.00	24,601.00	399.00	98.40 %

Financial Status (Real-Time)

As of: 11/30/2023 (42% 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	6/30/2024 Fiscal Year Adjusted Budget	11/30/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
7120 -- Equipment Maintenance	10,000.00	2,179.41	7,820.59	21.79 %
7121 -- Operating Supplies	13,000.00	3,756.76	9,243.24	28.90 %
7124 -- IT Software Maintenance	27,500.00	12,002.96	15,497.04	43.65 %
7200 -- Structure & Ground Maintenance	15,000.00	2,587.89	12,412.11	17.25 %
7430 -- Memberships	18,500.00	16,696.00	1,804.00	90.25 %
7450 -- Office Expense	6,300.00	2,385.55	3,914.45	37.87 %
7460 -- Professional & Special Service	86,000.00	25,393.18	60,606.82	29.53 %
7508 -- Legal Fees	20,000.00	10,233.39	9,766.61	51.17 %
7546 -- Administrative Expense	12,000.00	2,649.00	9,351.00	22.08 %
7650 -- Special Departmental Expense	93,000.00	37,302.92	55,697.08	40.11 %
7653 -- Training Fees & Supplies	8,400.00	1,031.00	7,369.00	12.27 %
7730 -- Transportation and Travel	8,000.00	77.49	7,922.51	0.97 %
7731 -- Gasoline-Oil-Fuel	15,000.00	3,989.62	11,010.38	26.60 %
7760 -- Utilities	6,500.00	2,337.90	4,162.10	35.97 %
Services and Supplies	382,100.00	153,164.10	228,935.90	40.08 %
Capital Assets				
8200 -- Structures&Struct Improvements	78,000.00	4,774.62	73,225.38	6.12 %
8300 -- Equipment	50,000.00	0.00	50,000.00	0.00 %
Capital Assets	128,000.00	4,774.62	123,225.38	3.73 %
Expenditures	1,470,500.00	536,413.47	934,086.53	36.48 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	23,000.00	0.00	23,000.00	0.00 %
Other Financing Uses	23,000.00	0.00	23,000.00	0.00 %
Other Financing Sources & Uses	-23,000.00	0.00	23,000.00	0.00 %

Financial Status (Real-Time)

As of: 11/30/2023 (42% 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	6/30/2024 Fiscal Year Adjusted Budget	11/30/2023 Year-To-Date Actual	6/30/2024 Fiscal Year Variance	6/30/2024 Fiscal Year Pct of Budget
Mosquito & Vector Mgt District	0.00	-368,030.26	-368,030.26	--
Net Financial Impact	0.00	-368,030.26	-368,030.26	--

Cash Balances (Real-Time)

As of: 11/30/2023
Accounting Period: OPEN

Selection Criteria: Fund = 4160-4161

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

Fund	11/1/2023 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	11/30/2023 Ending Balance
4160 -- Mosquito & Vector Mgt District	1,803,985.42	0.00	82,066.83	58,268.55	74,961.93	1,752,821.77
4161 -- SB Vector-Cap Asset Reserve	666,894.07	0.00	0.00	0.00	0.00	666,894.07
Total Report	2,470,879.49	0.00	82,066.83	58,268.55	74,961.93	2,419,715.84

Vendor Disbursements (Real-Time)

From 11/1/2023 to 11/30/2023

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 000887 -- Charles Blair					
ACH - 824544	11/07/2023	880		REIMBURSEMENT	40.00
Total Charles Blair					40.00
Vendor 002073 -- SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY					
ACH - 825118	11/08/2023	880		Vendor Invoice #: H43882; Vendor Account:	174.90
Total SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY					174.90
Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM					
ACH - 824047	11/03/2023	880		Vendor Account:	1,564.31
Total US BANK CORPORATE PAYMENT SYSTEM					1,564.31
Vendor 008116 -- HOWELL MOORE & GOUGH LLP					
W - 09810456	11/20/2023	880		Vendor Invoice #: 45051; Vendor Account:	770.00
Total HOWELL MOORE & GOUGH LLP					770.00
Vendor 009136 -- TECHEASE COMPUTER SOLUTIONS LLC					
W - 09810568	11/27/2023	880		Vendor Invoice #: 47654; Vendor Account:	35.00
Total TECHEASE COMPUTER SOLUTIONS LLC					35.00
Vendor 050379 -- ADP INC					
EFT	11/03/2023	880		Vendor Invoice #: 645555723	447.60
Total ADP INC					447.60
Vendor 080067 -- ATKINSON ANDELSON LOYA RUUD ROMO					
W - 09810463	11/20/2023	880		Vendor Invoice #: 697335; Vendor Account:	3,937.50
Total ATKINSON ANDELSON LOYA RUUD ROMO					3,937.50
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 824731	11/07/2023	880		UNION DUES	48.00
ACH - 825661	11/17/2023	880		UNION DUES	48.00
Total CITY EMPLOYEES ASSOC LLC					96.00

Vendor Disbursements (Real-Time)

From 11/1/2023 to 11/30/2023

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 101532 -- STREAMLINE					
W - 09809846	11/06/2023	880		Vendor Invoice #: 051D17E0-0037	249.00
				Total STREAMLINE	249.00
Vendor 127495 -- VESERIS					
ACH - 824324	11/06/2023	880		Vendor Invoice #: IN-4372701; Vendor Account:	3,922.10
				Total VESERIS	3,922.10
Vendor 148414 -- ZWORLD GIS					
ACH - 824335	11/06/2023	880		Vendor Invoice #: 2023-0379	1,445.00
				Total ZWORLD GIS	1,445.00
Vendor 194683 -- Allied Administrators for Delta Dental					
ACH - 824934	11/07/2023	880		ID #	871.83
				Total Allied Administrators for Delta Dental	871.83
Vendor 246891 -- MISSION LINEN SUPPLY					
ACH - 824365	11/06/2023	880		Vendor Account:	370.61
				Total MISSION LINEN SUPPLY	370.61
Vendor 252027 -- Educated Car Wash					
ACH - 825374	11/08/2023	880		Vendor Invoice #: 955	105.94
				Total Educated Car Wash	105.94
Vendor 346888 -- CARRIE TROUP CPA					
ACH - 825669	11/20/2023	880		Vendor Invoice #: 0923V	2,325.00
ACH - 825669	11/20/2023	880		Vendor Invoice #: 1023V	2,325.00
				Total CARRIE TROUP CPA	4,650.00
Vendor 509950 -- MARBORG INDUSTRIES					
ACH - 825962	11/27/2023	880		Vendor Account:	155.58
				Total MARBORG INDUSTRIES	155.58

Vendor Disbursements (Real-Time)

From 11/1/2023 to 11/30/2023

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 825964	11/27/2023	880		Vendor Account:	65.20
Total MONTECITO WATER DISTRICT					65.20
Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
ACH - 825648	11/16/2023	880		Vendor Invoice #: 100000017353437; Vendor Account: 1	10,858.70
Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					10,858.70
Vendor 651000 -- QUILL CORP					
W - 09809881	11/06/2023	880		Vendor Invoice #: 35095268; Vendor Account:	708.52
Total QUILL CORP					708.52
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	11/02/2023	880		Vendor Account:	18,885.30
EFT	11/16/2023	880		Vendor Account:	19,809.82
EFT	11/30/2023	880		Vendor Account:	19,125.83
Total STATE/FEDERAL TAXES & DIRECT DEPOSITS					57,820.95
Vendor 710327 -- SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC					
ACH - 825673	11/20/2023	880		MOSQUITO & VECTOR MANAGEMENT	300.00
Total SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC					300.00
Vendor 740582 -- BIG GREEN CLEANING COMPANY					
ACH - 825473	11/08/2023	880		Vendor Invoice #: 636399; Vendor Account:	271.00
Total BIG GREEN CLEANING COMPANY					271.00
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 825675	11/20/2023	880		Vendor Account:	225.32
Total SOUTHERN CALIFORNIA EDISON					225.32
Vendor 767800 -- THE GAS COMPANY					
ACH - 825484	11/08/2023	880		Vendor Account:	21.68
Total THE GAS COMPANY					21.68

Vendor Disbursements (Real-Time)

From 11/1/2023 to 11/30/2023

Selection Criteria: Fund = 4160

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

Fund 4160 -- Mosquito & Vector Mgt District

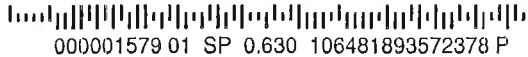
Disbursement	Disbursement Date	Dept	Purchase Order	Remit Description	Amount
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 825987	11/27/2023	880		Vendor Account:	463.10
				Total COX COMMUNICATIONS - BUSINESS	463.10
Vendor 855111 -- VISION SERVICE PLAN-CA					
ACH - 826188	11/28/2023	880		Vendor Invoice #: 819278074; Vendor Account: 3	176.59
				Total VISION SERVICE PLAN-CA	176.59
Vendor 874582 -- BAY ALARM COMP					
W - 09810633	11/27/2023	880		Vendor Invoice #: 21009496; Vendor Account:	156.75
				Total BAY ALARM COMP	156.75
				Total Mosquito & Vector Mgt District	89,903.18



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER _____
STATEMENT DATE 11-22-2023
AMOUNT DUE \$5,414.99
NEW BALANCE \$5,414.99
PAYMENT DUE ON RECEIPT



000001579 01 SP 0.630 106481893572378 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	\$1,564.31	\$5,414.99	\$0.00	\$0.00	\$0.00	\$0.00	\$1,564.31	\$5,414.99	

CORPORATE ACCOUNT ACTIVITY					
MVM DISTRICT					TOTAL CORPORATE ACTIVITY
					\$1,564.31 CR
Post Date	Tran Date	Reference Number	Transaction Description		Amount
11-06	11-06	74798263310000000000091	PAYMENT - 824047 00000 A		1,564.31 PY

NEW ACTIVITY					
VESNA IBARRA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$944.34	\$0.00	\$944.34
Post Date	Tran Date	Reference Number	Transaction Description		Amount
10-24	10-23	24755423296172965982250	WOOLEVER TIRE CO GOLETA CA		900.00
11-07	11-06	24943003311838005992087	RITE AID 05788 SANTA BARBARA CA		17.00
11-20	11-15	24639233321900010192937	AQUA-FLO SUPPLY, INC. 805-9672374 CA		27.34

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE	DISPUTED AMOUNT	PREVIOUS BALANCE	1,564.31
11/22/23	.00	PURCHASES & OTHER CHARGES	5,414.99	
AMOUNT DUE 5,414.99		CASH ADVANCES	.00	
		CASH ADVANCE FEES	.00	
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335		LATE PAYMENT CHARGES	.00	
		CREDITS	.00	
		PAYMENTS	1,564.31	
		ACCOUNT BALANCE	5,414.99	



Company Name: MVM DISTRICT
Corporate Account Number.
Statement Date: 11-22-2023

NEW ACTIVITY					
JESSICA E SPRIGG		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$752.99	\$0.00	\$752.99
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-30	10-27	24692163300102799218227	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	15.18	
11-01	10-31	24231683305837000090663	SMART AND FINAL 915 CARPENTERIA CA	14.15	
11-02	11-01	24692163305104334886240	IN *TECHEASE COMPUTER SOL 805-5643273 CA	250.00	
11-06	11-04	24164073308741719116961	FEDEX71911696 800-4633339 TN	458.67	
11-09	11-08	24755423312283124741246	99 CENT DISCOUNT STORE CARPINTERIA CA	14.99	
ROBBY R SHARP		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$278.90	\$0.00	\$278.90
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-26	10-25	24755423299122996108935	PESTICIDE APPLICATORS PRO 831-4423536 CA	120.00	
10-27	10-26	24231683300837000093415	SMART AND FINAL 914 SANTA BARBARA CA	80.78	
10-27	10-26	24231683300837000094645	SMART AND FINAL 391 SANTA BARBARA CA	78.12	
KAREN FREDMAN SCHULTZ		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$33.33	\$0.00	\$33.33
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-25	10-24	24431063298091935005949	HOME IMPROVEMENT CENTER SANTA BARBARA CA	15.21	
11-02	10-31	24231683305837000758228	ALBERTSONS #0355 CARPINTERIA CA	18.12	
DONALD CRAW		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$907.18	\$0.00	\$907.18
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-24	10-23	24755423296172965982268	WOOLEVER TIRE CO GOLETA CA	481.31	
10-25	10-24	24755423298122986086084	PESTICIDE APPLICATORS PRO 831-4423536 CA	120.00	
10-25	10-24	24755423298122986086092	PESTICIDE APPLICATORS PRO 831-4423536 CA	120.00	
11-15	11-14	24692163319105004211548	RED WING SHOE STORE #2 SANTA BARBARA CA	150.00	
11-17	11-16	24431063321091931007098	HOME IMPROVEMENT CENTER SANTA BARBARA CA	35.87	
BRIAN J CABRERA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$2,498.25	\$0.00	\$2,498.25
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-30	10-27	24040833302900013300019	SANTA BARBARA TOWING SANTA BARBARA CA	750.38	
11-07	11-06	24692163310108319047770	SQ *KENNEDY'S AUTOMOTIVE SANTA BARBARA CA	1,659.43	
11-14	11-13	24011343317000044015450	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	14.99	
11-14	11-13	24692163318104283226252	PEET'S #04003 SANTA BARBARA CA	31.45	
11-15	11-14	24430993318400818133550	MSFT * E0800PTY24 MSBILL.INFO WA	42.00	

MVMDSBC Contract Status as of 12/08/2023

					December 8, 2023
Account	MOU Maximum	FYE24	FYE23	FYE22	MOU Status
1 Wynmark	\$2,089	\$ 545.38	\$1,563.55	\$982.73	FYE24 completed
3 Goleta Sanitary District	\$5,719	\$ 4,286.72	\$4,744.06	\$3,784.34	FYE24 complete
4 Goleta, City of	\$15,187	\$10,645.89	\$13,710.44	\$6,358.75	FYE25 completed
5 Oceano Dunes District	\$30,798	\$11,585.79	\$17,860.63	\$18,096.06	Working on CY24-CY28
6 Pismo Beach, City of	\$10,405	\$ 5,555.56	\$6,403.09	\$8,909.53	FYE25 completed
7 Santa Barbara Airport	\$99,571	\$38,541.13	\$66,131.69	\$56,128.09	FYE24 completed
8 Santa Barbara, City of	\$6,473	\$ 4,240.79	\$6,049.75	\$5,471.13	FYE25 completed
9 SoCalGas	\$3,096	\$ 719.52	\$3,269.14	\$1,527.55	Submitted Mosquito Management Plan
10 Cal-Storke, LLC	\$2,223	\$ 1,477.36	\$2,173.79	\$1,225.18	FYE25 complete
11 UCSB	\$35,369	\$14,160.16	\$28,540.84	\$25,493.42	FYE24 complete
12 San Luis Obispo, County of	\$14,070	\$ -	\$8,954.28	\$5,268.29	FYE24 complete
	\$ 225,000	\$91,758.30	\$159,401.26	\$133,245.07	

	as of 12/8/2023	Budgeted
FYE 2024	\$91,758.30	\$ 160,000
FYE 2023	\$159,401.26	\$ 130,000
FYE 2022	\$139,873.10	\$ 120,000
FYE 2021	\$104,983.47	\$ 110,000
FYE 2020	\$ 150,311.84	\$ 105,000
FYE 2019	\$ 109,111.47	\$ 100,000
FYE 2018	\$ 108,081.70	\$ 70,000
FYE 2017	\$ 87,923.06	\$ 105,000
FYE 2016	\$ 58,114.04	\$ 115,000
FYE 2015	\$ 99,346.50	\$ 120,000

INDEPENDENT CONTRACTOR SERVICES AGREEMENT

This Independent Contractor Services Agreement ("Agreement") is entered into by and between Mosquito & Vector Management District of Santa Barbara County ("MVMSBC"), and Carrie Troup, CPA ("Contractor").

1. Term of Agreement. This Agreement will commence on the Effective Date. This Agreement will continue upon the completion of the Services (as defined below), and expire in accordance with Section 5 of this Agreement. (The period during which this Agreement is in effect, including any extensions agreed upon by the parties, is referred to as the "Term.")
2. Services. MVMSBC and Contractor agree that, during the Term, Contractor will provide the services set forth in Addendum A, as it may be modified from time to time in writing (the "Services"). Contractor will coordinate with the MVMSBC Manager as MVMSBC's contact for all purposes under this Agreement ("MVMSBC Contact").
3. Compensation and Terms of Payment.
 - a. Compensation for Services. Beginning 1, January, 2024 (Effective Date), in compensation for the Services, MVMSBC will pay Contractor the sum of two thousand eight hundred ninety dollars (\$2,890) for each month of the services set forth in Addendum A pursuant to the invoicing procedure set forth below. Fee to be automatically increased by the CPI on January 1st each subsequent year (rounded to the nearest dollar), in accordance with the Consumer Price Index as determined by the Western Information Office of the U.S. Bureau of Labor Statistics for the Los Angeles area.
 - b. Expenses. Contractor will be responsible for any and all direct and indirect expenses that may be incurred in connection with the performance of the Services, including licensing fees, costs of continuing education, association and professional organization dues, insurance, parking fees, meals, travel, mileage, office lease, equipment expenses, telephone, cellphone and SmartPhone charges, copying expenses, internet fees, research costs and other overhead, except as otherwise expressly agreed in writing by MVMSBC in advance with respect to particular expenses.
 - c. Method of Payment.
 - i. Contractor must submit a monthly invoice to District Manager, or other such person as may be designated from time to time by MVMSBC.
4. Affirmation of Independent Contractor Status.

- a. Independent Contractor. MVMSDBC and Contractor each expressly understands, agrees and intends that Contractor is an independent contractor in the performance of each and every part of this Agreement, and is solely responsible for all costs and expenses arising in connection with the performance of the Services, except as expressly set forth herein. Contractor is responsible for obtaining any business permits or licenses required to enable it to operate as an independent contractor. Contractor is solely responsible for any and all claims, liabilities or damages or debts of any type whatsoever that may arise on account of the activities of Contractor and her agents. Contractor has and retains control of, and supervision over, the performance of its obligations hereunder, including scheduling and day-to-day control over the performance of the Services, and except as expressly provided herein, MVMSDBC will have no right to exercise any control whatsoever over the activities or operations of Contractor.
- b. Taxes and Related Matters. Contractor will be solely responsible for all tax and other government-imposed responsibilities relating to the performance of the Services, including payment of all applicable federal, state, local and social security taxes, unemployment insurance, and self-employment or other business taxes and licensing fees. Contractor will be solely responsible for payment of all applicable federal, state and local employment taxes, and will make deductions for all taxes and withholdings required by law. No federal, state or local taxes of any kind will be withheld or paid by MVMSDBC on behalf of Contractor or her agents. Contractor acknowledges that the compensation paid pursuant to this Agreement will not be considered "wages" paid by MVMSDBC for purposes of the Federal Insurance Contributions Act ("FICA"), unemployment or other taxes. MVMSDBC will issue to Contractor an IRS Form 1099 with respect to payments made under this Agreement. Contractor will be responsible for performing all payroll and record-keeping functions required by law. The compensation provided hereunder is not intended to constitute "nonqualified deferred compensation" within the meaning of Section 409A of the Internal Revenue Code of 1986, as it may be amended from time to time ("Section 409A"). No provision of this Agreement may be interpreted or construed to transfer any liability for failure to comply with any tax obligations, including failure to comply with the requirements of Section 409A, from Contractor to MVMSDBC.
- c. No Employee Benefits from MVMSDBC. As an independent contractor, neither Contractor nor her agents will be eligible for benefits from MVMSDBC or any related entity other than the compensation contemplated by this Agreement, including workers' compensation, unemployment insurance, health, dental, vision, life or disability insurance, paid holidays, sick leave, vacation or other paid time off, pension or 401(k) plans, educational assistance, or any other employee benefit that may be offered now or in the future.

5. Termination of Agreement. This Agreement will expire as follows:
- a. Termination upon Written Notice. The contractor or MVMSDBC board may terminate this Agreement during the Term by providing the other party with thirty (30) days' written notice of such termination. MVMSDBC may, in its sole discretion, provide compensation in lieu of all or a portion of the notice period, regardless of who initiates the termination, prorating the fees as appropriate. Payment in lieu of notice will be calculated based on the monthly contract rate.
 - b. Termination for Cause by MVMSDBC. MVMSDBC board may terminate this Agreement immediately without prior notice for "Cause." Cause includes, but is not limited to, the following: (i) failure of Contractor to comply in any material respect with this Agreement (ii) serious personal or professional misconduct by Contractor (including, but not limited to, dishonesty, fraud, misappropriation, ethical violations, criminal activity or gross or willful neglect of duty); (iii) breach of Contractor's duties to MVMSDBC; (iv) conduct that threatens public health or safety, or threatens to do immediate or substantial harm to MVMSDBC's business, including potentially subjecting MVMSDBC or its Board members to civil or criminal liability; (v) falsification by Contractor of any business-related document, including invoices, or the making of any materially false or misleading statement by Contractor to or in connection with MVMSDBC; (vi) the professional license(s), and/or qualifications of Contractor or her agents deemed necessary by MVMSDBC to perform the Services are not maintained or renewed (vii) an investigation that could have an adverse impact on MVMSDBC is commenced with respect to Contractor and/or her agents by a regulatory agency. MVMSDBC's exercise of its right to terminate for Cause will be without prejudice to any other remedy to which it may be entitled at law, in equity, or under this Agreement. In the event of termination for Cause by MVMSDBC, the only compensation due to Contractor will be payment up to the date of termination and outstanding reimbursable expenses, less appropriate offsets. MVMSDBC's exercise of its right to terminate for Cause will be without prejudice to any other remedy to which it may be entitled at law, in equity, or under this Agreement.
 - c. Termination for Cause by the Contractor. The Contractor may terminate this Agreement immediately without prior notice for "Cause." Cause includes, but is not limited to, the following: (i) failure of MVMSDBC to comply in any material respect with this Agreement; (ii) non-communication by MVMSDBC such that Contractor is unable to perform Contractor's obligations; or, (iii) an investigation that could have an adverse impact on Contractor is commenced with respect to MVMSDBC and/or its agents by a regulatory agency. The Contractor's exercise of her right to terminate for Cause will be without prejudice to any other remedy to which it may be entitled at law, in equity, or under this Agreement.

6. Obligations of Contractor.

- a. Best Abilities. Contractor will proceed with diligence and perform the Services in accordance with the highest standards of professionalism, service and ethics in the field and to the satisfaction of MVMDSBC. If Contractor's performance does not conform to these standards, in the board of MVMDSBC's absolute discretion, and MVMDSBC so notifies Contractor, Contractor agrees immediately to take all action necessary to remedy the nonconformance.
- b. Compliance with Law and Policies. In the performance of the Services, Contractor will comply with all applicable federal, state and local laws, rules and regulations applicable to it and her agents, including applicable ethical rules and the Rules of Professional Conduct governing attorneys in the jurisdiction where the Services are performed, the Occupational Safety and Health Act ("OSHA"), non-discrimination laws, immigration law and work authorization requirements, and wage and hour requirements.
- c. Qualifications. During the Term, Contractor will continuously maintain in good standing all required and customary professional licenses and other qualifications and will cause her agents to do the same. Contractor must keep all licensure/certification records fully up to date.
- d. Use of Equipment, Resources and Technology. Except as may otherwise be agreed by MVMDSBC in writing, Contractor will be responsible for providing her own supplies (including postage, paper, computer equipment, telephone, internet access and research subscriptions), equipment and work location(s).
- e. Non-Contravention; No Improper Use of Materials. Neither Contractor nor her agents have entered into, or will enter into, any agreements inconsistent with this Agreement. Contractor certifies that neither she nor her agents will utilize or disclose any confidential, trade secret or proprietary information of any prior employer or other individual or entity in connection with this Agreement or the performance of the Services.
- f. No Conflict of Interest. Contractor confirms that her undertaking the Services contemplated hereunder will not pose any actual or perceived conflict of interest with respect to MVMDSBC, and will not pose any professional ethical issues. Contractor agrees that she will not, during the Term, perform any services for, or enter into an engagement with, any other individual or entity that poses an actual or potential conflict, or that may pose a perceived conflict, with MVMDSBC without MVMDSBC's prior written approval.
- g. Confidential Information. In connection with the performance of the Services, Contractor may have access to Confidential Information that has been developed by, created by or provided to MVMDSBC (including

without limitation, information created or developed by Contractor and her agents) that is not generally known to the public or others, or is otherwise required to be kept confidential by MVMDSBC.

- i. Contractor agrees that, unless authorized in writing by MVMDSBC's board neither Contractor nor her agents will, directly or indirectly, disclose or use any Confidential Information for her/their own benefit or for the benefit of any other individual or entity, either during the Term or thereafter. In addition to complying with Contractor's contractual obligations under this Agreement, Contractor agrees to comply with any and all ethical obligations applicable to Contractor, including but not limited to Rules of Professional Conduct governing accountants, regarding the protection of Confidential Information and otherwise. To the extent there is any conflict between Contractor's obligations under this Agreement and Contractor's obligations under the applicable rules of professional conduct, the rules of professional conduct prevail.
 - ii. If, during the Term or at any time thereafter, Contractor receives a request to disclose any Confidential Information, whether under the terms of a subpoena, court order, or other governmental order or otherwise, Contractor will notify MVMDSBC immediately of the details of the request, including providing a copy thereof, and will consult with MVMDSBC on the advisability of taking legally available steps to resist or narrow such request. If disclosure of such Confidential Information is required to prevent Contractor from being held in contempt or subject to other penalty, Contractor will furnish only such portion of the Confidential Information as, in the written opinion of legal counsel satisfactory to MVMDSBC, Contractor is legally compelled to disclose, and Contractor will use her best efforts to assist MVMDSBC in obtaining an order or other reliable assurance that confidential treatment will be accorded to the disclosed Confidential Information.
- h. Duties upon Termination. Upon termination of this Agreement for any reason, or at such earlier time as MVMDSBC may request, Contractor will immediately (i) discontinue all representations or statements from which it might be inferred that any continuing relationship exists between Contractor and the Firm; (ii) promptly and permanently delete any Confidential Information (iii) provide MVMDSBC with any and all passwords, security codes, administrative access information and/or other information in the possession of Contractor necessary to enable MVMDSBC to get the benefit of the Services.
- i. Cooperation. During the Term and thereafter, Contractor will fully cooperate in the investigation by MVMDSBC of any issues, and the defense of any claims by, against or otherwise involving MVMDSBC that might arise that could involve Contractor or information within her

knowledge, regardless of whether Contractor personally is named in the action, without additional compensation for such cooperation other than reimbursement of reasonable costs related to such cooperation.

Contractor agrees to notify MVMDSBC within three (3) business days if testimony, cooperation or information of Contractor or her agents is sought with respect to any claim or action against or otherwise involving, or any investigation with respect to, MVMDSBC or its employees, agents, Board members, or contractors.

- j. Insurance/Bonding. Contractor shall maintain professional liability insurance for California licensed Certified Public Accountants. In addition, Contractor shall maintain a bond in compliance with the provisions of MVMDSBC's adopted Investment Policy in conformance with the Health and Safety Code section 9077.
- 7. No Authority to Bind MVMDSBC. Contractor has no authority, right or ability to bind or commit MVMDSBC in any way or incur any debts or liabilities in the name of or on behalf of MVMDSBC and will not attempt to do so or imply that it may do so.
- 8. Indemnification; Limitation on Liability.
 - a. By Contractor. Contractor agrees to indemnify, defend (with counsel selected by MVMDSBC) and hold harmless MVMDSBC and its affiliates, successors, agents, employees, insurers, clients, officers and directors (the "MVMDSBC Indemnified Parties") from and against any and all claims, demands, damages, costs, losses, taxes, penalties, assessments, judgments, interest payments, and expenses of whatever kind and nature, to the fullest extent permitted by law, including attorneys' fees and expert witness costs, directly or indirectly arising out of or resulting from or on account of: (i) any claim, demand, and/or determination that MVMDSBC is the employer (whether sole, joint and/or common law) of Contractor or any agent provided by Contractor, including any claims brought under employment laws by Contractor's agents, claims for discrimination, workers' compensation, unemployment, unpaid compensation, benefits, misclassification or failure to make required withholdings; (ii) subject to subsection (b) below, any claim, demand or charge based upon acts or omissions of Contractor in relation to the Services; (iii) any claim for negligence, misconduct or malpractice against any of MVMDSBC Indemnified Parties in connection with the engagement of Contractor and/or arising under or relating to this Agreement; (iv) any misappropriation, misuse or theft of Confidential Information, unfair competition, breach of contract, or other acts or omissions of Contractor or her agents that harm or damage (or threaten to harm or damage) any MVMDSBC Indemnified Parties or their business, goodwill or reputation.
 - b. By the MVMDSBC. MVMDSBC agrees to defend, indemnify and hold Contractor harmless from and against any and all claims, demands,

damages, costs, losses, taxes, penalties, assessments, judgments, interest payments, and expenses of whatever kind and nature, to the fullest extent permitted by law, including attorneys' fees and expert witness costs, directly or indirectly arising out of or resulting from (i) MVMDSBC's gross negligence or willful misconduct relating to its performance under this Agreement, and (ii) claims brought against Contractor by a third party as a result of Contractor's activities as authorized by MVMDSBC and/or Contractor's activities that are within the course and scope of this Agreement, in each case only to the extent that such losses, costs, claims, demands, judgments or liability are not due in whole or in part to the negligence or wrongful act(s) of Contractor. MVMDSBC may, at its option, elect to provide a defense in lieu of indemnifying Contractor for attorneys' fees and related defense costs, subject to applicable conflict of interest considerations. In any proceeding in which defense and/or indemnification will be sought by Contractor, Contractor must give prompt written notice of such proceeding to MVMDSBC. As a condition to receiving indemnification, Contractor also must promptly cooperate with all reasonable requests by MVMDSBC in connection with the defense of such proceeding. The right to indemnification of Contractor does not apply to (i) any proceeding initiated by Contractor or its agents against MVMDSBC or any other person or entity, including counterclaims, unless the MVMDSBC Board has expressly agreed in writing to waive this provision with respect to the proceeding or claims at issue, (ii) any proceeding or claims initiated by MVMDSBC against Contractor and/or its agents, or, (iii) any proceeding or claims alleging or involving conduct by Contractor that MVMDSBC in its sole discretion determines was outside the course and scope of the Services, was in breach of this Agreement, constituted gross misconduct or was a violation of applicable law or Contractor's ethical duties.

- c. Limitation on MVMDSBC's Liability. MVMDSBC will not be liable to Contractor for any incidental, indirect, special, consequential, punitive or reliance damages of any nature whatsoever, regardless of the foreseeability thereof (including, but not limited to, any claim for loss of services, lost profits or lost revenues) arising under or related to this Agreement, whether based on breach of contract, tort, breach of warranty, negligence or any other theory of liability in law or in equity. Notwithstanding anything to the contrary in this Agreement, MVMDSBC's entire liability, and Contractor's ability to recover damages, at law or in equity, with respect to any and/or all claims, damages, losses, costs or causes of action arising from or related to this Agreement (other than any action for payment of the Services and invoices related thereto) may not exceed the aggregate dollar amount paid by MVMDSBC to Contractor under this Agreement.

9. General Provisions.

- a. Entire Agreement. This Agreement, along with the documents incorporated herein, constitutes the entire agreement between MVMDSBC and Contractor relating to the subject matter hereof and supersedes all prior oral and written understandings, communications and agreements relating to such subject matter, whether verbal or written, implied or otherwise. In the event of a conflict between any provisions appearing in any other writing and in this Agreement, the provisions of this Agreement will be controlling.
- b. Assignment. This Agreement is not assignable by Contractor, and any purported transfer or assignment is void. This Agreement, or MVMDSBC's interest in this Agreement, may be assigned and transferred by MVMDSBC, temporarily or permanently, whether expressly, by operation of law or otherwise, and Contractor agrees to perform the Services for the benefit of any such assignee.
- c. Nonexclusive Nature of Agreement. This Agreement does not grant Contractor an exclusive privilege or right to supply Services to MVMDSBC. Other than as expressly set forth in this Agreement, MVMDSBC makes no representations or warranties as to a minimum or maximum procurement of Services hereunder. Nothing in this Agreement will be construed as limiting in any manner the ability of Contractor to procure other engagements consistent with their obligations to MVMDSBC hereunder, including the post-Term obligations.
- d. Amendments; Waiver. This Agreement may not be amended except in writing executed by all of the parties hereto. No waiver by either party of a right or remedy hereunder will be deemed to be a waiver of any other right or remedy or of any subsequent right or remedy of the same kind.
- e. Provisions Subject to Applicable Law; Modification; Severability. All provisions of this Agreement will be applicable only to the extent that they do not violate any applicable law. If any term, provision or condition of this Agreement is held to be invalid, illegal, or unenforceable by any court or arbitrator of competent jurisdiction, as to such jurisdiction that provision will be limited to the minimum extent necessary so this Agreement will otherwise remain enforceable in full force and effect. To the extent such provision cannot be so modified, the offending provision will, as to such jurisdiction, be deemed severable from the remainder of this Agreement.
- f. Notices. All notices, consents, waivers, and other communications under this Agreement will be deemed to have been duly given when (i) delivered by hand; (ii) when received by the addressee, if sent by registered mail (return receipt requested), a nationally recognized overnight delivery service (signature requested) or electronic mail, in each case to the addresses or mail addresses set forth below (or to such other addresses as either Party may designate upon written notice):

If to Contractor: Carrie Troup, CPA
1005 S Broadway
Santa Maria, CA 93454, Email:
Carrie@trouppcpa.com
If to MVMDSBC: 2450 Lillie Ave
Summerland, CA 93067

- g. Construction. The Section headings throughout this Agreement are for convenience and reference only, and the words contained therein in no way will be held to explain, modify, amplify or aid in the interpretation, construction, or meaning of the provisions of this Agreement. The word "Agreement" refers to this Agreement as well as all documents incorporated herein. The word "including" will mean "including but not limited to." The word "agents" includes employees, contractors, subcontractors, agents, owners and other representatives. Both parties participated in the drafting of this Agreement, and each had the opportunity to consult with counsel of their own choosing in connection therewith. The rule that ambiguities in an agreement will be construed against the drafter does not apply to this Agreement.
- h. Governing Law and Forum. This Agreement is entered into and will be governed by and construed and enforced in accordance with the laws of the State of California. Any action brought to enforce any right or obligation under this Agreement will be subject to the exclusive jurisdiction of the courts of the State of California. The venue for such action shall be the Santa Barbara Superior Court (South County). The parties irrevocably consent to the exclusive jurisdiction of such courts (and of the appropriate appellate courts therefrom) in any such action, suit or proceeding.
- i. Legal and Equitable Remedies. Because Contractor's services are personal and unique, and because Contractor will have access to and become acquainted with the Confidential Information, MVMDSBC will have the right to enforce this Agreement and any of its provisions by injunction, specific performance or other equitable relief.
- j. Counterparts. This Agreement may be executed in separate counterparts, each of which will be deemed an original but both of which taken together will constitute but one and the same instrument. A facsimile or emailed signature will have the same force and effect as an original signature.

Contractor **Mosquito & Vector Management**
District of Santa Barbara County

By: Carrie Troup, CPA

By: Brian Cabrera, District Manager

Date: _____

Date: _____

ADDENDUM A: SCOPE OF WORK

The Services include the following:

Consultation, Coordination, Recordkeeping, Reporting, Maintenance and Monitoring Tasks:

- Preparation review and submission of warrants, using single & multiple invoice claims
- Ensuring warrants are approved and signed by District authorized signer(s)
- Reconciling invoices paid to the financial statements and coding items to the general ledger
- Track vendor EINs with Form W-9 and Form 590 including new vendor template in the financial information network
- Participation in maintaining the internal control structure of the district
- Preparation and E-filing of State Controllers Compensation Report
- Maintain access to the Santa Barbara County Financial Information Network system and corresponding training
- Preparation and filing with Transparent California
- Monitoring employee garnishments, health insurance pre/post tax withholding payroll deduction, disability on a bi-weekly basis
- Tracking and submission of union dues on a bi-weekly basis
- Preparation of the bi-weekly retirement calculation spreadsheet and corresponding submission to Santa Barbara County Employees' Retirement System (SBCERS - including reconciliation to the payroll registers
- Correspondence with SBCERS auditors for completion of annual confirmations forms
- Automatic Data Processing payroll input based on management provided hours on a bi-weekly basis
- Input proper payroll detail and reconciliation of ADP payroll data to financial statements on a semi-monthly basis
- Ensure that the quarterly payroll tax reporting Forms 941, California DE9, California DE9C reconcile to the general ledger.
- Preparation and submission of bi-weekly payroll related 'Electronic Fund Claims' & 'Journal Entries'
- Review of vacation accruals and accrued payroll expenditures
- Breakdown and general ledger journal entries for reclassification of director expense reimbursements
- Process other post-employment retirement benefits (OPEB reserve) funding as per Board direction on a monthly basis
- Prepare and review financial reports for Board meeting packets
- Preparation and recording of General Journal entries
- Attend board meetings as needed
- Ensure financial statements are maintained in accordance with Government Accounting Standards
- Implementation of funding depreciation for reserve as per Board direction
- Separation and reclassification of retiree medical expenses as needed per general ledger budget line items
- Coordination with the independent auditor on an annual basis

- Reconcile trial balance to the independent audit as needed and enter general journal entries
- Address issues associated with the accounting/financial operations of the district
- Provide financial information to other entities as requested by management
- Interface with Santa Barbara County on behalf of the District

For All Work Performed under this Agreement:

- Utilize Contractor's specialized training and knowledge to provide competent and professional accounting services to MVMDSBC;
- Work independently, with minimal direct oversight, exercising independent judgment and discretion as appropriate;
- Complete all work in a timely manner;
- Maintain strict confidentiality of data and information and adhere to all applicable accounting and ethical requirements in connection with the performance of the Services;
- Continuously maintain appropriate licenses and qualifications;



Santa Barbara County
Chapter of the

SBCCSDA.ORG

**California Special
Districts Association**

>>> *Districts Stronger Together*

2024 Elections

At the January 22, 2024 Chapter Meeting, a new Board of Directors will be elected.

Please submit your nominations for the following positions:

President

Nominate (required):

Incumbent: Hugh Rafferty, Mosquito and Vector Management District of Santa Barbara County

Other: _____
Name: _____
District: _____

Vice-President

Nominate (required):

Incumbent: Jay Freeman, Isla Vista Community Services District

Other: _____
Name: _____
District: _____

Secretary

Nominate (required)

Incumbent: Cynthia Allen, Vandenberg Village Community Services District

Other: _____
Name: _____

District: _____

Treasurer

Nominate (required)

Incumbent: Veroneka Reade, Santa Maria Public Airport District

Other: _____

Name: _____

District: _____

At-Large Directors (nominate up to four)

Nominate (required)

Incumbent: Craig Geyer, Goleta West Sanitary District

Incumbent: Robert Thomas, Goleta West Sanitary District

Other: _____

Name: _____

District: _____

Other: _____

Name: _____

District: _____

Other: _____

Name: _____

District: _____

Other: _____

Name: _____

District: _____

ARTICLE III – Directors

Section 1. Number, Term, and Qualifications

Each director shall either be a member of the governing body or an employee of a regular member. An independent contractor who provides substantial services to a regular member is considered an employee.

No more than two individuals from any district may be on the Board of Directors.

Directors shall serve for a term of one year or until a successor is elected.

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SPECIAL DISTRICTS ASSOCIATION**

TCS Total Compensation Systems, Inc.

November 30, 2023

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

Dear Brian,

As you know, we performed a GASB 75 valuation for Mosquito & Vector Management District of Santa Barbara County with a June 30, 2022 valuation date. GASB 75 requires a valuation every year, but every other year the valuation can be performed by “rolling forward” the Total OPEB Liability (TOL). Because of this, we included a second-year roll-forward valuation in our original GASB 75 proposal and contract for a fee of \$1,440. Although the June 30, 2023 roll-forward valuation is part of our original contract, we like to confirm Mosquito & Vector Management District of Santa Barbara County’s situation has not changed, and that a roll-forward is still the preferred approach for this year’s valuation.

Following are Mosquito & Vector Management District of Santa Barbara County’s options:

Option 1: Perform the June 30, 2023 roll-forward valuation as scheduled at a fee of \$1,440. As a reminder, a roll-forward valuation is a streamlined approach that does not rely on updated census data or new assumptions. However, interest rates and asset values are updated to reflect the current environment. This is the most common approach and it is less costly.

Option 2: Perform a new full valuation as of June 30, 2023. A full valuation may be done as a matter of preference or because significant changes have been made to the plan or the covered population.

The overwhelming majority of agencies choose Option 1, but we like to get your confirmation before we start the roll-forward process and issue our invoice for the first half of the roll-forward fee. Because the roll-forward valuation was included in the original proposal and contract, a new contract is not required. To perform the roll-forward valuation, all we will need from you is:

- Your June 30, 2023 year-end Audit Report/ACFR once it is available
- Your annual asset statement for the year ending June 30, 2023 (for funded plans only)

If you prefer Option 2, please let us know, and we will be happy to provide a proposal and contract for the new full valuation.

See the following page if you would like more information regarding the difference between a full valuation and roll-forward valuation and when a full valuation may be needed instead of a roll-forward valuation.

We appreciate having the opportunity to help you meet your OPEB accounting needs!

Sincerely,



Geoffrey L. Kischuk
Actuary
gkischuk@totcomp.com



Will Kane
Actuary
wkane@totcomp.com



Luis Murillo
Actuary
lmurillo@totcomp.com

GASB 74/75 Full Valuation vs. Roll-Forward Valuation

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

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

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

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

VCJPA 2023 REFUND PROCESSING AND DISTRIBUTION INSTRUCTIONS

POOLED LIABILITY AND POOLED WORKERS' COMPENSATION PROGRAM

RETROSPECTIVE ADJUSTMENTS

DISTRICT: SANTA BARBARA COUNTY

BACKGROUND:

AT THE NOVEMBER 9, 2023, BOARD MEETING, THE 2023 ANNUAL REPORT FOR BOTH THE POOLED WORKERS' COMPENSATION AND POOLED LIABILITY PROGRAMS WAS PRESENTED. THE BOARD APPROVED TOTAL REFUNDS TO ACTIVE MEMBERS OF \$104,409 IN THE POOLED LIABILITY PROGRAM AND \$590,850 IN THE POOLED WORKERS' COMPENSATION PROGRAM. **YOUR DISTRICT'S PORTION OF THE TOTAL REFUND IS PRESENTED IN TABLE 1, BELOW.**

YOU HAVE THE OPTION TO APPLY YOUR DISTRICT'S PORTION OF THE REFUND TO THE MEMBER CONTINGENCY FUND, AND/OR HAVE THE AMOUNTS REFUNDED TO THE DISTRICT VIA CHECK. PAYMENT VIA ACH IS AVAILABLE TO THOSE DISTRICTS THAT HAVE PREVIOUSLY ESTABLISHED THEIR ACCOUNT INFORMATION WITH VCJPA.

TABLE 2 PRESENTS THE DISTRICT'S MEMBER CONTINGENCY FUND BALANCE AS OF SEPTEMBER 30, 2023 WITH THE AMOUNT ABOVE OR (BELOW) THE CALCULATED PRUDENT BALANCE. MEMBERS MAY CONTRIBUTE UP TO THE PRUDENT BALANCE WITHOUT EXPLANATION PER THE AGENCY'S BYLAWS. CONTRIBUTIONS TO THE MEMBER CONTINGENCY FUND IN EXCESS OF THE PRUDENT BALANCE ARE ALLOWED, BUT THE DISTRICT'S REASON FOR EXCEEDING THE PRUDENT FUND BALANCE MUST BE DOCUMENTED IN WRITING AND SUBMITTED TO VCJPA FOR ITS FILES.

INSTRUCTIONS:

COMPLETE THE DISTRIBUTION INSTRUCTIONS USING TABLE 3 TO INFORM THE VCJPA HOW TO PROCESS YOUR DISTRICT'S REFUND. YOU MAY ELECT TO: 1) RECEIVE A PAYMENT FOR THE ENTIRE REFUND, 2) APPLY THE TOTAL REFUND TO THE MEMBER CONTINGENCY FUND, 3) APPLY A PORTION OF THE REFUND TO THE MEMBER CONTINGENCY FUND AND RECEIVE A PAYMENT FOR THE BALANCE FROM VCJPA.

PLEASE RETURN THE COMPLETED FORM BY DECEMBER 15, 2023.

TABLE 1 – CURRENT REFUND:

Below is the amount of your district's refund for the Pooled Liability and Pooled Workers' Compensation Programs as approved by the Board of Directors on November 9, 2023.

Pooled Liability Program	\$1,398
Pooled Workers' Comp. Program	\$5,562

TABLE 2 – MEMBER CONTINGENCY FUNDS:

Below is the amount of your district's member contingency fund prudent balance and actual balance as of September 30, 2023 as well as the amount over or (under) the prudent balance.

PRUDENT BALANCE	MEMBER BALANCE	AMOUNT OVER (UNDER) PRUDENT BALANCE
\$111,990	\$80,623	\$(31,367)

VCJPA 2023 REFUND DISTRIBUTION INSTRUCTIONS
SANTA BARBARA COUNTY
DUE DATE: DECEMBER 15, 2023

TABLE 3 – DISTRIBUTION OF REFUNDS:

For the refund(s) listed in Table 1 above, please distribute as follows:

	LIABILITY REFUND	WORKERS' COMP. REFUND	TOTAL REFUND
TOTAL PROGRAM REFUNDS AVAILABLE TO DISTRIBUTE	\$1,398	\$5,562	\$6,960

DISTRIBUTE OUR
LIABILITY REFUND AS
FOLLOWS

DISTRIBUTE OUR
WORKERS' COMP.
REFUND AS
FOLLOWS



OPTIONS FOR DISTRIBUTION	ENTER AMOUNT	ENTER AMOUNT	TOTAL
1) ISSUE A PAYMENT TO THE DISTRICT FOR THE AMOUNT ENTERED			
2) APPLY AMOUNT ENTERED TO THE DISTRICT'S MEMBER CONTINGENCY FUND			
3) TOTAL (MUST AGREE TO TOTAL PROGRAM REFUND(S) SHOWN ABOVE)			
	CANNOT EXCEED \$1398	CANNOT EXCEED \$5562	CANNOT EXCEED \$6960

Print Name of Person Completing Form: _____

Date: _____

Phone Number: _____ Email Address: _____

Email this form to: jordan.ceglio@sedgwick.com

Questions? Please call Chee Xiong at 916.290.4620

IF THIS FORM IS NOT RETURNED BY THE DUE DATE ABOVE, YOUR DISTRICT WILL RECEIVE THE REFUND IN THE FORM OF A CHECK.

NOTE: NO DEPOSITS WILL BE MADE TO THE MEMBER CONTINGENCY FUND WITHOUT A COMPLETED ELECTION FORM.
 VCJPA LEGAL COUNSEL HAS ADVISED THAT AN ANNUAL ELECTION SHOULD BE MADE BY THE MEMBER DISTRICTS;
 STANDING ORDERS TO DEPOSIT REFUNDS IN THE MEMBER CONTINGENCY FUND WILL NOT BE ACCEPTED.

CALIFORNIA HEALTH AND SAFETY CODE
CHAPTER 1. MOSQUITO ABATEMENT AND VECTOR CONTROL DISTRICTS

Article 4. Powers (§§ 2047-2052)

2047. Any person who restrains, hinders, obstructs, or threatens any officer or employee of a district in the performance of that person's duties, or any person who interferes with any work done by, or under the direction of, the district is guilty of a misdemeanor.

2048. (a) The Meyers-Milias-Brown Act, Chapter 10 (commencing with Section 3500) of Division 4 of Title 1 of the Government Code applies to all districts.

(b) A board of trustees may adopt an ordinance establishing an employee relations system that may include, but is not limited to, a civil service system or a merit system.

2049. A board of trustees may require any employee or officer to be bonded. The district shall pay the cost of the bonds.

2050. A board of trustees may provide for any programs for the benefit of its employees and members of the board of trustees pursuant to Chapter 2 (commencing with Section 53200) of Part 1 of Division 2 of Title 5 of the Government Code.

2051. A district may authorize the members of its board of trustees and its employees to attend professional, educational, or vocational meetings, and pay their actual and necessary traveling and incidental expenses while on official business. The payment of expenses pursuant to this section may be in addition to the payments made pursuant to Section 2030.

2052. (a) Pursuant to Article 4 (commencing with Section 106925) of Chapter 4 of Part 1 of Division 104, every district employee who handles, applies, or supervises the use of any pesticide for public health purposes shall be certified by the department as a vector control technician in at least one of the following categories commensurate with the assigned duties:

(1) Mosquito control.

(2) Terrestrial invertebrate vector control.

(3) Vertebrate vector control.

(b) The department may establish, by regulation, exemptions from the requirements of this section that the department deems reasonably necessary to further the purposes of this section.

General Manager's Report for November 2023

1. The District's website had 11,054 views, 368 per day in November (11,033 web page views, avg. 356 per day in October).
2. Technical staff performed the annual calibration of the District's pesticide application equipment (horn seeders and backpack sprayers).11/7.
3. V. Ibarra watched a webinar on insecticide resistance sponsored by Ecovenger. 11/8.
4. D. Cram, R. Sharp and V. Ibarra attended the Pesticide Applicators Professional Association CEU program in Oxnard on 11/9.
5. V. Ibarra, R. Sharp, D. Cram, GM Cabrera and J. Sprigg viewed the webinar, "Oviposition attractants in mosquito surveillance and control", sponsored by the American Mosquito Control Association. 11/14.
6. R. Sharp and GM Cabrera viewed the webinar "Climate associated variation in host-attached juvenile tick phenology in California", sponsored by the Pacific Southwest Regional Center of Excellence in Vector-Borne Diseases.11/14.
7. New window blinds were installed in the office. 11/15.
8. GM Cabrera attended the Streamline webinar, "Artificial Intelligence: Opportunities and Risks for Districts." 11/15.
9. J. Sprigg and GM Cabrera attended the online meeting of the Goleta Slough Management Committee. GM Cabrera gave the committee a 15-minute presentation on the District's mosquito management activities at the Goleta Slough. 11/16.
10. The entire staff attended an informational meeting on retirement benefits with Santa Barbara County Employees Retirement System (SBCERS) staff at their Goleta office. 11/29.
11. Field staff and GM Cabrera were issued new Santa Barbara Airport keys due to a key being lost by one of SBA's contractors or employees.

Upcoming:

1. Christmas Day, Monday, December 25. Office closed 12/25 and Tuesday 12/26.
2. Annual District Audit, rescheduled from November. 12/28 and 12/29.
3. New Year's Day. Office closed on Monday, 1/1.