



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

Secretary: Dr. Hugh Rafferty, Santa Barbara County  
(12/31/27)

Dr. Charles Blair, Santa Barbara County (12/8/27)

Dr. Teri Jory, City of Santa Barbara (01/05/25)

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

Barbara Silver, Santa Barbara County (10/10/26)

Danica Taber, City of Goleta (1/1/28)

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

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

2450 Lillie Avenue, Summerland, CA 93067.

Such records may also be posted on the District's website at [www.mvmddistrict.org](http://www.mvmddistrict.org)

## 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/84798135463> (MEETING ID: 847 9813 5463; PASSCODE: 903230; DIAL IN FOR AUDIO ONLY: 1-669-900-6833 or 1-408-638-0968, ID: 84798135463#). 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](mailto:INFO@MVMDISTRICT.ORG) FOR INSTRUCTIONS ON HOW TO ACCESS THE MEETING.

OCTOBER 10, 2024, 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

A. Board Meeting Dates for the remainder of 2024. Start time is 1 PM.

1. Thursday, November 14	2. Thursday, December 12
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- B. Oath of Office to be administered to Trustee Barbara Silver who was reappointed to the District Board on September 17 by the County of Santa Barbara Board of Supervisors.

## 5. CORRESPONDENCE

- A. Invitation from Public Agency Retirement Services (PARS) to review the District's California Employers' Retiree Benefit Trust fund on Thursday, November 7 at 1:00 PM via Zoom. (Page 4)

**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 September 12, 2024 Regular Board Meeting (Page 5)  
B. Approval of the September Disease Surveillance Reports (Page 8)  
C. Approval of the September District Operations Reports (Page 11)

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

- A. Accept and file the September Financial Statements for County Fund 4160 (Page 12)  
B. Accept and file the September Disbursement Reports (Page 17)  
C. Accounts receivable contracts' status (5909 Misc. Revenue) (Page 22)  
D. Update on District building repair and improvement projects. (Page 23)  
    i. Review Buehler Engineering's inspection narrative and assessment of the District office building and foundation and their recommendations for stabilizing the foundation.  
    ii. Consider and approve Buehler Engineering's proposal for a structure foundation stabilization project.  
E. Update on the District's response to a request by the California Coastal Commission for an assessment of the environmental and ecological impacts of the use of the District's Argo amphibious vehicle within the Goleta Slough.  
F. Update on the District's outreach efforts.  
    i. Meeting with local PR firm Two Trumpets.  
    ii. Upcoming meeting with N&R publishers on October 11.  
    iii. District has a new account on the NextDoor Neighborhoods online social media platform.

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

- A. Discuss development of a District response and action plan for invasive mosquitoes and local disease transmission. (Page 32).  
Prompted by the discovery of several cases of locally-transmitted Dengue virus in Los Angeles County. Actions and items for consideration include:
- Establishing contacts with Santa Barbara County Dept. of Public Health;
  - Entering into a mutual aid agreement with greater southern California mosquito districts;
  - Buying equipment and materials for treating adult mosquitoes, train staff on the use of equipment used for adulticiding.
  - Preparing outreach materials in advance (including in Spanish) for distribution in the event an invasive mosquito species is found and/or local transmission of pathogens it vectors occurs in Santa Barbara County.
- B. Consider and approve the Fiscal Year 2022-2023 District audit report. (Page 46)  
C. Consider and approve engagement letter for auditing services fiscal year ending June 30, 2024 by the accounting firm of Moss, Levey and Hartzheim. (Page 83)  
D. Consider and approve Mosquito Management Plan and MOU for the Goleta Sanitary District. (Page 88)

- E. Review and consider revising Resolution 08-08 which establishes compliance with AB 1234 and the District's travel and expense reimbursement policy. (Page 93)
- F. Consider and approve Vector Biologist Technician Karen Schultz's attendance at the 93<sup>rd</sup> Annual Mosquito and Vector Control Association of California conference in Oakland, CA, January 26-29, 2025.

**Estimated total cost: \$1,984:**

**Hotel:** 3 nights @ \$234 per night = \$702; **Meals & Incidentals:** Two full days @ \$74, Two travel days @ \$55.50 = \$259; **Parking:** 4 days @ \$35 per day = \$140; **Registration:** \$450; **Mileage:** 646 miles round trip @ \$0.67 per mile (IRS mileage rate) = \$433.

## **10. REQUESTS FOR FUTURE AGENDA ITEMS**

## **11. GENERAL MANAGER'S REPORT (Page 101)**

## **12. BOARD ANNOUNCEMENTS**

## **13. CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTION 54957.**

- A. Public comment on closed session agenda items.
- B. Public Employee Performance Evaluation  
Title: General Manager

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

## **14. ADJOURNMENT (Next scheduled meeting: Thursday, November 14 at 1:00 PM)**

**From:**  
**To:**  
**Subject:** PARS 115 Trust Meeting  
**Date:** Monday, September 30, 2024 10:56:06 AM

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Hello Brian,

My name is Ashley Baires and I am the assigned Client Services Coordinator for the District with PARS. I am reaching out to schedule a meeting to review the District's 115 Trust.

Are you available on November 7th for a Zoom meeting anytime between 1pm-3pm? I expect the meeting to take no longer than one hour.

If November 7th works well for you, I can send over a calendar invite!

## **Ashley Baires**

*Client Services Coordinator*

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**O:** (800) 540-6369 x170

4350 Von Karman Ave, Ste 100, Newport Beach, CA 92660

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MOSQUITO AND VECTOR MANAGEMENT DISTRICT  
of Santa Barbara County  
MINUTES OF REGULAR MEETING OF TRUSTEES  
September 12<sup>th</sup>, 2024

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, September 12<sup>th</sup>, 2024 via teleconference and in person at the Santa Barbara City College Wake Center Campus, Room 18.

1. ROLL CALL.

TRUSTEES PRESENT:

President Robert Williams  
Vice-President Joe Franken  
Secretary Hugh Rafferty  
Trustee Teri Jory (Arrived during Item 8B)  
Trustee Barbara Silver  
Trustee Russell Dahlquist  
Trustee Charles Blair  
Trustee Danica Taber (Arrived during Item 3)

TRUSTEES ABSENT:

IN ATTENDANCE:

Brian Cabrera, General Manager  
Carrie Troup, CPA  
Jessica Sprigg, Administrative Assistant  
Jena Acos, Brownstein, Hyatt, Farber, Schreck  
Alicia Harrison, Brownstein, Hyatt, Farber, Schreck  
Blake Geyer, N&R Publishers (attended remotely)  
Jeff vonKaenel, N&R Publishers (attended remotely)  
Kate Mitrano, N&R Publishers (attended remotely)

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

*-None.*

3. CONFIRMATION OF AGENDA

*-No changes requested.*

4. Staff announcements regarding District business

A. Board Meeting Dates for the remainder of 2024. Start time is 1 PM.

1. Thursday, October 10	2. Thursday, November 14	3. Thursday, December 12
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B. The terms of several trustees are ending within the next three (3) months. Trustees whose terms will be ending should contact the appointing offices on their intentions for serving on the Board well in advance of their term end date. These dates are shown in the agenda heading above.

5. CORRESPONDENCE

*-None.*

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.

*-None.*

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 July 11<sup>th</sup>, 2024 Regular Board Meeting

B. Approval of the July and August Disease Surveillance Reports

C. Approval of the July and August District Operations Reports

*-It was moved by Trustee Blair and seconded by Trustee Franken to approve the Items of General Consent. Motion passed unanimously (Trustee Jory absent).*

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

A. Accept and file the July and August Financial Statements for County Fund 4160

B. Accept and file the July and August Disbursement Reports

*-Statements and reports accepted and filed.*

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

*-County of San Luis Obispo had informed the District that they lack the funding for mosquito surveillance at this time.*

D. Update on District building repair and improvement projects. Discuss and consider the scope of work and budget for the headquarters renovation project. The Board may direct releasing a RFP for architectural services for said project.

*-Board discussed District finances and the amount that may be available to spend and how much to leave in reserves. A draft Request for Proposal will be prepared by Brownstein, Hyatt, Farber, Schreck. It was moved by Secretary Rafferty and seconded by Trustee Dahlquist to have a structural engineer do an assessment of the foundation. Motion passed unanimously.*

E. Update on the District's response to a request by the California Coastal Commission for an assessment of the environmental and ecological impacts of the use of the District's Argo amphibious vehicle within the Goleta Slough. District Legal Counsel Jena Acos and Senior Land Use Project Manager Alicia Harrison, both from the law office of Brownstein, Hyatt, Farber, Schreck, will be present to provide an update.

*-It was moved by Secretary Rafferty and seconded by Trustee Dahlquist to accept the response and send to the Coastal Commission. Motion passed unanimously.*

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

A. Discuss and consider options for digital publishing for public outreach. Elizabeth Morabito from N&R Publishers will join the meeting remotely to discuss options.

*-Representatives from N&R presented digital campaigns that they have done for various mosquito control agencies. Staff will meet with them to do an assessment of the District's needs and examine the major communication points.*

B. Discuss upcoming annual performance review for GM Cabrera. GM Cabrera accepted the position of General Manager on August 8, 2019 and his contract was approved by the Board of Trustees on September 12, 2019. He started employment with the District on October 8, 2018.

*-An ad hoc committee of Trustees Franken, Dahlquist, and Williams will act as leads for the performance evaluation of GM Cabrera.*

C. Consider and approve Trustee Blair's attendance at the 93rd Annual Mosquito and Vector Control Association of California conference in Oakland, CA, January 26-29, 2025. Estimated total cost: \$1,926: Hotel: 3 nights @ \$234 per night = \$702; Meals & Incidentals: Two full days @ \$74, Two travel days @ \$55.50 = \$259; Parking: 4 days @ \$35 per day = \$140; Registration: \$450; Mileage: 560 miles round trip @ \$0.67 per mile (IRS mileage rate) = \$375.

*-It was moved by Secretary Rafferty and seconded by Trustee Franken to approve attendance. Motion passed unanimously.*

10. REQUESTS FOR FUTURE AGENDA ITEMS

*-None.*

11. GENERAL MANAGER'S REPORT

*-Website views have tapered from the summer months, but remain high.*

12. BOARD ANNOUNCEMENTS

*-Trustee Taber will be absent from the October meeting.*

*-Secretary Rafferty announced the October SBCSDA meeting will be on the 28<sup>th</sup>.*

13. 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:

APPROVED:

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Bob Williams  
Board President

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Hugh Rafferty  
Board Secretary



MOSQUITO and VECTOR MANAGEMENT DISTRICT  
of SANTA BARBARA COUNTY

**DISEASE SURVEILLANCE REPORT**

September 2024

Santa Barbara County Vector-borne Disease Surveillance\*

Location	Date	Number of Mosquitoes	Type of Trap**	# of Traps	Mosquitoes per Trap Night	Pools Submitted	WSW*** Virus Test Result
Goleta Sanitary District	9/5-9/6	39	Gravid	2	19.5	1	Negative
Mission Creek @ Pedregosa St.	9/5-9/6	19	Gravid	1	19	2	Negative
Los Prietos Ranger Station, Paradise Rd.	9/9-9/11	36	Gravid	2	18	4	Negative
Carpinteria Creek	9/12-9/13	32	Gravid	3	10.7	2	Negative
Oceano State Recreation Area, SLO County	9/17-9/18	10,750	EVS	15	717	16	Negative
Andree Clark Bird Refuge/Santa Barbara Zoo	9/19-9/20	29	Gravid	3	9.7	Holding for avian malaria testing?	
Andree Clark Bird Refuge/Santa Barbara Zoo	9/24-9/25	1	EVS	6	0.2	0	--
UCSB/SBAir Bluffs	9/26-9/27	47	EVS	11	4.1	2	Pending
UCSB/SBAir Bluffs	9/24-9/28	77	Gravid	3	6.4	2	Pending
UCSB/SBAir Bluffs	9/3-9/27	2	BGS2	1	2	0	--
Chino St, Santa Barbara	9/3-9/27	0	BGS2	1	0	0	--

\*\* BGS2=Biogents Sentinel 2; BGP=Biogents Pro; EVS=encephalitis surveillance trap (CO<sup>2</sup> baited)

\*\*\* WSW=West Nile Virus; St. Louis Encephalitis Virus; and Western Equine Encephalitis

\*Color indicates the virus-transmitting ability of some or all of the mosquito species caught in the traps:

Purple = high (example: *Aedes aegypti*, *Culex tarsalis*); Aqua = moderate; Tan = low.

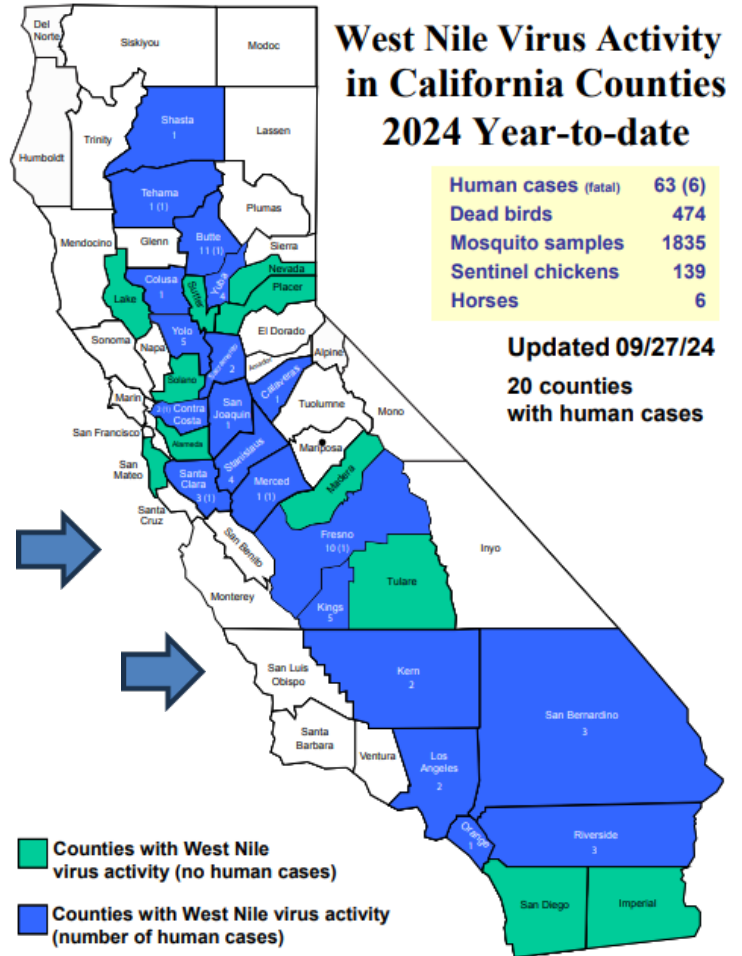
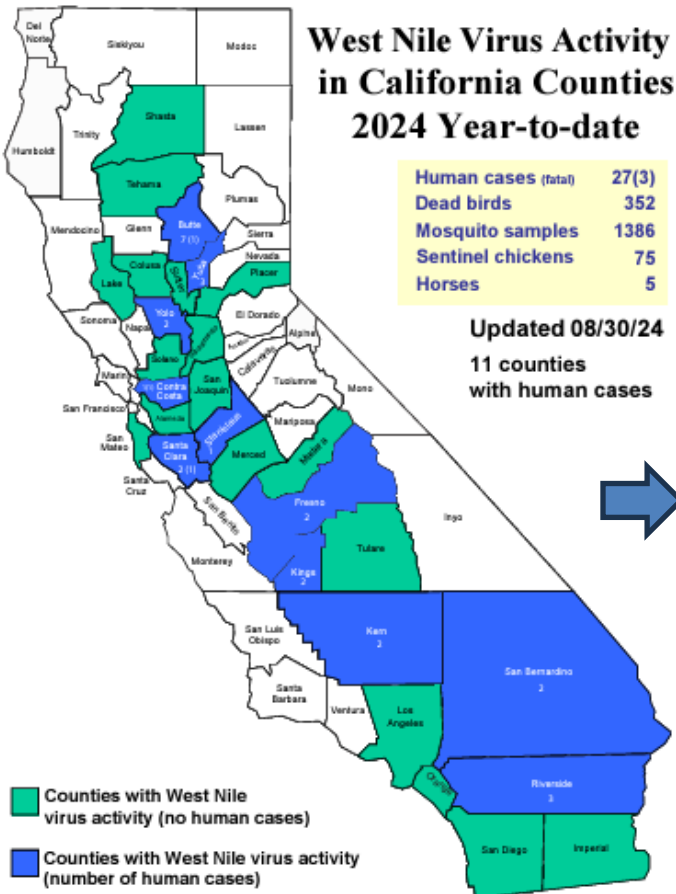
For specific trap collection data, please email a request to: [info@mvmdistrict.org](mailto:info@mvmdistrict.org).

One dead parakeet (in the wild, not claimed as a pet) reported from Solvang was sampled in September; the West Nile virus (WNV) test result was negative. Because of their advanced decomposition, two other dead birds were rejected for WNV testing. There have been no detections of WNV in the County in 2024. St. Louis encephalitis virus (SLE) and Western equine encephalitis virus (WEE) have never been documented in the County.



## California Vector-borne Disease Surveillance

Thirty-one counties have reported samples positive for West Nile virus in 2024. Of the 63 human cases of WNV, six were fatal. There were an additional 10 asymptomatic blood donors. More than half of the 474 WNV-positive dead birds in California were collected in Santa Clara County. Twenty-six mosquito pools from five counties have tested positive for SLE; at this time last year there were 615 positive SLE samples across 15 counties. There have been no detections of WEE.



<https://westnile.ca.gov>

## Update on Invasive *Aedes* Mosquito in California

No invasive *Aedes* species have been detected in Santa Barbara County since May 2021. Santa Barbara, along with four other coastal Counties, have been removed from the invasive *Aedes* map because more than two years has passed since the last collection. *Aedes aegypti* is found in 24 California counties, and *Aedes albopictus* is found in five.

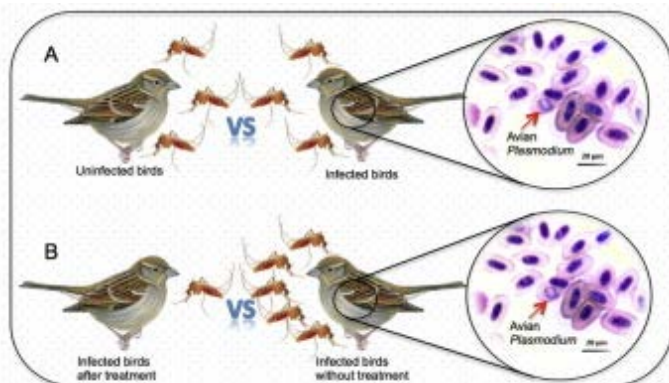
Less than a year after two human cases of dengue virus in Long Beach and Pasadena were determined to be locally transmitted, three locally transmitted cases have been discovered in Baldwin Park, Los Angeles County. (Press release: <http://publichealth.lacounty.gov/phcommon/public/media/mediapubhpdetail.cfm?prid=4822>) Non-native *Aedes* mosquitoes, capable of vectoring dengue, Zika, chikungunya, and yellow fever are common in the LA area. As of September 1, 2024, there have been 147 travel-related human dengue cases in California; there have been five travel-related cases of chikungunya virus and two travel-related cases of Zika virus. This year in California, 976 mosquito pools have tested negative for DENV, CHIKV, and ZIKA.



A *Culex* mosquito lands near the eye of an ʻŌiwi bird in Hawaii. Photo: Chris Johns/National Geographic Creative

## Avian Malaria *Plasmodium relictum*

WNV, SLE, and WEE aren't the only vector-borne bird diseases. Avian malaria is a bird disease caused by a single-cell protozoan parasite that is transmitted from bird to bird by mosquitoes in the genus *Culex*. It does not infect humans. Human malaria parasites are a different species of *Plasmodium*, vectored only by *Anopheles* mosquitoes. Symptoms for infected birds include lethargy, weight loss, a fluffed-up appearance, difficulty breathing, anemia, incoordination, seizures, and vomiting. Depending on the bird species and local immunity, the disease is not usually fatal, but chronic symptoms in recovered birds can reduce their lifespan. Penguins (common in zoos), quail, ducks, pigeons, falcons, and sparrows are the most vulnerable to avian malaria. Hawaiians have been working to prevent extinction of birds such as the honey-catcher since the pathogen and vector were accidentally introduced to the islands. Illegally traded pet birds are often infected.



A similar protozoan bird parasite, called *Leukocytozoon*, is vectored by blood-feeding black flies in the family *Simuliidae*. Mosquitoes can also mechanically carry avian pox virus from one bird to another. Avian influenza A (H5N1) has been found in mosquitoes, but it cannot be transmitted to another animal through a mosquito bite.

Mosquitoes preferably bit infected sparrows rather than anti-malaria treated infected sparrows.

<https://doi.org/10.1016/j.ijpara.2017.09.005>

# Mosquito and Vector Management District of Santa Barbara County

## Report of District Operations - September 2024

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	35.0	5.5	2	1					1							40.5
Goleta Valley	34.0	7.5	1		1				6.0			5.0				52.5
Rancho Embarcadero	2.0	1.0														3.0
Isla Vista	11.5	1.0										6.0				18.5
Hope Ranch	4.5	0.5														5.0
Hidden Valley																0.0
Santa Barbara area	33.5	10.0	3		1	5.5		2				11.0				60.0
Mission Canyon																0.0
Montecito	7.0	2.5		1					1.5							11.0
Summerland	3.0	1.0			1											4.0
Carpinteria	5.0	1.5		1					2.0			3.5				12.0
Carpinteria Valley	7.5	1.5		1												9.0
Carp Salt Marsh	29.0	10.0														39.0
Camino Real	0.5	0.5														1.0
Storke Ranch	0.5	0.5														1.0
Goleta Sanitary																0.0
City of Goleta	5.5	2.5														8.0
UCSB	14.5	2.5														17.0
Santa Barbara Airport	23.0	5.0														28.0
City of Santa Barbara	2.0	0.5														2.5
SoCalGas																0.0
<b>South County total</b>	<b>218.0</b>	<b>53.5</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>5.5</b>	<b>0.0</b>	<b>2</b>	<b>9.5</b>	<b>1</b>	<b>0.0</b>	<b>0.0</b>	<b>25.5</b>	<b>0</b>	<b>0</b>	<b>312.0</b>
Unincorporated North County											2.5		6.0			8.5
<b>North County total</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>0.0</b>	<b>0</b>	<b>2.5</b>	<b>0.0</b>	<b>6.0</b>	<b>0</b>	<b>0</b>	<b>8.5</b>
Pismo Beach																0.0
Oceano Dunes	12.0	3.0										23.0				38.0
San Luis Obispo																0.0
<b>SLO County total</b>	<b>12.0</b>	<b>3.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>23.0</b>	<b>0</b>	<b>0</b>	<b>38.0</b>
<b>Monthly Totals</b>	<b>230.0</b>	<b>56.5</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>5.5</b>	<b>0.0</b>	<b>2</b>	<b>9.5</b>	<b>1</b>	<b>2.5</b>	<b>0.0</b>	<b>54.5</b>	<b>0</b>	<b>0</b>	<b>358.50</b>
<b>Year to Date</b>	<b>2032.5</b>	<b>603.0</b>	<b>26.0</b>	<b>131</b>	<b>34</b>	<b>25.5</b>	<b>0.0</b>	<b>10</b>	<b>71.5</b>	<b>10</b>	<b>8.5</b>	<b>0.0</b>	<b>343.5</b>	<b>0</b>	<b>8</b>	

	This Month	Year to Date
<b>Total Inspection Hours</b>	<b>245.0</b>	<b>2029.5</b>
<b>Total Treatment Hours</b>	<b>56.5</b>	<b>603.0</b>
<b>Total Mileage</b>	<b>3,259.0</b>	<b>25,996.0</b>

# Financial Status (Real-Time)

As of: 9/30/2024 (25% 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	6/30/2025 Fiscal Year Adjusted Budget	9/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	545,000.00	-1,418.28	-546,418.28	-0.26 %
3011 -- Property Tax-Unitary	8,890.00	0.07	-8,889.93	0.00 %
3015 -- PT PY Corr/Escapes Secured	1,642.00	916.00	-726.00	55.79 %
3020 -- Property Tax-Current Unsecd	20,878.00	12.57	-20,865.43	0.06 %
3023 -- PT PY Corr/Escapes Unsecured	391.00	29.14	-361.86	7.45 %
3028 -- RDA Pass-through Payments	7,280.00	0.00	-7,280.00	0.00 %
3029 -- RDA RPTTF Resid Distributions	12,717.00	0.00	-12,717.00	0.00 %
3040 -- Property Tax-Prior Secured	115.00	20.72	-94.28	18.02 %
3050 -- Property Tax-Prior Unsecured	422.00	31.33	-390.67	7.42 %
3054 -- Supplemental Pty Tax-Current	22,990.00	1,586.64	-21,403.36	6.90 %
3056 -- Supplemental Pty Tax-Prior	225.00	5.50	-219.50	2.44 %
Taxes	620,550.00	1,183.69	-619,366.31	0.19 %
<b>Fines, Forfeitures, and Penalties</b>				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	50.00	4.64	-45.36	9.28 %
Fines, Forfeitures, and Penalties	50.00	4.64	-45.36	9.28 %
<b>Use of Money and Property</b>				
3380 -- Interest Income	22,000.00	0.00	-22,000.00	0.00 %
Use of Money and Property	22,000.00	0.00	-22,000.00	0.00 %
<b>Intergovernmental Revenue-State</b>				
4220 -- Homeowners Property Tax Relief	2,350.00	0.00	-2,350.00	0.00 %
Intergovernmental Revenue-State	2,350.00	0.00	-2,350.00	0.00 %
<b>Intergovernmental Revenue-Other</b>				
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: 9/30/2024 (25% 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	6/30/2025 Fiscal Year Adjusted Budget	9/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
<b>Charges for Services</b>				
4877 -- Other Special Assessments	740,000.00	-1,527.73	-741,527.73	-0.21 %
Charges for Services	740,000.00	-1,527.73	-741,527.73	-0.21 %
<b>Miscellaneous Revenue</b>				
5891 -- Refunds/Repayments	0.00	6,333.48	6,333.48	--
5909 -- Other Miscellaneous Revenue	160,000.00	39,177.41	-120,822.59	24.49 %
Miscellaneous Revenue	160,000.00	45,510.89	-114,489.11	28.44 %
Revenues	1,562,950.00	45,171.49	-1,517,778.51	2.89 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	550,000.00	113,847.37	436,152.63	20.70 %
6210 -- Commissioner/Director/Trustee	11,500.00	1,600.00	9,900.00	13.91 %
6400 -- Retirement Contribution	215,000.00	29,339.68	185,660.32	13.65 %
6475 -- Retiree Medical OPEB	8,000.00	1,719.07	6,280.93	21.49 %
6500 -- FICA Contribution	34,100.00	7,315.09	26,784.91	21.45 %
6550 -- FICA/Medicare	8,000.00	1,710.77	6,289.23	21.38 %
6600 -- Health Insurance Contrib	150,000.00	33,819.53	116,180.47	22.55 %
6610 -- Life & Disability Insur	2,100.00	524.70	1,575.30	24.99 %
6700 -- Unemployment Ins Contribution	2,250.00	41.53	2,208.47	1.85 %
6900 -- Workers Compensation	25,000.00	22,696.00	2,304.00	90.78 %
Salaries and Employee Benefits	1,005,950.00	212,613.74	793,336.26	21.14 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	6,000.00	1,577.50	4,422.50	26.29 %
7050 -- Communications	7,000.00	1,662.37	5,337.63	23.75 %
7070 -- Household Supplies	3,500.00	861.00	2,639.00	24.60 %
7090 -- Insurance	26,700.00	24,800.00	1,900.00	92.88 %

# Financial Status (Real-Time)

As of: 9/30/2024 (25% 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	6/30/2025 Fiscal Year Adjusted Budget	9/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
7120 -- Equipment Maintenance	11,000.00	809.32	10,190.68	7.36 %
7121 -- Operating Supplies	13,000.00	2,338.29	10,661.71	17.99 %
7124 -- IT Software Maintenance	27,000.00	8,947.56	18,052.44	33.14 %
7200 -- Structure & Ground Maintenance	21,300.00	0.00	21,300.00	0.00 %
7430 -- Memberships	19,000.00	11,325.00	7,675.00	59.61 %
7450 -- Office Expense	7,000.00	1,131.86	5,868.14	16.17 %
7460 -- Professional & Special Service	86,000.00	16,787.20	69,212.80	19.52 %
7508 -- Legal Fees	70,000.00	40,232.46	29,767.54	57.47 %
7546 -- Administrative Expense	8,000.00	3,519.00	4,481.00	43.99 %
7650 -- Special Departmental Expense	100,000.00	5,847.44	94,152.56	5.85 %
7653 -- Training Fees & Supplies	8,700.00	340.00	8,360.00	3.91 %
7730 -- Transportation and Travel	8,000.00	1,655.34	6,344.66	20.69 %
7731 -- Gasoline-Oil-Fuel	15,000.00	3,164.12	11,835.88	21.09 %
7760 -- Utilities	6,800.00	1,356.49	5,443.51	19.95 %
Services and Supplies	444,000.00	126,354.95	317,645.05	28.46 %
<b>Capital Assets</b>				
8200 -- Structures&Struct Improvements	40,000.00	0.00	40,000.00	0.00 %
8300 -- Equipment	50,000.00	0.00	50,000.00	0.00 %
Capital Assets	90,000.00	0.00	90,000.00	0.00 %
Expenditures	1,539,950.00	338,968.69	1,200,981.31	22.01 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Uses</b>				
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: 9/30/2024 (25% 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	6/30/2025 Fiscal Year Adjusted Budget	9/30/2024 Year-To-Date Actual	6/30/2025 Fiscal Year Variance	6/30/2025 Fiscal Year Pct of Budget
Mosquito & Vector Mgt District	0.00	-293,797.20	-293,797.20	--
Net Financial Impact	0.00	-293,797.20	-293,797.20	--

# Cash Balances (Real-Time)

As of: 9/30/2024  
Accounting Period: OPEN

Selection Criteria: Fund = 4160-4161

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

Fund	9/1/2024 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	9/30/2024 Ending Balance
4160 -- Mosquito & Vector Mgt District	2,275,996.60	45,510.89	240.55	41,898.96	49,050.59	2,230,798.49
4161 -- SB Vector-Cap Asset Reserve	679,927.32	0.00	0.00	0.00	0.00	679,927.32
Total Report	2,955,923.92	45,510.89	240.55	41,898.96	49,050.59	2,910,725.81



# Vendor Disbursements (Real-Time)

From 9/1/2024 to 9/30/2024

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 002073 -- SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY					
ACH - 863528	09/20/2024	880		Vendor Invoice #: H46497; Vendor Account:	174.90
Total SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY					174.90
Vendor 006215 -- US BANK CORPORATE PAYMENT SYSTEM					
ACH - 864090	09/24/2024	880		Vendor Account:	1,548.76
Total US BANK CORPORATE PAYMENT SYSTEM					1,548.76
Vendor 009136 -- TECHEASE COMPUTER SOLUTIONS LLC					
W - 09825664	09/09/2024	880		Vendor Invoice #: INV-50793	300.00
Total TECHEASE COMPUTER SOLUTIONS LLC					300.00
Vendor 050379 -- ADP INC					
EFT	09/06/2024	880		Vendor Invoice #: 670299930	687.20
Total ADP INC					687.20
Vendor 080067 -- ATKINSON ANDELSON LOYA RUUD ROMO					
W - 09826579	09/27/2024	880		Vendor Invoice #: 725223; Vendor Account:	242.55
Total ATKINSON ANDELSON LOYA RUUD ROMO					242.55
Vendor 086415 -- CITY EMPLOYEES ASSOC LLC					
ACH - 862579	09/12/2024	880		UNION DUES	48.00
ACH - 863587	09/20/2024	880		UNION DUES	48.00
Total CITY EMPLOYEES ASSOC LLC					96.00
Vendor 101532 -- STREAMLINE					
W - 09825686	09/09/2024	880		Vendor Invoice #: 051D17E0-0047	249.00
Total STREAMLINE					249.00
Vendor 148414 -- ZWORLD GIS					
ACH - 862030	09/09/2024	880		Vendor Invoice #: 2024-0202	1,445.00
Total ZWORLD GIS					1,445.00

# Vendor Disbursements (Real-Time)

From 9/1/2024 to 9/30/2024

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 194683 -- ALLIED ADMINISTRATORS FOR DELTA DENTAL					
ACH - 862613	09/12/2024	880		ID #	810.84
				Total ALLIED ADMINISTRATORS FOR DELTA DENTAL	810.84
Vendor 246891 -- MISSION LINEN SUPPLY					
ACH - 862050	09/09/2024	880		Vendor Account:	488.76
				Total MISSION LINEN SUPPLY	488.76
Vendor 266683 -- ESRI INC					
ACH - 863429	09/19/2024	880		Vendor Invoice #: 94801728; Vendor Account:	2,425.00
				Total ESRI INC	2,425.00
Vendor 346888 -- CARRIE TROUP CPA					
ACH - 863442	09/19/2024	880		Vendor Invoice #: 0824V	2,850.00
				Total CARRIE TROUP CPA	2,850.00
Vendor 509950 -- MARBORG INDUSTRIES					
ACH - 863456	09/19/2024	880		Vendor Account:	164.12
				Total MARBORG INDUSTRIES	164.12
Vendor 522736 -- McCormix Corporation					
ACH - 863458	09/19/2024	880		Vendor Account:	959.47
				Total McCormix Corporation	959.47
Vendor 551710 -- ADAPCO INC					
ACH - 862072	09/09/2024	880		Vendor Invoice #: 138347; Vendor Account	5,275.44
				Total ADAPCO INC	5,275.44
Vendor 556712 -- MONTECITO WATER DISTRICT					
ACH - 863463	09/19/2024	880		Vendor Account:	82.16
				Total MONTECITO WATER DISTRICT	82.16
Vendor 648390 -- CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM					
ACH - 864518	09/26/2024	880		Vendor Invoice #: 100000017679105; Vendor Account:	10,548.03

# Vendor Disbursements (Real-Time)

From 9/1/2024 to 9/30/2024

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
			1		
				Total CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	10,548.03
Vendor 710175 -- STATE/FEDERAL TAXES & DIRECT DEPOSITS					
EFT	09/04/2024	880		Vendor Account:	20,605.88
EFT	09/18/2024	880		Vendor Account:	20,605.88
				Total STATE/FEDERAL TAXES & DIRECT DEPOSITS	41,211.76
Vendor 740582 -- BIG GREEN CLEANING COMPANY					
ACH - 863506	09/19/2024	880		Vendor Invoice #: 655844; Vendor Account:	287.00
				Total BIG GREEN CLEANING COMPANY	287.00
Vendor 767200 -- SOUTHERN CALIFORNIA EDISON					
ACH - 863512	09/19/2024	880		Vendor Account:	269.23
				Total SOUTHERN CALIFORNIA EDISON	269.23
Vendor 767800 -- THE GAS COMPANY					
ACH - 863513	09/19/2024	880		Vendor Account:	21.04
				Total THE GAS COMPANY	21.04
Vendor 776537 -- COX COMMUNICATIONS - BUSINESS					
ACH - 863515	09/19/2024	880		Vendor Account:	487.04
				Total COX COMMUNICATIONS - BUSINESS	487.04
				Total Mosquito & Vector Mgt District	70,623.30



P.O. BOX 6343  
FARGO ND 58125-6343



000000521 01 SP 106481138308042 P

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

ACCOUNT NUMBER \_\_\_\_\_  
STATEMENT DATE 09-23-2024  
AMOUNT DUE \$2,901.52  
NEW BALANCE \$2,901.52  
PAYMENT DUE ON RECEIPT

**AMOUNT ENCLOSED**  
\$ \_\_\_\_\_  
*Please make check payable to "U.S. Bank"*

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

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
MVM DISTRICT	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	= New Balance	
Company Total	\$4,365.25	\$1,350.34	\$0.00	\$0.00	\$2.42	\$0.00	\$2,816.49	\$2,901.52	

CORPORATE ACCOUNT ACTIVITY				TOTAL CORPORATE ACTIVITY
Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-30	08-30	74798264243000000000018	PAYMENT - 861208 00000 A	2,816.49 PY
09-23	09-23		LATE PAYMENT CHARGE	2.42
				\$2,814.07 CR

NEW ACTIVITY				
Post Date	Tran Date	Reference Number	Transaction Description	Amount
VESNA IBARRA				
		CREDITS	PURCHASES	CASH ADV
		\$0.00	\$252.03	\$0.00
				TOTAL ACTIVITY \$252.03
08-26	08-23	24692164236106090909829	SQ *KENNEDY'S SMOGS / HTT SANTA BARBARA CA	35.00
09-18	09-17	24137464261300657396893	TST* BROOKS BURGERS PISMO BEACH CA	23.24
09-18	09-17	24231684262092427989274	SMART AND FINAL 914 SANTA BARBARA CA	193.79

CUSTOMER SERVICE CALL	ACCOUNT NUMBER	ACCOUNT SUMMARY
800-344-5696		PREVIOUS BALANCE 4,365.25
		PURCHASES & OTHER CHARGES 1,350.34
	STATEMENT DATE 09/23/24	CASH ADVANCES .00
	DISPUTED AMOUNT .00	CASH ADVANCE FEES .00
		LATE PAYMENT CHARGES 2.42
SEND BILLING INQUIRIES TO:		CREDITS .00
U.S. Bank National Association		PAYMENTS 2,816.49
C/O U.S. Bancorp Purchasing Card Program		ACCOUNT BALANCE 2,901.52
P.O. Box 6335		
Fargo, ND 58125-6335		
	<b>AMOUNT DUE</b>	
	<b>2,901.52</b>	



Company Name: MVM DISTRICT
Corporate Account Number:
Statement Date: 09-23-2024

NEW ACTIVITY						
		<b>JESSICA E SBIRCO</b>	<b>CREDITS</b> \$0.00	<b>PURCHASES</b> \$525.74	<b>CASH ADV</b> \$0.00	<b>TOTAL ACTIVITY</b> \$525.74
Post Date	Tran Date	Reference Number	Transaction Description		Amount	
08-28	08-27	24692164240109067013892	VERIZONWRLSS*RTCCR VB 800-922-0204 FL		19.74	
09-05	09-04	24755424248272483559114	ESAFETY SUPPLIES INC 866-6933754 CA		374.54	
09-09	09-07	24164074251741665817369	FEDEX71279036 800-4633339 TN		131.46	
		<b>ROBBY P SHARR</b>	<b>CREDITS</b> \$0.00	<b>PURCHASES</b> \$213.68	<b>CASH ADV</b> \$0.00	<b>TOTAL ACTIVITY</b> \$213.68
Post Date	Tran Date	Reference Number	Transaction Description		Amount	
08-28	08-27	24445714240300413567648	RALPHS #0680 SANTA BARBARA CA		121.27	
09-18	09-17	24137464261300657412971	TST* BROOKS BURGERS PISMO BEACH CA		21.91	
09-19	09-18	24692164262105201608129	EXXON ALJNARK GAS AND BUELLTON CA		56.37	
09-20	09-19	24431064264058464218944	HOME IMPROVEMENT CENTER SANTA BARBARA CA		14.13	
		<b>KAREN EGERMAN-SCHULTZ</b>	<b>CREDITS</b> \$0.00	<b>PURCHASES</b> \$265.90	<b>CASH ADV</b> \$0.00	<b>TOTAL ACTIVITY</b> \$265.90
Post Date	Tran Date	Reference Number	Transaction Description		Amount	
08-30	08-29	24692164242100849207728	AMAZON MKTPL*RK6HE6N50 AMZN.COM/BILL WA		68.97	
09-03	09-02	24692164246101213302307	REI.COM 800-426-4840 800-426-4840 WA		189.86	
09-23	09-19	24231684264094685994560	ALBERTSONS #0355 CARPINTERIA CA		7.07	
		<b>DONALD CRAM</b>	<b>CREDITS</b> \$0.00	<b>PURCHASES</b> \$35.00	<b>CASH ADV</b> \$0.00	<b>TOTAL ACTIVITY</b> \$35.00
Post Date	Tran Date	Reference Number	Transaction Description		Amount	
08-29	08-28	24692164241100194795922	SQ *KENNEDY'S SMOGS / HTT SANTA BARBARA CA		35.00	
		<b>BRIAN J CABRERA</b>	<b>CREDITS</b> \$0.00	<b>PURCHASES</b> \$57.99	<b>CASH ADV</b> \$0.00	<b>TOTAL ACTIVITY</b> \$57.99
Post Date	Tran Date	Reference Number	Transaction Description		Amount	
09-06	09-05	24204294249002100574037	MICROSOFT-G057547774 701-2817490 WA		42.00	
09-16	09-13	24011344257000118310555	ZOOM.US 888-799-9666 WWW.ZOOM.US CA		15.99	

### Contract Status as of 10/04/2024

Account	MOU Maximum	FYE24	FYE23	FYE22	MOU Status
1 Wynmark	\$2,089	\$ 1,456.04	\$1,563.55	\$982.73	FYE26 In progress
3 Goleta Sanitary District	\$5,719	\$ 9,415.03	\$4,744.06	\$3,784.34	FYE26 submitted and in review
4 Goleta, City of	\$15,187	\$ 14,946.73	\$13,710.44	\$6,358.75	FYE25 completed
5 Oceano Dunes District	\$30,798	\$ 11,585.79	\$17,860.63	\$18,096.06	CY24-CY28 completed
6 Pismo Beach, City of	\$10,405	\$ 7,105.23	\$6,403.09	\$8,909.53	FYE25 completed
7 Santa Barbara Airport	\$99,571	\$86,685.29	\$66,131.69	\$56,128.09	FYE26 completed
8 Santa Barbara, City of	\$6,473	\$ 7,129.96	\$6,049.75	\$5,471.13	FYE25 completed
9 SoCalGas	\$3,096	\$ 3,105.56	\$3,269.14	\$1,527.55	Submitted Mosquito Management Plan
10 Cal-Storke, LLC	\$2,223	\$ 2,114.10	\$2,173.79	\$1,225.18	FYE25 complete
11 UCSB	\$35,369	\$34,843.65	\$28,540.84	\$25,493.42	FYE26 submitted and in review
12 San Luis Obispo, County of	\$14,070	\$ -	\$8,954.28	\$5,268.29	No contract for FY 24-25
	\$ 225,000	\$178,387.38	\$159,401.26	\$133,245.07	

	Billed amount as of 10/4/2024	Budgeted
FYE 2025	\$35,504.71	\$160,000
FYE 2024	\$178,387.38	\$160,000
FYE 2023	\$172,985.57	\$130,000
FYE 2022	\$154,357.76	\$120,000
FYE 2021	\$111,620.56	\$110,000
FYE 2020	\$ 133,309.32	\$105,000
FYE 2019	\$ 129,218.76	\$100,000
FYE 2018	\$ 96,290.35	\$ 70,000
FYE 2017	\$ 129,280.19	\$105,000
FYE 2016	\$ 58,200.34	\$115,000
FYE 2015	\$ 64,697.32	\$120,000

The first quarter of FY24-25 ended on 9/30 so invoices are being sent out for contracted work performed during this period and payments for these are still being collected.



811 EL Capitan Way  
Suite 240  
San Luis Obispo, CA 93401

P 805 439 2110

Sacramento  
Los Angeles  
Phoenix  
San Francisco  
San Luis Obispo  
Silicon Valley

[buehlerengineering.com](http://buehlerengineering.com)

October 2, 2024

Brian Cabrera  
Mosquito and Vector Management District of Santa Barbara County  
2450 Lillie Ave.  
Summerland, CA 93067

Dear Brian,

It was a pleasure meeting with you last week to discuss the issues you are having with the district's building.


As I pointed out, the front exterior wall appears to be experiencing movement and settlement. This is likely the result of poor drainage resulting in surface water saturating the soils and causing consolidation over time. Current construction techniques direct surface waters away from the foundation and possible ground improvement prior to constructing the foundations; however, the district's building was constructed prior to the adoption of such techniques. Years of drought followed by unseasonably high rainfall appears to have exasperated the condition, as can be seen in the interior finishes. Additionally, there are large tree roots at the north front elevation that may be contributing to the distress.

It is my opinion that the most cost-effective method to stabilize the foundation is to install Helical piers at the front elevation and possibly partially along the sides of the building.

I will forward a fee letter outlining our scope of services.

We also recommend that a geotechnical engineer be part of the design team to assist with soils recommendations and observe helical pile installation.

Sincerely,



Mike Smith, PE  
For Buehler Engineering, Inc.



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811 El Capitan Way  
Suite 240  
San Luis Obispo, CA 93401

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P 805 439 2110

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Sacramento  
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buehlerengineering.com

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October 3, 2024

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

Subject: Mosquito and Vector Management Office Structure Foundation  
Stabilization  
Buehler Proposal No. 24-1202

Dear Brian,

Thank you for requesting a proposal to provide structural engineering services for the subject project. The Project consists of the installation of helical piers for the foundation stabilization of an office structure located in Summerland, California.

Our scope of work will consist of the following:

- Structural design and detailing for a new foundation stabilization system for the existing office building.
  - Structural design shall be based on foundation design criteria by Project soils engineer (TBD), the 2022 CBC and ASCE 7-16.
- Project deliverables shall include a title sheet, structural calculations, and a foundation plan and details in 24 x 36 (Arch D) format.
- Response to Building Department plan review comments (if any) is also included in the scope of our work.
- Structural observation (if required) will be billed on a time and materials basis.

Items excluded from our scope of work include the following:

- Modifications or upgrades to building gravity or lateral elements.
- Modifications to exterior wall systems.

The following exhibits are included with this proposal:

- Exhibit A: Terms and Conditions
- Exhibit B: BIM Services

Our compensation for Construction Document Phase will be a lump sum fee of \$5,000.00.

Our compensation for Structural Observation will be on an hourly basis at our hourly rates.



Our hourly rates are as follows:

Senior Principal .....	\$250.00
Principal.....	\$225.00
Senior Professional .....	\$200.00
Professional.....	\$170.00
Senior Technician.....	\$145.00
Technician .....	\$125.00

If you have any questions, please do not hesitate to contact me, otherwise please sign, and return a copy of this proposal as your authorization to proceed with the work and your acceptance of this proposal. If you do not sign the proposal but provide verbal authorization to proceed with the work, it is our understanding that you have accepted this proposal as written.

Sincerely,

Accepted:

\_\_\_\_\_  
Mike Smith, PE  
For Buehler Engineering, Inc.

\_\_\_\_\_  
Brian Cabrera  
For Mosquito and Vector  
Management District of Santa  
Barbara County

\_\_\_\_\_  
Date

## EXHIBIT A: Terms and Conditions

### 1. Project Administration

The scope of services and fee provided herein are based on Buehler's understanding that Client's staff, or a consultant retained by the Client, will be assigned to the project with responsibility to:

- 1.1. Be the general administrator of the Project.
- 1.2. Provide Buehler with all criteria and full information as to their requirements for the Project. This shall include, but not be limited to, review and approval of design at each milestone. These approvals shall include an authorization to proceed to the next phase.
- 1.3. Assist Buehler by placing at their disposal all available written data pertinent to the site of the Project, which could affect the design and/or construction of the Project.
- 1.4. Facilitate the exchange of information among the consultants retained by Client for the Project as necessary for the coordination of the Project.

### 2. Rate Schedule/Compensation

Client shall compensate Buehler for Basic Services as indicated in this Agreement. The rates charged for services or additional services are based on the current Buehler rate schedule, which may be reasonably modified periodically to reflect escalation in the cost of providing services. Buehler's current rate schedule is listed in this Agreement.

### 3. Effect of Notice

The work performed shall be deemed approved and accepted by Client unless Buehler receives a written objection within thirty (30) days of invoice date detailing the invoice amount and work disputed by Client, and Client shall timely pay all undisputed amounts.

### 4. Invoicing

- 4.1. Client will be invoiced at regular monthly billing intervals for work performed in the previous month. Payment of an invoice in full must be received by Buehler within thirty (30) days. Payment of invoices is in no case subject to unilateral discounting or set offs by the Client and payment is due regardless of suspension or termination of this Agreement. Failure of Client to submit full payment of an invoice within ninety (90) days subjects this Agreement to suspension or termination at Buehler's discretion. If the Client fails to make payments when due and Buehler incurs any costs to collect overdue sums from the Client, the Client agrees that all such collection costs incurred shall immediately become due and payable to Buehler. Collection costs shall include, without limitation, legal fees, collection agency fees and expenses, court costs, collection bonds and reasonable Buehler costs at standard billing rates for the time Buehler spent in efforts to collect. This obligation of the Client to pay Buehler's collection costs shall survive the term of this Agreement or any termination by either party.
- 4.2. Where the Client is invoicing others on behalf of Buehler, an additional thirty (30) days shall be added to the payment timeframes noted above and the Client shall exert all reasonable and diligent efforts to collect payment until Buehler has been paid in full. In the event the Client must take legal action to collect any amount owed Buehler, Buehler agrees to assist in that effort unless Buehler has collected all fees owing or is not seeking to collect outstanding amounts owed.
- 4.3. Buehler may, at its discretion, terminate the Agreement for failure to timely pay pursuant to the terms herein.

### 5. Advance Payment

Buehler reserves the right to require payment in advance of performing services. Buehler reserves the right to withhold any services, work and instruments of service pending payment in full of Client's outstanding balance to Buehler. The decision to withhold services and work or require advance payment is solely within Buehler's discretion and shall not result in any liability to Buehler for any reason.

### 6. Additional Services

Services and work which are not expressly included in this Agreement are specifically excluded. Adjustments to this Agreement for additional services shall be in mutual agreement and in writing. The additional service request must be signed by the Client prior to commencement of work unless exigent circumstances exist and/or other arrangements are made between Buehler and the Client. Any verbal authorization shall be reduced to writing as soon as practicable. Notwithstanding the preceding, a verbal authorization by the Client to proceed with additional services shall be considered to have the same authority as a signed Agreement, including the obligation to pay for all services provided and the terms of this Agreement. Extra work, additional mobilizations, overtime, and standby time due to scheduling conflicts or design discrepancies will be invoiced separately on a time-and-expense basis as reflected in the current Buehler rate schedule.

## 7. Changed Circumstances

Buehler shall notify Client of anything which materially affects Buehler's ability to perform or increases costs.

## 8. Default

This Agreement may be terminated by either party upon seven (7) days' written notice should the other party fail substantially to perform in accordance with this Agreement through no fault of the party initiating the termination.

## 9. Delays

- 9.1. For delays to Buehler's services not directly caused by Buehler, the time for completion shall be adjusted appropriately and Buehler shall be equitably compensated for additional fees and costs.
- 9.2. If the proposed project design schedule is extended by more than sixty (60) days through no fault of Buehler, Buehler's compensation may be subject to adjustment.
- 9.3. If the Project design does not commence within sixty (60) days of executing this Agreement through no fault of Buehler, Buehler's compensation may be subject to adjustment.
- 9.4. If the Project is suspended or abandoned by the Client for more than sixty (60) days, this Agreement may be terminated.

## 10. Termination Adjustment

If this Agreement is terminated through no fault of Buehler, Buehler shall be paid for services performed through the termination notice date, including reimbursable expenses due, plus a Termination Adjustment equaling fifteen percent (15%) of the estimated fee remaining to be earned at the time of termination to account for Buehler's rescheduling adjustment, reassigning of personnel, and related costs incurred due to termination.

## 11. Limitation of Liability and Insurance

- 11.1. In recognition of the relative risks and benefits to both the Client and Buehler, to the fullest extent permitted by law, the liability of Buehler and their subconsultants to the Client and to all construction contractors and subcontractors on the project for any and all claims, losses, costs, damages of any nature whatsoever including expenses from any cause or causes, shall be limited such that the total aggregate liability of Buehler and their subconsultants to all those named shall not exceed \$1,000,000.00 or Buehler's total fee for services rendered on this project, whichever is less. Such claims and causes include, but are not limited to negligence, professional errors or omissions, strict liability, breach of contract or warranty, indirect, incidental, special, or consequential damages.
- 11.2. During the term of this Agreement Buehler and Client agree to maintain continuous professional liability insurance coverage for the period of design and construction and three years following substantial completion if such coverage is reasonably available at commercially affordable premiums. For this Agreement, "reasonably available" and "commercially affordable" should mean that half of the professional structural engineers and architects practicing in California are able to obtain such coverage.

## 12. Indemnification

- 12.1. The Client agrees to indemnify, but not defend and hold Buehler (including Buehler's partners, officers, directors, shareholders, agents and employees) harmless from any damages, delays, liabilities, causes of action or costs (including reasonable attorneys' fees and costs of defense) caused by Client's (and Client's agents') negligent acts, errors, or omissions, including breach of this Agreement or arising out of or related in any way to the Project. Client agrees that this indemnity obligation shall be broadly construed in favor of indemnity and defense of Buehler, but in no event shall it cover Buehler's sole negligence or willful misconduct or be construed in violation of California law.
- 12.2. Buehler shall indemnify, but not defend, and hold harmless the Client and its personnel from claims, damages, losses, and expenses (including reasonable attorney's fees) to the extent they are caused by the negligent act, error, or omission by Buehler in performance of its services under this Agreement, subject to the limitations in this Agreement.
- 12.3. The cost of defense associated with indemnification shall be apportioned in accordance with comparative fault principles.

## 13. Construction Observation Services

Where included in Buehler's scope of services, construction observation services shall be limited to periodic, general observation of construction to provide Client with an understanding of the general progress and quality of the work. Buehler is not responsible for continuous or detailed inspection work. In no event shall Buehler be responsible for the negligence of the Contractor, means and methods of construction, for the safety procedures employed by the Contractor or Others, or for any Contractor's failure to carry out any work in accordance with any design documents. Buehler shall be held harmless and released from any liability for Client's failure to use Buehler for construction administration services on a project for which Buehler has provided services.

#### 14. Work Performed by Others

- 14.1. Buehler is not responsible for the completion or quality of work which is dependent upon or performed by the Client or any third parties, nor is Buehler responsible for their acts or omissions or for any damages resulting therefrom. Client is strongly encouraged to retain other experts as necessary, including, but not limited to, a Geotechnical Engineer, and/or Landscape Architect or other similar professional as the services of these third parties is not within Buehler's duties or obligations. Buehler is not responsible in any way to supervise and/or ensure the Client or a Contractor conforms to or adheres to the plans, specifications, surveys, measurements, or other work performed by Buehler nor for the Client or any entity performing its own engineering work, including the use of an unlicensed engineer. Buehler shall have no duty to discover errors or omissions in the work of Client or Client's Contractor(s), agents, consultants or any third party.
- 14.2. Buehler will be entitled to rely on the accuracy and completeness of services and information furnished by others including the Client and Client's consultants, including but not limited to the plans, specifications, soils report, drawings, submittals, shop drawings or other design documents prepared by others.

#### 15. Change or Modification

Neither Client nor any other person is authorized to use, change, or modify Buehler's work without Buehler's written authorization. Client releases Buehler from all liability and agrees to defend and indemnify Buehler for such conduct.

#### 16. Applicable Law

This Agreement shall be interpreted and enforced according to the laws of the State corresponding to the address on this proposal.

#### 17. Dispute Resolution

Any claims or disputes between Client and Buehler arising out of or related to this Agreement shall be submitted to non-binding mediation. Client and Buehler agree to include a similar mediation Agreement with all contractors, subcontractors, suppliers, fabricators, and sub-consultants providing for mediation as the primary method for dispute resolution among all parties.

#### 18. Attorney's Fees

Should litigation, arbitration, mediation, or any other formal dispute resolution process occur between the two parties relating to this Agreement, all expenses, collection expenses, witness fees, court costs and attorney's fees shall be paid by the non-prevailing party to the prevailing party.

#### 19. Assignment and Subcontracting

Client shall not assign its interest in this Agreement without the written consent of Buehler. Buehler, in its sole discretion, may elect to subcontract any portion of the work to be performed under this Agreement.

#### 20. Ownership of Documents

All drawings, specifications, calculations and other documents prepared by Buehler are instruments of service and shall remain the property of Buehler. Use of Buehler's instrument(s) of service on other Projects without Buehler's prior written consent is prohibited; however, if used, shall be at Client's sole risk. Client agrees to defend and indemnify Buehler for unauthorized use, reuse, misuse, or modifications.

#### 21. Error and Omission

Client understands and agrees that no warranties related to Buehler's services are provided, perfection in Buehler's professional services and work product is not the standard of care, and that errors and omissions are not uncommon. Each error or omission cannot be analyzed individually but must be assessed in relation to the overall project and/or construction costs for, and scope of the Project. Given these realities, it is suggested that the project budget include an additional 5% of the construction budget to cover such errors, omissions, and unforeseen circumstances.

#### 22. Entire Agreement, Waiver and Survival

These General Conditions, together with the Scope of Services and any other attachments or Exhibits, constitute the entire and integrated Agreement between the parties and supersedes all prior negotiations, representations, and/or Agreements, written or oral. Any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in interpreting this Agreement. A waiver of any term, or condition of this Agreement by either party shall not be construed as a waiver of all subsequent breaches of the same or any other provisions. All non-scope of work terms and conditions shall survive termination or the conclusion of this Agreement.

#### 23. Personal Liability

In no event shall the officers, directors, owners, partners or employees of Buehler, or Buehler's consultants be personally liable for any negligence or obligation under this Agreement, for any alleged breach of this Agreement, or for any direct, indirect, incidental, or consequential losses or damages of any kind or nature whatsoever. The sole and exclusive remedy for any and all obligations and claims will be against Buehler as a business entity and not against any individual officer, director, owner, partner or employee. Further, Client agrees any recovery shall be subject to the limitations of this Agreement.

24. Change Orders

Buehler will not be liable for any charges for increased construction costs which result from Client's or Contractor's changes or change orders except as expressly set forth herein. Buehler and Client acknowledge that some design errors and omissions that result in changes to design during construction are common and do occur on all construction projects.

25. Job Safety

Buehler is responsible only for the activities of its employees while performing services for Client. Client and/or Contractor are responsible for the job site safety of all workers, Buehler employees, and third persons at all times. Client agrees to maintain safe working conditions and comply with all governmental regulations regarding workplace safety.

26. Certificate of Merit

Client shall make no claim (whether directly or in the form of a third-party claim) against Buehler unless Client has first provided Buehler with a written certification executed by an independent engineer, specifying each and every act or omission of negligence that the certifier contends constitutes a violation of the standard of care expected of Buehler.

27. Third-Party Beneficiaries

Client and Buehler agree that services performed by Buehler under this Agreement are solely for the benefit of Client and are not intended by either Client or Buehler to benefit any other person or entity.

28. Waiver of Consequential Damages

Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, each Party, on behalf of itself, any affiliates, and the directors, officers, owners and/or employees of such Party, waives against the other Party any consequential, delay, economic, indirect, loss of efficiency, special, interruption or other similar damages arising out of or related to Buehler's services.

29. Period of Limitation of Actions

As between Client and Buehler, for any claim by Client against Buehler for breach of contract, negligence, or any other cause of action, the time to commence a claim or lawsuit shall commence from the earlier of (1) the date Client learns of the right to the cause of action or (2) no later than the date of substantial completion of the Project. Thereafter, Client shall have two years to commence arbitration (if the parties agree to arbitration) or a lawsuit against Buehler.

**EXHIBIT B: BIM SERVICES**

**SECTION B1: BIM SERVICES PROVIDED**

1. BIM Services Provided:
  - Buehler will provide Building Information Models (BIMs) developed using Revit Structure throughout the design and permitting phases of the Project.
  - The anticipated end-use of the model is for the creation of structural contract documents and model-based design coordination. Any other use shall receive prior authorization from the Engineer.
  - Structural model element and system representations will be per the Level of Development (LOD) Matrix below.
    - Model elements may be provided during Schematic Design at the discretion of the Engineer if necessary for Engineer to communicate design intent.
    - Where categories and subcategories of elements are shown in the matrix (as in for steel elements), the LOD shown for the subcategory governs over that for the category it falls under.

<b>MATERIAL/CATEGORY</b>	<b>Schematic Design (SD)</b>	<b>Design Development (DD)</b>	<b>Construction Documents (CD)</b>
<b>STEEL</b>			
Primary Structural Systems	-	200	300
• Structural Columns	-	200	300
• Floor and Roof Framing <sup>1</sup>	-	200	300
• Braced Frames	-	200	300
Secondary Structural Elements	-	-	-
• Structural Connections	-	-	-
• Beam Bracing/Kickers <sup>2</sup>	-	-	300
• Braced Frame Gusset Plates <sup>3</sup>	-	-	300
Miscellaneous Metal Framing	-	-	-
• Monument Stair Framing	-	200	300
• Egress Stair Framing	-	-	-
<b>CONCRETE/CMU</b>			
Structural Floors/Slabs	-	200	300
Foundations, Grade Beams	-	200	300
Structural Concrete/CMU Walls	-	200	300
Non-Structural CMU Partition Walls <sup>4</sup>	-	-	-
<b>WOOD</b>			
Wood Posts	-	200	300
Heavy Timber Framing	-	200	300
Floor Framing Systems	-	100	200
Structural Wood Walls	-	100	200
Prefabricated Trusses	-	100	100

**Notes:**

1. Wood and steel joist systems will not be modeled as discrete elements.
2. Modeling of bracing and kickers is limited to those elements that provide support for primary structural elements only. Kickers and bracing for non-structural elements including, but not limited to, ceilings and distributed utility systems are excluded from the structural model.
3. Gusset Plates will be included in the Engineer's BIM model if and only if gusset plate design is not delegated to a specialty designer.
4. Non-Structural CMU Partition Walls may be modeled at LOD 100 for coordination. This effort is anticipated to occur one time only. Any additional coordination (i.e., relocated walls, openings, etc.) is not included.

**SECTION B2: EXPANDED BIM SERVICES**

1. In addition to the BIM services provided in section B1.1, Expanded BIM Services may be provided as follows:
  - Buehler may provide model elements up to a Level of Development of 350 at their sole discretion.
  - Buehler may, at their sole discretion, exceed the LOD for any element shown in the matrix above to facilitate the creation of 2D documents.
  - Buehler may elect to provide quantity takeoffs and schedules to assist with procurement and scheduling provided additional release forms acknowledging the limitations of the in-progress BIM models are signed by all parties.

**SECTION B3: EXCLUDED AND CONTINGENT ADDITIONAL BIM SERVICES**

1. The following BIM services are excluded from the base scope of work for this Project, but may be provided contingent upon receipt of additional compensation (to be negotiated):
  - The development of the structural Building Information Model(s) for anything beyond the end-use stated in section "B1: BIM Services Provided".
  - The development of the structural Building Information Model(s) for anything beyond the LOD stated in in section "B1: BIM Services Provided".
  - Continued development and updating of the structural Building Information Model(s) beyond the design and permitting phases of the Project.
  - Preparation of Record or As-Built Building Information Model(s) at the completion of the Project.

**FOR IMMEDIATE RELEASE**

9/9/2024

**Media Contact:**

Anais Medina Diaz, Director of Communications  
San Gabriel Valley Mosquito & Vector Control District  
626-422-6498 | amedinadiaz@sgvmosquito.org



## Vector Control Response to Local Case of Dengue in Baldwin Park

*Vector control has not identified or collected any Dengue infected Aedes mosquitoes.*

**Baldwin Park, Calif. (September 9, 2024)** — The [San Gabriel Valley Mosquito & Vector Control District](#) (SGVMVCD/District) is working collaboratively with the [Los Angeles County Department of Public Health](#) to conduct additional surveillance, mosquito control, and educational outreach in the Baldwin Park community where a locally acquired case of Dengue has been confirmed. Testing of locally captured *Aedes* mosquitoes has not identified any Dengue infected mosquitoes.

District staff have expanded surveillance by deploying additional traps and increased the frequency of testing to identify the presence of mosquito-transmitted diseases in local mosquito populations. Additionally, field staff are conducting door-to-door property inspections and mosquito treatments to reduce adult mosquito populations and mosquito breeding sources.

“The District has acted as quickly as possible to enhance surveillance, mosquito education, and perform mosquito control in the area,” said District Manager Jason Farned. “The District will continue its surveillance and control efforts, including additional backpack and truck-mounted mosquito treatments to reduce adult mosquito populations and mosquito breeding sources.”

The District has scheduled two truck-mounted treatment events scheduled for September 11<sup>th</sup> and September 12<sup>th</sup>, between 12 AM to 5 AM. Depending on surveillance trap results, additional truck-mounted treatments will be considered. Residents may visit [www.publichealthmosquito.org](http://www.publichealthmosquito.org) to find out more information regarding the treatment area and the products being used.

“Representatives will be available Monday through Thursday, 7AM to 5PM to answer any questions or concerns relating to mosquito activity,” said Director of Communications Anais Medina Diaz. “Residents are encouraged to visit the District’s website for the latest information and resources on how to reduce mosquito breeding on their property and how to prevent mosquito bites.”

Mosquito control is a shared responsibility. The District urges residents to take an active role in reducing the threat of Dengue in their community by taking the following actions to stay healthy and bite-free:

- Tip out stagnant water around the home weekly;
- Toss unused containers that can hold stagnant water; and
- Protect against bites by using insect repellent containing any one of the following [CDC-recommended](#) ingredients: Picaridin, DEET, Oil of Lemon Eucalyptus (or PMD), or IR3535.

If residents suspect they are experiencing any [dengue-related symptoms](#), they are encouraged to reach out to their primary health care provider. For more information regarding mosquitoes, residents can contact the San Gabriel Valley Mosquito and Vector Control District at 626-814-9466, online at [SGVmosquito.org](http://SGVmosquito.org), or on social media: [Facebook](#), [X](#), and [Instagram](#).

###



**About SGVMVCD**

SGVMVCD is one of five vector control districts in Los Angeles County. Year-round, the agency monitors stagnant water sources, such as gutters, storm drains, channels and non-functional swimming pools. The agency also routinely monitors populations of adult mosquitoes using traps and tests groups of adult female mosquitoes for the presence of WNV and other mosquito-borne diseases. In addition, the agency submits samples from dead birds, such as crows, for testing, which can provide insight into the spread of WNV.

From: San Gabriel Valley Mosquito & Vector Control District

<https://www.sgvmosquito.org/dengue-in-the-san-gabriel-valley>

## Dengue in the San Gabriel Valley



Dengue is primarily transmitted through the bite of an infected *Aedes* mosquito. I

Invasive *Aedes* mosquitoes are common in the San Gabriel Valley, but cases of locally acquired dengue are rare. Over the past couple of years, travel-related dengue cases have increased due to ongoing [outbreaks around the world](#). Additionally, the Center for Disease Control and Prevention issued a [health alert advisory](#) regarding the increased risk of dengue virus (DENV) infections in the United States in 2024.

## Dengue in the San Gabriel Valley

**Number of locally acquired Dengue cases in San Gabriel Valley: 4**

The [Los Angeles County Department of Public Health](#) has reported the following cases in the San Gabriel Valley. For any questions regarding human cases, please contact the County Department of Public Health.

**October 2nd: El Monte Dengue Case** ([Link to Public Health Update](#))

**September 18th : Baldwin Park Dengue Cluster** ([Link to Public Health Update](#))

**September 9th: First Dengue Case of 2024 in Baldwin Park** ([Link to Public Health Update](#))

Cases of locally acquired dengue were previously confirmed by [Long Beach](#) and [Pasadena](#) in fall of 2023.

The San Gabriel Valley Mosquito and Vector Control District is working collaboratively with LACDPH to increase surveillance, mosquito testing, mosquito control efforts, and public education to reduce the risk of additional dengue transmission and mosquito populations.

District staff has expanded surveillance by deploying additional traps and increased the frequency of testing to identify the presence of mosquito-transmitted diseases in local mosquito populations. Field staff are conducting door-to-door property inspections and mosquito treatments to reduce adult mosquito populations and breeding sources. The district is conducting overnight truck-mounted treatment events in the affected communities. Depending on surveillance trap results, additional truck-mounted treatments will be considered. Residents may visit [www.publichealthmosquito.org](http://www.publichealthmosquito.org) to find out more information regarding the treatment area.

If residents suspect they are experiencing any [dengue-related symptoms](#), they are encouraged to reach out to their primary health care provider.

## **Frequently Asked Questions**

### **What is Dengue Fever?**

Dengue is a viral disease caused by any of the four related viruses: dengue virus 1, 2, 3, and 4. Dengue viruses are spread to people through the bite of an infected *Aedes* mosquito. A person can be infected with dengue multiple times in their life. The most common dengue symptom is fever with:

- Aches and pains (eye pain, typically behind the eyes, muscle, joint, or bone pain)
- Nausea, vomiting
- Rash

If you feel you are experiencing dengue-related symptoms, please contact your primary care doctor.

### **How to reduce the risk of acquiring Dengue Fever?**

The best way to prevent acquiring dengue is to eliminate mosquito sources on your property and use insect repellent that works. Insect repellent should have one of the four active ingredients recommended by the CDC, which include: **Picaridin, DEET, Oil of Lemon Eucalyptus, and IR3535.**

If you are traveling to a country with an ongoing dengue outbreak, it is extremely important to use insect repellent while you are there and when you return from your travels to prevent spreading any disease locally.

**Visit the CDC website to see what areas around the world are experiencing dengue outbreaks: [LEARN MORE](#)**



Modified from the U.S. Centers for Disease Control:

<https://www.cdc.gov/dengue/about/index.html>

## About Dengue

### Key points

- Dengue viruses are spread to people through mosquito bites.
- A person can be infected with dengue multiple times in their life.
- Each year, up to 400 million people are infected by a dengue virus.

### What it is

Dengue is a viral disease caused by any of the four related viruses: dengue virus 1, 2, 3, and 4.

### Types

There are four different but closely-related dengue virus types: dengue-1, dengue-2, dengue-3, and dengue-4.

### Symptoms

The most common dengue symptom is fever with:

- Aches and pains (eye pain, typically behind the eyes, muscle, joint, or bone pain)
- Nausea, vomiting
- Rash
- Any warning sign

### When to expect symptoms

- Symptoms of dengue usually begin within 2 weeks after being bitten by an infected mosquito.
- Symptoms typically last 2–7 days. Most people will recover after about a week.

### Areas with Risk of Dengue

Dengue transmission is common in tropical and subtropical areas of the world.

### How it spreads

Dengue viruses are mainly spread to people by the bite of an infected *Aedes* mosquito.

## Treatment

- There is no specific medicine to treat dengue.
- **Rest** as much as possible.
- **Take acetaminophen** to control fever and relieve pain.
- **Drink plenty of fluids** to stay hydrated.
- See a **healthcare provider** if you develop a fever or have symptoms of dengue. Tell him or her about your travel.

## Vaccines

- In the United States, there is a dengue vaccine recommended for use in children 9 through 16 with laboratory confirmation of a previous dengue infection, living in areas where dengue is common.
- The vaccine is not approved for use in U.S. travelers who are visiting but not living in an area where dengue is common.



MUTUAL ASSISTANCE AGREEMENT FOR MOSQUITO AND  
VECTOR CONTROL SERVICES

This Agreement is made and entered into by and between the mosquito and vector control agencies of Southern California that are signatory herein, on the \_\_\_\_day of \_\_\_\_\_2020.

RECITALS

WHEREAS, mosquitoes and other vectors, that do not recognize political boundaries, can transmit disease and cause discomfort to humans and other animals;

WHEREAS, the California Legislature has recognized the risks of vector-borne diseases and has provided broad powers in the Mosquito Abatement and Vector Control District Law (hereinafter “Law”) set forth in California Health and Safety Code Section 2000 *et seq.*;

WHEREAS, the Act specifically provides the authority to enter into agreements with other public agencies to cooperate and take actions to carry out the purposes of the Act (§2044);

WHEREAS, there is a need to have a mutual assistance agreement between agencies to allow joint efforts, and

WHEREAS, the parties hereto desire to enter into this Agreement to cooperate and mutually assist each other when the need arises to combat mosquitoes and other vectors and to thereby prevent the spread of vector-borne diseases and discomfort.

NOW, THEREFORE, the parties hereto do hereby agree as follows:

**1. PURPOSE.**

A. Purpose. The above recitals are adopted herein. A further purpose of this Agreement is to provide a framework for mutual assistance that can be readily utilized in time of need.

B. No separate legal entity created. The parties do not intend to create a separate legal entity but to approve a working protocol that can be implemented and executed by administrative staff.

C. Definitions.

- i. Emergency- a natural or man-made event that causes concern with a public agency that is signatory to this Agreement that mosquitoes or other vectors may spread disease or discomfort beyond the area or capabilities that an agency can combat or abate using its own personnel and resources.

- ii. Authorized Official- an officer or employee of a public agency that is signatory to this Agreement that is authorized by the governing body of the public agency to request or offer assistance under this Agreement.
- iii. Requesting Agency- the public agency requesting assistance under this Agreement.
- iv.
- v. Responding Agency- the agency responding to a request for assistance under this Agreement.
- vi. Period of Assistance- the period during which a Responding Agency assists the Requesting Agency

## **2. MUTUAL AID REQUEST AND RESPONSE.**

- A. Authorized Official. Each signatory agency shall designate an Authorized Official, and any alternates, and provide contact information necessary for 24-hour access for the signatory agencies.
- B. Requests for Assistance. In the event of an Emergency, an Authorized Official of the Requesting Agency may request mutual assistance from another signatory agency to this Agreement. Requests for assistance shall be made to the Authorized Official(s) of the Responding Agency(ies).
- C. Response to a Request for Assistance. After a Responding Agency receives a request for assistance, the Authorized Official of the Responding Agency shall inform, as soon as possible, the Requesting Agency whether it is willing and able to respond.

## **3. RESPONDING AGENCY PERSONNEL AND RESOURCES.**

- A. Control.
  - i. Generally. Responding Agency personnel and resources shall remain under the direction and control of the Responding Agency. The Requesting Agency's Authorized Official shall coordinate response activities with the designated supervisor(s) of the Responding Agency.
  - ii. NIMS or SEMS/Incident Command System. In cases where CAL OES becomes involved in federal or state emergencies, the signatory parties may be required to use the Incident Command System (ICS) as prescribed by the State's Standard Emergency Management System (SEMS) or the National Emergency Management System (NEMS).

B. Status. Unless otherwise provided by law, the Responding Agency’s officers and employees retain the same privileges, immunities, rights, duties, and benefits as provided in their respective jurisdictions.

C. License and Permits. To the extent permitted by law, Responding Agency personnel who hold licenses, certificates, or permits evidencing professional, mechanical, or other skills shall be allowed to carry out activities and tasks relevant and related to their respective credentials during the specified Period of Assistance.

D. Right to Withdraw. The Responding Agency’s Authorized Official retains the right to withdraw some or all of its personnel and/or resources at any time. Notice of intention to withdraw must be communicated to the Requesting Agency’s Authorized Official as soon as possible.

**4. COST REIMBURSEMENT.**

A. Categories of Cost. Unless otherwise mutually agreed in whole or in part, the Requesting Agency shall reimburse the Responding Agency for each of the following categories of costs incurred while providing aid and assistance during the specified Period of Assistance.

- i. Personnel – Responding Agency personnel are to be paid for work completed during a specified Period of Assistance according to the terms provided in their employment contracts or other conditions of employment. The Responding Agency designated supervisor(s) must keep accurate records of work performed by personnel during the specified Period of Assistance. Requesting Agency reimbursement to the Responding Agency must consider all personnel costs, including regular rate of pay as defined by the Fair Labor Standards Act, costs for fringe benefits, and indirect costs (e.g. cellular data usage, meals and travel. Expenses related to travel, hotel and meals; the parties agree to utilize the United States General Services Administration (GSA) Per Diem Rate structure as established annually on October 1 of each year by the GSA. Current Per Diem rate is located at the following link: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Equipment – The Requesting Agency shall reimburse the Responding Agency for the use of equipment during the Period of Assistance. Mutual Agreement on which rates are used must be reached in writing.

**Equipment Use Daily Rates**

Item	Daily / Weekly Rate
Non-Motorized Equipment and Trailers	\$10- \$25
Motorized Application Equipment	\$50
Off road vehicles	\$75



Light Duty Truck / car	\$100
Heavy Duty Truck	\$125

- ii. The Requesting Agency will return borrowed equipment in good working order and repair any damages incurred during the period of assistance. If damaged beyond repair will replace equipment.
- iii. Materials and Supplies - The Requesting Agency must reimburse the Responding Agency in kind or at actual replacement cost, plus handling charges, for use of expendable or nonreturnable supplies.

B. Payment Period. The Responding Agency must provide an itemized bill to the Requesting Agency for all expenses it incurred because of providing assistance under this Agreement. The Responding Agency must send the itemized bill within 180 days after the emergency is over.

**5. DISPUTES.**

Any controversy or claim arising out of, or relating to, this Agreement, or the making, performance, or interpretation of it, including, but not limited to, alleged breach of the Agreement, shall be submitted to arbitration in Southern California, under the Arbitration Law of the State of California (California Code of Civil Procedure Section 1280 et seq.). Any court of competent jurisdiction may enter the judgment rendered by the arbitrators as final judgment that is binding on the parties. The arbitration shall be conducted in the county of the responding party.

**6. INSURANCE AND INDEMNIFICATION.**

Responding Agency and Requesting Agency are authorized self-insured or partially self-insured public entities for purposes of Professional Liability, General Liability, Automobile Liability and Worker's Compensation and warrant that through their respective programs of self-insurance and insurance, they have adequate coverage or resources to protect against liabilities arising out of performance of the terms, conditions or obligations of this Agreement.

Neither Responding Agency nor any officer, employee, agent or volunteer of Responding Agency shall be responsible for any damage or liability arising out of, pertaining to, or relating to any acts or omissions on the part of Requesting Agency or its contractors under or in connection with any work, authority or jurisdiction delegated to and performed by Requesting Agency or its contractors under this Agreement. It is also understood and agreed that, pursuant to Government Code section 895.4, Requesting Agency shall fully indemnify, defend (with counsel approved by Responding Agency) and hold Responding Agency and its officers, employees, agents, and volunteers harmless from any liability imposed for injury (as defined by Government Code section 810.8) arising out of, pertaining to, or relating to any acts or omissions on the part of Requesting Agency or its contractors

under or in connection with any work, authority or jurisdiction delegated to and performed by Requesting Agency or its contractors under this Agreement.

In the event Responding Agency and/or Requesting Agency is found to be comparatively at fault for any claim, action, loss or damage which results from their respective obligations under this Agreement, Responding Agency and/or Requesting Agency shall indemnify the other to the extent of its comparative fault.

Requesting Agency and Responding Agency agree to waive all rights of subrogation against each other. Furthermore, if the Responding Agency or Requesting Agency attempts to seek recovery from the other for Workers' Compensation benefits paid to an employee, the Responding Agency or Requesting Agency agree that any alleged negligence of the employee shall not be construed against the employer of that employee.

## **7. NOTICE.**

A party who becomes aware of a claim or suit that in any way, directly or indirectly, contingently or otherwise, affects or might affect the other party to this Agreement shall provide prompt and timely written notice to the party who may be affected by the suit or claim. Each party reserves the right to participate in the defense of such claims or suits as necessary to protect its own interests.

## **8. INSURANCE.**

The signatory parties shall each maintain insurance coverage that covers activities that it may undertake by virtue of this Agreement. The scope of the insurance coverage must include, at a minimum, coverage for employee faulty treatment or abatement efforts and other negligent acts, errors, or omissions and coverage for meeting the indemnity condition provided in Paragraph 6.

## **9. WITHDRAWAL.**

A party may withdraw from this Agreement by providing written notice of its intent to withdraw to all other parties. Withdrawal takes effect after the Authorized Official receives notice. The indemnification and workers compensation provision shall survive withdrawal.

## **10. MODIFICATION.**

This Agreement may not be modified orally or in any manner other than by an agreement in writing signed by all parties by a person with authority to sign.

**11. PROHIBITION ON THIRD PARTIES AND ASSIGNMENT OF RIGHTS/DUTIES.**

This Agreement is for the sole benefit of the signatories below and no person or entity may have any rights under this Agreement as a third-party beneficiary. Assignments of benefits and delegations of duties created by this Agreement are prohibited and are without effect.

**13. COUNTERPARTS.**

This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

**14. EFFECTIVE DATE.**

This Agreement shall become effective between the signatory parties upon two parties signing. The effective date of subsequent parties' agreements shall be the date of its respective signing.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year first written above.

COACHELLA VALLEY MOSQUITO & VECTOR CONTROL DISTRICT

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

NORTHWEST MOSQUITO & VECTOR CONTROL DISTRICT

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

ORANGE COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

SAN GABRIEL VALLEY MOSQUITO & VECTOR CONTROL DISTRICT

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

WEST VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

LA COUNTY WEST VECTOR CONTROL DISTRICT

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

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

AUDIT REPORT  
June 30, 2023

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**TABLE OF CONTENTS**  
 June 30, 2023

---

Independent Auditors' Report ..... 1  
 Management’s Discussion and Analysis ..... 4

**Financial Section**

Basic Financial Statements:

Government-wide Financial Statements:

Statement of Net Position ..... 6  
 Statement of Activities ..... 7

Fund Financial Statements:

Balance Sheet – Governmental Fund ..... 8  
 Reconciliation of the Governmental  
     Fund Balance Sheet to the Statement of Net Position ..... 9  
 Statement of Revenues, Expenditures, and Changes in Fund Balance -  
     Governmental Fund ..... 10  
 Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Changes in  
     Fund Balance to the Statement of Activities ..... 11  
 Notes to Basic Financial Statements ..... 12

**REQUIRED SUPPLEMENTARY INFORMATION SECTION**

Schedule of Proportionate Share of Net Pension Liability ..... 30  
 Schedule of Pension Contributions ..... 31  
 Schedule of Changes in the Net OPEB Liability and  
     Related Ratios ..... 32  
 Schedule of OPEB Contributions ..... 33  
 Budgetary Comparison Schedule – General Fund ..... 34

**FINANCIAL SECTION**





Moss, Levy & Hartzheim LLP

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

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

### Opinions

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, 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.

### Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedule of changes in OPEB liability and related ratios, the schedule of OPEB contributions, the schedule of proportionate share of pension liability, and the schedule of pension contributions 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.

### **Supplementary Information**

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July XX, 2024, on our consideration of the District'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.

*Moss, Renz & Hartgrain LLP*

Santa Maria, California  
September 17, 2024

## Management Discussion and Analysis

The following is an overview of the Mosquito and Vector Management District of Santa Barbara County's financial performance during the fiscal year ending June 30, 2023. This information should be read together with the financial statements contained in the audit report prepared by Moss, Levy & Hartzheim's CPAs in accordance with accounting principles generally accepted in the United States of America.

### Discussion and Analysis

**Finances.** The implementation of GASB 75 requires that the District's other post-employment health benefits (OPEB) liability be reported in full rather than amortized over 30 years. The District's net OPEB asset at the end of FYE2023 is (\$118,751). Thus, the net OPEB liability is a negative value, meaning it is over 100% funded. The net OPEB liability for FYE2022 was \$31,739 meaning OPEB was short of that amount for being 100% funded. Because the net OPEB liability is in the black and therefore there is no liability, no deposits were made in the District's CalPERS' California Employers Benefit Retirement Trust ("CERBT") to fund OPEB. To meet its obligations under GASB 45, the District deposited \$26,042 in CalPERS' California Employers Benefit Retirement Trust ("CERBT") to fund OPEB. The District also has an OPEB Trust account with the Public Agency Retirement Trust (PARS) but no contributions were made to it after two lumps sum deposits were made in 2021. The net position of the District increased by \$550,419 (26.9%) for a total net position of \$2,594,662 as of June 30, 2023.

The District ended fiscal year 2022-23 with \$40,858 in total liabilities and a total fund balance of \$2,902,819 for a total of \$2,943,677 in total assets. Total revenues were \$1,546,047 and total expenditures were \$1,169,454 for an excess of \$376,593.

The implementation of GASB 75 required that the District's OPEB liability be reported in full. This reporting requirement reveals the significance of OPEB's liability. Although the District's OPEB liability is overfunded, the actuarial recommendation to amortize OPEB liability during FY2022-2023 as stated in their Employer Contribution Target Amount (ECTA) letter was \$26,042.

Under the terms of the Memorandum of Understanding between the District and the Mosquito and Vector Management District of Santa Barbara County Employees Association the salaries for union members increased by 3.75% on July 1, 2022. This was the ceiling as set forth in the MOU although the March 2022 Los Angeles area CPI was 8.5%.

**Financial Impact of Non-native Mosquitoes.** Invasive *Aedes* species mosquitoes are present in 24 counties in California. In October 2020, one species, *Aedes aegypti*, was found in 2 Santa Barbara neighborhoods located approximately 3 miles apart. However, since April 2022 the District has not found any *Ae. aegypti* in any surveillance traps nor has the District received any reports of this species or collect any specimens from anywhere within Santa Barbara County. It is likely this species may be present in the area but at undetectable levels. It may be present in very low numbers in isolated and/or limited areas. We expect to find it again at some point in the near future. Given how widespread it is in other parts of California there is a high probability it will be re-introduced into our region. The District will continue surveillance and outreach activities to find and limit the spread of this dangerous mosquito species. Although there was no significant financial impact in FYE 23, re-discovery of *Aedes aegypti* may impact the District financially as

it devotes more money and resources to keep this species from spreading throughout Santa Barbara County.

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**STATEMENT OF NET POSITION**  
June 30, 2023

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 2,809,354
Interest receivable	15,030
Inventory	38,462
Deposits	80,831
Net OPEB asset	118,751
Capital assets:	
Nondepreciable	175,000
Depreciable, net	<u>36,308</u>
 Total assets	 <u>3,273,736</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred pensions	302,608
Deferred OPEB	<u>95,227</u>
 Total deferred outflows of resources	 <u>397,835</u>
<b>LIABILITIES</b>	
Accounts payable	40,858
Compensated absences	13,979
Noncurrent liabilities	
Compensated absences	41,935
Net pension liability	<u>713,094</u>
 Total liabilities	 <u>809,866</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred pensions	55,165
Deferred OPEB	<u>211,878</u>
 Total deferred inflows of resources	 <u>267,043</u>
<b>NET POSITION</b>	
Net investment in capital assets	211,308
Unrestricted	<u>2,383,354</u>
 Total net position	 <u><u>\$ 2,594,662</u></u>

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, 2023

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Governmental activities:					
Vector control	\$ 995,628	\$ -	\$ -	\$ -	\$ (995,628)
Total governmental activities	<u>\$ 995,628</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(995,628)</u>

General Revenues

Taxes:

Secured and unsecured property taxes	599,383
Special assessments	710,754
Investment income	39,524
Intergovernmental	18,635
Other revenue	<u>177,751</u>

Total general revenues 1,546,047

Change in net position 550,419

Net position, beginning of fiscal year 2,014,490

Prior period adjustments 29,753

Net position, beginning of fiscal year, restated 2,044,243

Net position, end of fiscal year \$ 2,594,662

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, 2023

---

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 2,809,354
Interest receivable	15,030
Inventory	38,462
Deposits	<u>80,831</u>
Total assets	<u><u>\$ 2,943,677</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	\$ 40,858
Total liabilities	<u>40,858</u>
Fund Balance:	
Nonspendable:	
Inventory	38,462
Deposits	80,831
Assigned:	
Capital projects	19,379
Unassigned	<u>2,764,147</u>
Total fund balance	<u>2,902,819</u>
Total liabilities and fund balance	<u><u>\$ 2,943,677</u></u>

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, 2023**

---

Total fund balance - governmental fund \$ 2,902,819

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	\$	750,712	
Accumulated depreciation		(539,404)	
Net			211,308

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

Compensated absences	\$	55,914	
Net OPEB asset		(118,751)	
Net pension liability		713,094	
Total			(650,257)

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		(55,165)	
Deferred inflows of resources relating to OPEB		(211,878)	
Deferred outflows of resources relating to pensions		302,608	
Deferred outflows of resources relating to OPEB		95,227	
Total			130,792

Total net position - governmental activities \$ 2,594,662

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, 2023

	General Fund
<b>Revenues:</b>	
Taxes	\$ 599,383
Special assessments	710,754
Intergovernmental revenue	18,635
Investment income	39,524
Other revenue	177,751
	<hr/>
Total revenues	1,546,047
	<hr/>
<b>Expenditures:</b>	
Salaries and benefits	880,274
Uniforms	5,797
Communications	6,675
Household expense	3,467
Insurance	20,868
Maintenance and repairs	32,839
Operating supplies	5,261
Memberships	16,431
Office and miscellaneous expenses	12,092
Professional fees	80,865
Chemicals	84,233
Training	2,302
Transportation and travel	4,343
Fuel	9,323
Utilities	4,684
	<hr/>
Total expenditures	1,169,454
	<hr/>
Excess of revenues over (under) expenditures	376,593
	<hr/>
Fund balance, July 1	2,496,473
	<hr/>
Prior period adjustment	29,753
	<hr/>
Fund balance, July 1-restated	2,526,226
	<hr/>
Fund balance, June 30	<u>\$ 2,902,819</u>

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, 2023

---

Net change in fund balance - governmental fund	\$ 376,593
Amounts reported for governmental activities in the statement of activities are different because:	
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 greater than depreciation expense of (\$12,354) in the period.	(12,354)
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 \$8,783.	(8,783)
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:	100,804
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:	<u>94,159</u>
Change in net position - governmental activities	<u>\$ 550,419</u>

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

# MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY

## NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

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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.

**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, 2023

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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, 2023

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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. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

**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.

Investments are carried at fair value. On June 30, 2023, the District had the following cash and investments on hand:

Cash and investments on deposit with County Treasurer	\$ 2,809,354
Total cash and investments	\$ 2,809,354

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

Cash and investments, statement of net position	\$ 2,809,354
Total cash and investments	\$ 2,809,354

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.

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

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

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	\$ 2,809,354	\$ 2,809,354	\$ -	\$ -	\$ -
Total	\$ 2,809,354	\$ 2,809,354	\$ -	\$ -	\$ -

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 on the following page 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.

<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	\$2,809,354	N/A	\$ -	\$ -	\$ -	\$2,809,354
Total	\$2,809,354		\$ -	\$ -	\$ -	\$2,809,354

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

MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2023

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

Investment in Santa Barbara County Investment Pool (continued)

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 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, 2023, was as follows on the next page:

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

**NOTE 4 – CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2023, 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	379,805			379,805
Total depreciable capital assets	610,783			610,783
Less accumulated depreciation	562,121	12,354		574,475
Net depreciable capital assets	<u>\$ 48,662</u>	<u>\$ (12,354)</u>	<u>\$ -</u>	<u>\$ 36,308</u>
Net capital assets	<u>\$ 223,662</u>	<u>\$ (12,354)</u>	<u>\$ -</u>	<u>\$ 211,308</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, 2023:

	Balance July 1	Additions	Reductions	Balance June 30	Due Within One Year
<b>Governmental activities:</b>					
Compensated absences	\$ 47,131	\$ 50,136	41,353	\$ 55,914	\$ 13,979
Net OPEB liability	31,739		(150,490)	(118,751)	
Net pension liability	435,324		277,770	713,094	
Governmental activities					
Long-term liabilities	<u>\$ 514,194</u>	<u>\$ 50,136</u>	<u>\$ 168,633</u>	<u>\$ 650,257</u>	<u>\$ 13,979</u>

**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,

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
June 30, 2023

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**NOTE 6 – PENSION PLAN (continued)**

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

Plan Description (continued)

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.
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Closed to New Enrollment:

General Plan 5A	General members hired before June 25, 2012 may continue in plan.
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General Plan 7	General members hired on or after June 25, 2012 and other new non-PEPRA General hires
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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.

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>.

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

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**NOTE 6 – PENSION PLAN (Continued)**

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

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 fiscal year ended June 30, 2022, 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 \$179,301 for the year ended June 30, 2023. 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> Rates	<u>Employee Contribution</u> Rates	<u>Active Members</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, 2023, the District reported a liability of \$713,094 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 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, 2022, the District’s proportion was 0.0958%, which was an increase of 0.0036% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$220,347. 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, 2023, 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, 2023

**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	\$ 179,301	\$ -
Differences between expected and actual experience	37,365	1,689
Change in assumptions	10,993	2,857
Net difference between projected and actual earnings on retirement plan investments		4,444
Adjustment due to differences in proportions	45,749	46,175
Difference in actual contributions and proportionate share of contributions	29,200	
	<u>\$ 302,608</u>	<u>\$ 55,165</u>

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.

\$179,301 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, 2023.

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

<u>Fiscal year Ending June 30,</u>	<u>Amount</u>
2024	\$ 17,036
2025	17,036
2026	17,036
2027	17,034
	<u>\$ 68,142</u>

Actuarial Assumptions

The total pension liability in the June 30, 2023 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 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 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:

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

**NOTE 6 – PENSION PLAN (Continued)**

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

Actuarial Assumptions (Continued)

<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%
<b>Total</b>	<b>100%</b>	

Change in Assumptions

The change in assumptions for the June 30, 2022 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 6.00%</u>	<u>Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
District's proportionate share of the net pension plan liability	\$ 1,331,597	\$ 713,094	\$ 207,099

Pension Plan Fiduciary Net Position

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



**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

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**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, 2022 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	7

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, 2023, the District contributed \$0 the OPEB plan.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021 that was rolled forward to determine the June 30, 2022 total OPEB liability, based on the following actuarial methods and assumptions:

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

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

Discount Rate	5.75%
Inflation	2.50%
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>	

Discount Rate

The discount rate used to measure the total OPEB liability was 5.75 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.

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

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

Changes in the OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2022. (Valuation Date June 30, 2021)	\$ 615,272	\$ 583,533	\$ 31,739
Changes recognized for the measurement period:			
Service cost	20,973		20,973
Interest	35,612		35,612
Change in benefit terms			-
Net investment income		36,262	(36,262)
Contributions - employer		100,360	(100,360)
Benefit payments	(5,565)	(5,565)	-
Experience (Gains)/Losses			-
Changes in assumptions	12,928		12,928
Changes in benefit terms			-
Investment gains/(losses)	(188,650)	(111,948)	(76,702)
Expected minus actual benefit payments	(7,265)		(7,265)
Administrative expense		(586)	586
Net Changes	(131,967)	18,523	(150,490)
Balance at June 30, 2023 (Measurement Date June 30, 2022)	\$ 483,305	\$ 602,056	\$ (118,751)

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, 2023:

	1% Decrease 5.00%	Discount Rate 6.00%	1% Increase 7.00%
Net OPEB Liability	\$ (185,541)	\$ (118,751)	\$ (38,209)

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

**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, 2023:

	1% Decrease 3.00%	Current Healthcare Cost Trend Rates 4.00%	1% Increase 5.00%
Net OPEB Liability	\$ (62,221)	\$ (118,751)	\$ (167,881)

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 maybe 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, 2022, the District recognized OPEB expense of \$6,201. As of fiscal year ended June 30, 2023, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 24,686	\$ 17,430
Differences between expected and actual experience	5,223	194,448
Net difference between projected and actual earnings on retirement plan investments	65,318	
	<u>\$ 95,227</u>	<u>\$ 211,878</u>

**MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
 June 30, 2023

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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. 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,	<u>Amount</u>
2024	\$ (15,549)
2025	(14,429)
2026	(13,969)
2027	(6,571)
2028	(28,959)
Thereafter	(37,174)
	<u>\$ (116,651)</u>

**NOTE 10 – PRIOR PERIOD ADJUSTMENT**

A prior period adjustment of \$29,753 was recorded due to an understatement of the deposits by the same amount on the previous fiscal year’s audit report.

**REQUIRED SUPPLEMENTARY INFORMATION SECTION**

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

**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**

Last 10 Years\*

As of June 30, 2023

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net pension liability	0.0958%	0.0922%	0.0977%	0.0977%	0.1062%
Proportionate share of the net pension liability	\$ 713,094	\$ 435,324	\$ 926,939	\$ 833,584	\$ 917,726
Covered payroll	\$ 435,139	\$ 402,300	\$ 371,044	\$ 398,398	\$ 417,175
Proportionate share of the net pension liability as percentage of covered payroll	163.9%	108.2%	249.8%	209.2%	220.0%
Plan's total pension liability	\$ 4,641,199,825	\$ 4,463,050,962	\$ 4,721,532,033	\$ 4,051,341,557	\$ 3,866,167,644
Plan's fiduciary net position	\$ 3,896,842,594	\$ 3,990,898,759	\$ 3,198,134,055	\$ 3,198,134,055	\$ 3,002,018,510
Plan fiduciary net position as a percentage of the total pension liability	83.96%	89.42%	67.74%	78.94%	77.65%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Proportion of the net pension liability	0.1013%	0.1082%	0.1093%	0.0910%	
Proportionate share of the net pension liability	\$ 953,000	\$ 909,652	\$ 795,297	\$ 555,408	
Covered payroll	\$ 435,927	\$ 415,307	\$ 407,777	\$ 329,677	
Proportionate share of the net pension liability as percentage of covered payroll	218.6%	219.0%	195.0%	168.5%	
Plan's total pension liability	\$ 3,742,076,485	\$ 3,395,252,229	\$ 3,260,156,781	\$ 3,123,968,401	
Plan's fiduciary net position	\$ 2,801,306,795	\$ 2,554,838,523	\$ 2,532,528,974	\$ 2,513,629,759	
Plan fiduciary net position as a percentage of the total pension liability	74.86%	75.25%	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 nine years are shown.

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

Last 10 Years\*

As of June 30, 2023

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution (actuarially determined)	\$ 179,301	\$ 169,682	\$ 153,981	\$ 135,060	\$ 144,944
Contribution in relation to the actuarially determined contributions	<u>179,301</u>	<u>169,682</u>	<u>153,981</u>	<u>135,060</u>	<u>144,944</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 464,512	\$ 435,139	\$ 402,300	\$ 371,044	\$ 398,398
Contributions as a percentage of covered payroll	38.6%	39.0%	38.3%	36.4%	36.4%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Contractually required contribution (actuarially determined)	\$ 143,883	\$ 134,658	\$ 135,108	\$ 108,497	
Contribution in relation to the actuarially determined contributions	<u>143,883</u>	<u>134,658</u>	<u>135,108</u>	<u>108,497</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 417,175	\$ 435,927	\$ 415,307	\$ 407,777	
Contributions as a percentage of covered payroll	34.5%	30.9%	32.5%	26.6%	

**Notes to Schedule**

Valuation Date:	6/30/2014
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 nine 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, 2023

	Measurement Period	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>							
Service cost		20,973	\$ 19,434	\$ 24,561	\$ 23,904	\$ 27,857	\$ 26,385
Interest on the total OPEB liability		35,612	33,861	51,586	48,027	42,925	39,024
Actual and expected experience difference		(195,915)		(46,652)		8,635	
Changes in assumptions		12,928	17,312	(26,004)			
Changes in benefit terms			298	(269,916)	285	14,916	
Benefit payments		(5,565)	(20,233)	(23,585)	(11,926)	(3,000)	
<b>Net change in total OPEB Liability</b>		<b>(131,967)</b>	<b>50,672</b>	<b>(290,010)</b>	<b>60,290</b>	<b>91,333</b>	<b>65,409</b>
<b>Total OPEB liability- beginning</b>		<b>615,272</b>	<b>564,600</b>	<b>854,610</b>	<b>794,320</b>	<b>702,987</b>	<b>637,578</b>
<b>Total OPEB liability- ending (a)</b>		<b>483,305</b>	<b>\$ 615,272</b>	<b>\$ 564,600</b>	<b>\$ 854,610</b>	<b>\$ 794,320</b>	<b>\$ 702,987</b>
<b>Plan Fiduciary Net Position</b>							
Contribution - employer		100,360	\$ 94,888	\$ 51,996	\$ 20,810	\$ 39,000	\$ 36,000
Net investment income		(75,686)	65,844	26,452	48,285	13,787	10,726
Benefit payments		(5,565)	(20,233)	(23,585)	(11,926)	(3,000)	
Administrative expense		(586)	(195)	(205)	(76)	(529)	(132)
<b>Net change in plan fiduciary net position</b>		<b>18,523</b>	<b>140,304</b>	<b>54,658</b>	<b>57,093</b>	<b>49,258</b>	<b>46,594</b>
<b>Plan fiduciary net position- beginning</b>		<b>583,533</b>	<b>443,229</b>	<b>388,571</b>	<b>331,478</b>	<b>282,220</b>	<b>235,626</b>
<b>Plan fiduciary net position- ending (b)</b>		<b>602,056</b>	<b>\$ 583,533</b>	<b>\$ 443,229</b>	<b>\$ 388,571</b>	<b>\$ 331,478</b>	<b>\$ 282,220</b>
<b>Net OPEB liability - ending (a)-(b)</b>		<b>(118,751)</b>	<b>\$ 31,739</b>	<b>\$ 121,371</b>	<b>\$ 466,039</b>	<b>\$ 462,842</b>	<b>\$ 420,767</b>
Plan fiduciary net position as a percentage of the total OPEB liability:		124.57%	94.84%	78.50%	45.47%	41.73%	40.15%
Covered payroll:		\$464,512	\$ 443,939	\$ 412,814	\$ 433,969	\$ 430,992	\$ 433,405
Total Net OPEB liability as a percentage of covered payroll:		-25.56%	7.15%	29.40%	107.39%	107.39%	97.08%

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

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

**SCHEDULE OF OPEB CONTRIBUTIONS**

Last 10 Years\*

As of June 30, 2023

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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.

The District's contribution for the fiscal year ended June 30, 2021 was \$23,585. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, 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, 2022 was \$6,603. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2022, 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, 2023 was \$0. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2023, 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 six years are shown.

August 29, 2024

To the Board of Directors  
Mosquito and Vector Management District of Santa Barbara County  
PO Box 1389  
Summerland, CA 93067

We are pleased to confirm our understanding of the services we are to provide Mosquito and Vector Management District of Santa Barbara County for the fiscal year ended June 30, 2024.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the major fund, the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Mosquito and Vector Management District of Santa Barbara County as of and for the fiscal year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Mosquito and Vector Management District of Santa Barbara County's 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. As part of our engagement, we will apply certain limited procedures to Mosquito and Vector Management District of Santa Barbara County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules
- 3) Schedule of Changes in OPEB Liability
- 4) Schedule of OPEB Contributions
- 5) Proportionate Share of Net Pension Liability
- 6) Schedule of Pension Contributions

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Mosquito and Vector Management District of Santa Barbara County and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Mosquito and Vector Management District of Santa Barbara County's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit

will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of Mosquito and Vector Management District of Santa Barbara County in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. In addition, we will prepare the Special Districts Financial Transactions Report of Mosquito and Vector Management District of Santa Barbara County.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Mosquito and Vector Management District of Santa Barbara County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Moss, Levy & Hartzheim LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Moss, Levy & Hartzheim LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Travis Hole is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately September 1, 2024, and to issue our reports no later than December 30, 2024.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$11,880. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

**Reporting**

We will issue a written report upon completion of our audit of Mosquito and Vector Management District of Santa Barbara County's financial statements. Our report will be addressed to management of Mosquito and Vector Management District of Santa Barbara County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Mosquito and Vector Management District of Santa Barbara County is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Mosquito and Vector Management District of Santa Barbara County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

*Moss, Levy & Hartzheim LLP*

Moss, Levy & Hartzheim LLP

RESPONSE:

This letter correctly sets forth the understanding of Mosquito and Vector Management District of Santa Barbara County.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



# Mosquito and Vector Management District of Santa Barbara County

## MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is entered into on \_\_\_\_\_ by and between the Mosquito and Vector Management District of Santa Barbara County, a special district (hereinafter referred to as the "Mosquito District"), and the Goleta Sanitary District (hereinafter referred to as the "Sanitary District"), as described below with respect to the following facts:

WHEREAS, the Sanitary District requires mosquito control services in order to regulate mosquito-breeding sources within the Mosquito Breeding Habitats of its properties; and

WHEREAS, in accordance with its principal act and California Health & Safety Code Section 2045, the Mosquito District is authorized to provide mosquito control services and enter into an agreement with the Sanitary District for the surveillance and control of vectors; and

WHEREAS, the Sanitary District desires to avail itself of such services available from the Mosquito District; and

WHEREAS, each party desires to recognize its role and responsibilities with regard to the California Health and Safety Code and hereby affirm their relationship and obligations; and

WHEREAS, the term of this MOU is for the 2024-2025 and 2025-2026 Fiscal Years, and shall expire on June 30, 2026; and

WHEREAS, the Mosquito District's Board of Trustees authorized the execution of this MOU at their regular Board meeting on *(date authorized)*: \_\_\_\_\_; and

WHEREAS, the Sanitary District's Board of Directors authorized the execution of this MOU at their regular Board meeting on *(date authorized)*: \_\_\_\_\_.

NOW, THEREFORE, in consideration of the mutual covenants and conditions herein, the parties hereby agree as follows:

The Mosquito District shall:

- 1) Provide mosquito control services on those Sanitary District properties in accordance with and as more particularly described in the September 26, 2024 Mosquito Management Plan ("Plan") attached as Exhibit A hereto and incorporated herein by reference. The Plan depicts the Mosquito Breeding Habitats (including but not limited to wetland habitats, water drainage impoundment sites, permanent and vernal pools or ponds, and any existing wet spots) located on Sanitary District properties for which the Mosquito District shall provide mosquito control services in accordance with this MOU. At the request of the Sanitary District, the Mosquito District shall also treat (at an extra cost in accordance with Section 7 hereto) additional breeding habitats not included within the scope of the Plan which may arise on Sanitary District properties.
- 2) Assign adequate personnel, equipment, and materials not to exceed the maximum estimated amounts as delineated in the Plan for each Fiscal Year of this MOU, to carry out mosquito control services.



- 3) Apply appropriate chemical, biological, or microbiological agents to suppress larval infestations of mosquitoes and to take reasonable steps to prevent and control mosquito breeding at all Sanitary District properties as delineated in the Plan for each Fiscal Year of this MOU.
- 4) Provide biannual (twice per year) reports of the Mosquito District's performance of mosquito control activities to the Sanitary District. The Mosquito District's report shall include the following items:
  - a) Detailed monitoring activities including, but not limited to, the number of surveillances per site and their results.
  - b) The dip test/results that triggered the treatments.
  - c) Treatment agent used and amount used per area.
  - d) Locations, dates, and times of treatments.
- 5) Prior to the end of this MOU, provide to the Sanitary District an updated, proposed Mosquito Management Plan for the 2024-2025 and 2025-2026 Fiscal Years, including but not limited to: updated costs for labor and materials, additional breeding sites or habitat areas, overall assessment and effectiveness of treatment, long-term mosquito management strategies, as well as in-depth summaries of all mosquito control activity documented over the term of this MOU.
- 6) Keep records of all Mosquito District employee and equipment time and all materials spent in providing services under this MOU and make those records available to the Sanitary District upon reasonable notice.
- 7) A. Invoice the Sanitary District approximately every six (6) months for labor and materials expended by the Mosquito District as described in the Plan. Subject to the provisions of the following paragraph, the total of the respective invoices of the Mosquito District for each fiscal year shall not exceed the labor and materials amounts set forth in the "Estimated Cost of Control" in Section D within the Plan.  
  
B. The costs in the table in Section D within the Plan represent the best estimate of the Mosquito District of the cost of providing mosquito control services to the Sanitary District, as contemplated by the Plan, for the respective fiscal years covered by this MOU. However, the parties acknowledge that: (1) cyclical climate and seasonal conditions (including but not limited to "wet" years) may vary; or (2) additional breeding habitats not contemplated in the Plan may arise on Sanitary District properties. These circumstances may, in the judgment of the Mosquito District, require an increase in the level of services to be provided, and costs to be incurred, by the Mosquito District from that contemplated in the Plan so as to provide an adequate level of service to the Sanitary District. In such instance, the Mosquito District upon such discovery shall promptly inform the Sanitary District, and the parties shall meet to attempt in good faith to agree on an increase in the amount of Charges for work to be performed hereunder, through an addendum to this MOU. Nothing in this MOU, however, requires the parties to reach such agreement.
- 8) To the extent permitted by law, investigate, defend, protect, indemnify, and hold harmless the Sanitary District and its officers, directors, employees, and agents from and against any and all loss, damage, liability, claims, demands, costs, charges, and expense (including reasonable attorney fees in the event of litigation) which the Sanitary District may incur, sustain, or be subjected to on account of loss or damage to property or loss of use thereof, or for bodily injury to or death of any

persons (including but not limited to property, employees, subcontractors, agents, and invitees of each party hereto) arising out of the negligent act or omissions of the Mosquito District or its agents, employees, or subcontractors in the performance of work pursuant to this MOU, specifically excepting, however, any property damage, loss of use, bodily injury or death caused by or attributable to the active negligence, sole negligence or willful misconduct of the Sanitary District or its officers, directors, employees, agents or contractors.

The Sanitary District shall:

- 9) Promptly pay to Mosquito District invoices which comply with Section 7 above.,
- 10) Invoices shall be due upon presentation. All payments to Mosquito District thirty (30) days past due shall be considered delinquent and shall be subject to: (a) a 2% late payment charge on the principal amount owed; and (b) interest at the legal rate.
- 11) Make reasonable accommodations to assist Mosquito District to gain access to the Sanitary District's properties to fulfill the purposes of this MOU.

General Terms and Conditions:

- 12) This MOU shall be effective on the date first set forth above and shall expire on June 30, 2026. Consistent with Section 5, the Mosquito District will provide the Sanitary District with an updated, proposed Plan for the following two fiscal years, and the parties will attempt in good faith to reach agreement on the terms of a new MOU at that time. Nothing in this MOU, however, requires the parties to reach such agreement.
- 13) Either party in its sole discretion and without penalty may terminate this MOU after thirty (30) days written notice of termination to the other. In the event of termination, Sanitary District shall pay Mosquito District for the reasonable cost of all services performed by the Mosquito District to the date of termination in accordance with the Mosquito Abatement and Vector Control District Law (Health and Safety Code Section 2000 et seq.)
- 14) All notices, correspondence and communication regarding performance of services which are the subject of this MOU shall be made as follows:

To Mosquito District:

General Manager  
Mosquito and Vector Management District of Santa Barbara County  
PO Box 1389  
Summerland CA 93067  
gm@mvmdistrict.org

To Sanitary District:

General Manager  
Goleta Sanitary District  
One William Moffett Place  
Goleta CA 93117

- 15) The Mosquito District shall replace or repair any Sanitary District improvements (to the extent and condition existing prior to entry) which are destroyed or damaged as a result of the Mosquito District's entry and passage upon the Sanitary District's properties.

- 16) The Mosquito District shall access the Sanitary District properties during normal business hours, hereby defined as from 7:30 am to 4:00 pm Monday through Friday. Should Mosquito District require access to any Sanitary District properties during other than the normal business hours, then such arrangements shall be made in advance with the Sanitary District at least 24 hours prior to the Mosquito District's access.
- 17) The Mosquito District's entry and passage onto any of the Sanitary District's properties shall not interfere with the Sanitary District's normal operations.
- 18) The Mosquito District's staff shall notify Sanitary District staff (check-in and check-out) upon each access of the Sanitary District's properties.
- 19) The Mosquito District shall furnish the Sanitary District certificates of insurance, from insurers satisfactory to Sanitary District, evidencing the following insurance coverages and compliance with the following requirements:

A. General Liability

Comprehensive, or Commercial Form, or its equivalent, with Aggregate Limit (Minimum Limit):

1. Combined Single Limit Per Occurrences \$3,000,000.
2. Products and Completed Operations \$1,000,000.
3. Personal and Advertising \$1,000,000.
4. General Aggregate, Bodily Injury, Property Damage \*\$5,000,000.

\*Not applicable to Comprehensive Forms

If the above insurance is written on claims made form, it shall continue for three years following termination of this MOU. The insurance shall provide for a retroactive date of placement prior to or coinciding with the effective date of this MOU.

- B. Business Automobile Liability Insurance for owned, schedule, non-owned or hired automobiles with a combined single limit of not less than \$1,000,000 per occurrence.
- C. Worker's Compensation: as required under California State Law.
- D. Such other insurance in such amounts which from time to time may be reasonably required by the mutual consent of the Sanitary District and the Mosquito District against other insurable risks relating to performance.
- E. The Sanitary District approves of the participation by Mosquito District in the Vector Control Joint Powers Agency insurance pool in place of these requirements, so long as the insurance pool meets the requirements for coverage contained in this section and provides the required certificate of insurance.

It should be expressly understood, however, that the coverages required under Subparagraphs 18.A and 18.B shall not in any way limit the liability of the Mosquito District for damages or injury arising out of the Mosquito District's operations.

The coverages referred to under Subparagraphs 19.A and 19.B shall be endorsed to include the Sanitary District as an additional insured. A copy of the endorsement evidencing that the Sanitary District has been added as a named additional insured on the policy must be attached to the certificate of insurance. Certificates shall further provide for thirty (30) days advance written notice

to the Sanitary District of any modification, change, or cancellation of any of the above insurance coverages.

- 20) Neither party may assign its rights or obligations of this MOU without the express written consent of the other party. No modification of this MOU shall be effective unless made in writing and signed by a duly authorized representative of each party.
- 21) This MOU states the entire contract between the parties and supersedes any previous or contemporaneous written or oral representations, statements, negotiations, or agreements. This MOU is the product of negotiations between the parties and shall not be construed against either party as the drafter of the document.
- 22) This MOU shall be governed by the Laws of the State of California and any dispute between the parties shall be filed and heard in the County of Santa Barbara.
- 23) Each party has full power and authority to enter into and perform this MOU and the persons signing this MOU on behalf of each warrants that he/she has been properly authorized and empowered to enter into this MOU. Each party further acknowledges that it has read this MOU, understands it and agrees to be bound by it.

IN WITNESS WHEREOF, the parties have caused this MOU to be executed by their authorized representatives, effective as of the date first set forth above.

MOSQUITO AND VECTOR MANAGEMENT DISTRICT  
OF SANTA BARBARA COUNTY

GOLETA SANITARY DISTRICT

\_\_\_\_\_  
Brian Cabrera, General Manager

\_\_\_\_\_  
Steve Wagner, General

Date: \_\_\_\_\_

Manager Date: \_\_\_\_\_

**RESOLUTION NO. 08-08**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA  
BARBARA COUNTY ESTABLISHING COMPLIANCE WITH AB 1234 AND  
ADOPTING A REVISED TRAVEL AND EXPENSE REIMBURSEMENT POLICY**

WHEREAS, the Legislature has enacted Assembly Bill 1234 (Salinas) as Chapter 700 of the 2005 Statutes, which has commonly been referred to as the Local Government Sunshine Law (“AB 1234”); and

WHEREAS, in the case of a local agency that provides any expense reimbursements to any Board member, AB 1234 provides that (i) all Board members shall attend ethics training classes, (ii) the agency must adopt an expense reimbursement policy, and (iii) the Board members must provide reports on information obtained at meetings attended at the expense of the agency; and

WHEREAS, the Mosquito and Vector Management District of Santa Barbara County (the “District”) passed Resolution No. 06-03 on May 11, 2006 which established compliance with AB 1234 and adopted a comprehensive travel and expense reimbursement policy; and

WHEREAS, the Board of Trustees of the District deems it to be in the District’s best interests to adopt a revised travel and expense reimbursement policy to update and supersede Resolution No. 06-03.

NOW, THEREFORE BE IT RESOLVED that the Board of Trustees of the District hereby adopts the following policies:

**Section 1. Ethics Training.** The Board does hereby establish an ethics training schedule in compliance with AB 1234. Each Trustee is required to receive two hours of such training every two years. New Board members shall receive the required ethics training no later than one year from the first day of service with the District. The General Manager shall advise the Trustees of eligible training events at least once annually and shall assist in compliance. The General Manager shall also maintain records indicating (i) the dates that each Trustee satisfied the ethics training requirements, and (ii) the entity that provided the training. These records shall be maintained for at least five years after the training has been completed.

**Section 2. Compensation Policies Not Applicable.** Since the Trustees serve without compensation, the Board is not required to adopt regulations pertaining to compensation.

**Section 3. Expense Reimbursement.** As provided in Health and Safety Code Section 2051, the Board may authorize Trustees to attend professional, educational, or vocational meetings (“Authorized Meetings”), and may pay their actual and necessary traveling and incidental

expenses while on official business in connection therewith, as more specifically set forth below. The payment of expenses for Authorized Meetings hereunder shall be in addition to the payments of one hundred dollars (\$100.00) per month to Trustees for expenses incurred while on official business in lieu of payment for actual expenses pursuant Resolution No. 06-02 adopted by the Board of Trustees on February 9, 2006. Resolution No. 06-02 is intended to apply only to expenses incurred by Trustees in connection with attendance at District Board meetings and similar District business, while the Authorized Meetings defined in this Resolution are intended to include professional, educational, vocational, and other pertinent meetings.

**Section 4. Expense Report Forms.** The District shall provide expense report forms to be filed by the Trustees for reimbursement for actual and necessary expenses incurred in connection with Authorized Meetings and to be filed by employees for reimbursement for actual and necessary expenses incurred in connection with travel authorized in accordance with the policies contained herein. Expense reports shall document that expenses meet the policies set forth in this Resolution. Expense reports shall be submitted within a reasonable time after incurring the expense, as determined by the Board of Trustees, and the reports shall be accompanied by the receipts documenting each expense.

**Section 5. Reports.** Each Trustee attending an Authorized Meeting shall provide a brief report on the Authorized Meeting at the next regular meeting of the Board of Trustees.

**Section 6.** The District's travel policy shall be as follows:

- A. **Management Control of Travel Mode:** The General Manager shall direct the mode of travel by District Trustees and employees and is hereby directed to require the most economical means of transportation consistent with the purpose of travel and needs of the District.
- B. **Forms:** All expense reimbursement requests by District Trustees and employees shall be processed on District forms and shall have appropriate receipts.
- C. **Travel for One Day:** Travel to meetings, conferences, workshops, continuing education training programs and seminars requiring up to One Travel Day (as defined below) by District employees, including the General Manager, may be approved by either the General Manager or by the Board of Trustees. Such travel by Trustees shall require the approval of the Board of Trustees. "One Travel Day" shall be defined as travel which can be completed within a twelve (12) hour time frame inclusive of travel time to and from the destination and time spent at the destination for the meeting, conference, workshop, continuing education training program, or seminar ("One Travel Day"). Such travel shall be subject to the following requirements:

Allowable Expenses

Reimbursement Limitation and Conditions Applicable

District Vehicle

When District vehicle is used, reimbursement shall be provided for purchase of gasoline, oil, and emergency repairs when receipts are submitted with expense report, and District

credit card is not assigned. Vehicles shall only be made available to employees and Trustees of the District.

Public Transportation

Actual cost, or the Internal Revenue Service rates for reimbursement of travel expenses as established in Publication 463, or any successor publication, whichever is less.

Private Auto Mileage

Trustees and Employees are generally required to travel in District vehicles. The General Manager's approval must be obtained if private auto is used for travel. When private auto is approved, mileage reimbursement shall be paid based on the United States IRS prevailing rate. (See Section E for additional requirements pertaining to private auto use.)

Group Travel

When two or more employees or Trustees travel together, each will be reimbursed only for his/her actual expenses.

Car Rental

Actual cost. It may be necessary for an employee or Trustee to rent an automobile at his/her destination point because commercial sources of transportation are impractical. Group or government rates shall be sought. **General Manager approval shall be obtained prior to departure to arrange for an auto rental.** If the need for a rental car is not determined until the individual arrives at his/her destination, then he/she should indicate the justification for such expense on his/her expense report. District employees and Trustees are covered by Vector Control Joint Powers Agency for property, third party, and bodily injury liability, when signing the rental agreement. Rental car insurance should be declined.

Parking and Business  
Related Telephone Calls

Actual cost.

Registration - Tuition

Actual cost.

Lodging

No reimbursement for travel requiring One Travel Day or less.

Meals

Reimbursement for meals may be given only by pre-approval of the General Manager, and shall conform to the Per Diem Rate Schedule for Santa Barbara, Publication 1542 or any successor publication, as issued by the Internal Revenue Service.

**D. Travel for More Than One Day:** Travel requiring more than One Travel Day by Trustees and employees, including the General Manager, to meetings, conferences, workshops, continuing education training programs and seminars shall require the approval of the Board of Trustees. Such travel shall be subject to the following requirements:

<u>Allowable Expenses</u>	<u>Reimbursement Limitation and Conditions Applicable</u>
District Vehicle	Same as travel requiring One Travel Day or less.
Public Transportation	Actual cost, or the Internal Revenue Service rates for reimbursement of travel expenses as established in Publication 463, or any successor publication, whichever is less. Airline tickets shall be purchased at least 21 days prior to departure, when possible, and group or government rates shall be sought.
Private Auto Mileage	Trustees and Employees are generally required to travel in District vehicles. The General Manager's approval must be obtained if private auto is used for travel. When private auto is approved, mileage reimbursement shall be paid based on the United States IRS prevailing rate. (See Section E for additional requirements pertaining to private auto use.)  Reimbursement for private auto mileage shall be equivalent to or less than air coach fare to the destination or nearest available airport thereto. Also, mileage from home or departure point to airport and return shall be reimbursed at the United States IRS prevailing rate. If car is not left at airport parking, and is returned home, then reimbursement will not exceed two one-way trips.
Group Travel	When two or more employees or Trustees travel together, each will be reimbursed only for his/her actual expenses.
Car Rental	Same as travel requiring One Travel Day or less.
Parking, Business Related and Personal Telephone Calls	Same as travel requiring One Travel Day or less. On overnight stays, the District will reimburse personal telephone calls of up to 10 minutes total time per day. Receipts showing length of phone calls must be submitted for reimbursement.
Registration - Tuition	Same as travel requiring One Travel Day or less.



## Lodging

Actual cost. Lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, if lodging at that rate is available at the time of booking. If such group rate is not available, government and group rates shall be used, if available, or comparable lodging shall be used that is consistent with the requirements of the Internal Revenue Service rates for reimbursement of travel expenses as established in Publication 1542, or any successor publication.

Lodging charges shall be based on single occupancy rates. The District will only reimburse lodging expenses incurred for the single occupancy rate, or double occupancy rate for two persons per room. The District will not pay for guests. Receipts must be submitted for reimbursement.

## Meals

Reimbursement for meals may be given only by pre-approval of the General Manager, and shall conform to the Per Diem Rate Schedule for Santa Barbara, Publication 1542 or any successor publication, as issued by the Internal Revenue Service.

General Manager may approve cash advances for meals to employees and Trustees in hardship situations.

It is the intent that the food allowance reimbursements cover the actual cost and tip of food expenditures. As such, actual cost shall be entered on the travel expense report and all receipts shall be submitted for food reimbursement.

For travel the day of departure and day of return on longer trips, the allowance is authorized only for the meals actually required. All meal allowances should be entered on the appropriate lines of the travel expense report.

When conference registration fees include one or more meals, or where individual meals are otherwise provided, a zero (0) should be entered for those meals on the travel expense report.

- E. **Private Vehicle Use:** Employee(s), who in the course and scope of his or her employment, or Trustee(s), who in the course and scope of his or her duties as a Trustee for the District, use a vehicle not otherwise owned, rented, or leased by the District, (1) shall first obtain and keep in effect auto liability and property damage insurance with a carrier acceptable to the District's insurance provider; namely providing coverage of at least the minimum amount required by law; and (2) shall have on file or shall submit at least five days prior to such use of said vehicle, proof of insurance attesting to the terms of coverage mentioned above and obtain approval on a permission form. The District shall not be responsible for the

replacement or repair of said vehicle if said vehicle is damaged or destroyed during the course of such use.

**Emergency or Unanticipated Travel:** In the case attendance by a District employee or Trustee is required at meetings which are not specifically outlined in the District's budget and insufficient time is available for Board approval the following limitations are provided:

1. Travel shall only be within California.
  2. Travel may be authorized by General Manager.
- G. **Exceptions:** The Board of Trustees is cognizant that there will be exceptional circumstances that mandate higher costs, different travel requirements, and lodging conditions. All expenses that do not fall within the policy contained herein or the applicable Internal Revenue Service reimbursable rates shall be approved by the Board of Trustees in a public meeting before the expense is incurred
- H. **Non-reimbursable Expenses:** The following expenses shall not be reimbursable: Cost of alcoholic beverages, laundry, personal hygienic, medicinal, or other related personal items and personal telephone calls, (except as provided for in Section D. "Personal Telephone Calls").
- I. **Conference Attendance by Trustees:** Since there is a large number of Trustees on the Board, it shall be the policy of the Board to limit Trustee attendance at out of town conferences. Attendance shall generally be limited to not more than two Trustees selected by the Board. The exceptions to this are Board Officers and Trustees who are officers and committee members of the California Mosquito and Vector Control Association and the Vector Control Joint Powers Agency.
- J. **Conference Attendance by Staff:** The District shall pay for expenses incurred by authorized employees who attend approved conferences, seminars, or meeting "events." Approved events shall be those included in the approved annual budget, and events not specifically itemized in the annual budget, providing the event will directly benefit the District and will not exceed the budgeted amount for travel.
- K. **Travel and Business Expense Audits:** It is the policy of the District that the General Manager shall be charged with the responsibility to develop and carry out an internal audit program of incoming expense reports, which assures that expenses claimed by Trustees and District employees are reimbursed in accordance with District policies and procedures pertaining to such expenses. District forms shall be developed and used for all expense reimbursements and receipts shall be attached.
- L. This Resolution supersedes and replaces all ordinances, resolutions, regulations, policies, procedures and administrative provisions adopted by the District prior to the date hereof, to the extent consistent with the terms of this Resolution, including Resolution No. 06-03 adopted May 11, 2006. This Resolution (i) supplements Resolution No. 06-02 adopted by the Board of Trustees on March 9, 2006.

**PASSED AND ADOPTED** by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County on the 13<sup>th</sup> Day of November, 2008 by the following vote:

AYES: 6

NOES: 0

ABSENT: 1

ABSTAIN:

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Larry Fausett, Board President

ATTEST:

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Ron Hurd, Board Secretary

CERTIFICATION MADE UNDER PENALTY OF PERJURY (C.C.P. 2015.5)  
COUNTY OF SANTA BARBARA

I certify (or declare) under penalty of perjury that the foregoing is a full, true and correct copy of the Resolution duly adopted by the Board of Trustees of the Mosquito and Vector Management of Santa Barbara County District on November 13, 2008.

Dated: 12-11-2008

  
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Ron Hurd, Board Secretary

## General Manager's Report for September 2024

1. The District's website had 16,572 views, 552 avg. per day, in September (16,355, 528 per day in August).
2. The District's official NextDoor Neighborhoods (ND) account was activated and two posts were entered on 9/19 and 9/25. As of 10/4 the first post which was about mosquitoes has generated 18,144 "impressions" and the second one about rats has created 10,963 "impressions". According to ND, an Impression is a combination of 1.) unique views of the post and unique opens and 2.) clicks of any email notifications that ND members receive, including links to the District's posts.
3. K. Schultz and GM Cabrera met online with Dr. Laura Backus from Cal Poly SLO to discuss ways the District can assist with her proposed mosquito surveillance course. 9/3.
4. D. Cram, R. Sharp, K. Schultz and V. Ibarra viewed the National Library of Medicine online webinar, "Mosquito and Vector Control Awareness: Bridging the Gaps Between Mosquito and Vector Control Programs, Public Health, Medical and Veterinary Professionals, Politicians, and the Public." 9/11.
5. GM Cabrera sent out a press release regarding public vigilance against mosquitoes in the wake of the discovery of 3 cases of locally-acquired Dengue virus in LA County. The story was published in Noozhawk, the Santa Barbara Independent and featured on KEYT News. 9/19.
6. R. Sharp, D.Cram, V. Ibarra and K. Schultz conducted the District's last salt marsh inspection and treatment for the year on 9/23.

### Upcoming:

1. Goleta Slough Committee meeting. TBA
2. Meeting with N&R Publications to develop a storyboard for an outreach publication. 10/13
3. Great California Shakeout: Statewide Earthquake drill event. 10/17.  
<https://www.shakeout.org/california/>
4. Southern Region Integrated Vector Management virtual meeting. 10/23.
5. Office will be closed on Monday, 11/11 in observance of Veteran's Day.

FOR IMMEDIATE RELEASE  
September 18, 2024

Contact: Brian Cabrera  
General Manager  
Phone: 805-969-5050  
Email:

## Mosquito and Vector Management District Urges Residents to be Vigilant About Mosquitoes

Mosquito-related news has been making national headlines recently including renowned public health scientist Dr. Anthony Fauci being hospitalized due to a West Nile virus infection, several cases of Eastern Equine Encephalitis infections in New England (including a human fatality in New Hampshire) and, recently, 3 cases of locally-acquired Dengue virus were reported from Baldwin Park in Los Angeles County.

These news stories underscore the public health importance of mosquitoes. The Mosquito and Vector Management District of Santa Barbara County wants to assure residents that it remains vigilant in conducting mosquito management operations to reduce the public health risk from mosquitoes and also urges residents to be proactive when it comes to protecting themselves from mosquitoes and eliminating mosquito breeding sources around their homes.

“Although we don’t have widespread mosquito infestations in our area, there are still places locally that have problems with mosquitoes,” says District General Manager Dr. Brian Cabrera. “Local saltwater marshes, lakes, ponds, and creeks where the water has stopped flowing and sources of shallow, stagnant water are typical sources for mosquitoes,” he adds. Non-natural sources, such as neglected swimming pools and hot tubs and other containers and objects that hold stagnant water also provide perfect habitats for mosquito breeding. “You can find mosquitoes breeding in things like old tires, buckets, plates under potted plants, bird baths – really, anything that holds water,” Cabrera explains.

He also says that residents can play a major role in helping the Mosquito District “Fight the Bite”. Preventing mosquitoes from breeding can actually be very simple, but it requires vigilance. “Even for people like me, who aren’t great at math, there’s a very easy formula to remember that can be used to stop mosquitoes from breeding: No water = No mosquitoes. So, all you have to do is empty, drain or dump out anything around your home that’s holding standing water. Without water, mosquitoes can’t develop – that’s a fact.”

Mosquito District operations include inspecting and treating mosquito breeding sources, responding to mosquito complaints and reports of mosquito breeding sources, conducting mosquito surveillance trapping, testing mosquitoes for harmful viruses and providing

mosquitofish free of charge for residents in the District's service zones to put in their backyard ponds and other water features.

Residents can call the District at 805-969-5050 to report mosquito problems, neglected pools, request mosquitofish, or for questions about mosquitoes. For more information, visit the Mosquito District's website at: <https://www.mvmdistrict.org/>