



MOSQUITO AND VECTOR MANAGEMENT DISTRICT
OF SANTA BARBARA COUNTY

AGENDA
REGULAR MEETING
June 11, 2026 at 1:00 PM

Santa Barbara City College Wake Campus, Room 21
300 N. Turnpike Road, Santa Barbara, CA 93111

President

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

Vice President

Joseph Franken, City of Carpinteria (through 1/31/27)

Secretary

Russell Dahlquist, Santa Barbara County (through
12/31/26)

Trustee

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

Trustee

Robert Williams, Santa Barbara County (through 12/31/26)

Trustee

Dr. Teri Jory, City of Santa Barbara (through 1/4/27)

Trustee

Dr. Steven Gaulin, Santa Barbara County (through 12/31/27)

PARTICIPATION OPTIONS:

- **Attend in Person:** Attend in person at Santa Barbara Community College Wake Campus, Room 21, 300 N. Turnpike Road, Santa Barbara, CA 93111
- **Virtual Attendance:** Join the Zoom webinar by clicking on the following link:
<https://us02web.zoom.us/j/89792444491> (Meeting ID: 897 9244 4491; Passcode: 428918)
- **Attend Via Phone:** Dial in For Audio Only: 1-669-900-6833 or 1-408-638-0968, (ID: 897 9244 4491#)

HOW TO PROVIDE PUBLIC COMMENT:

- **In Person:** Provide in-person public comment at the meeting (SBCC Wake Campus, Room 21, 300 N. Turnpike Road, SB 93111).
- **On Zoom/Virtual:** Use the “raise your hand” feature to notify staff that you would like to make a public comment during designated public comment times. Once it is your turn to provide a public comment, staff will unmute your microphone and you will be given a designated amount of time to comment. At the end of your comment, staff will once again mute you.
- **Written Comment:** Submit a written comment by 8:00 AM on the day of the meeting (as either a general public comment or on a specific agenda item) by either submitting your comment via (1) email to info@mvmdistrict.org, or (2) in a writing mailed to the District, attention Board Secretary. Please reference the agenda item to which your comment pertains. Although written comments become part of the record, they will not be read aloud at the meeting.

Please note that the District will make every effort to make the meeting accessible virtually; however, if the above virtual attendance/viewing or public comment options is unavailable due to technological issues, you are invited to take advantage of one of the other participation options outlined above. Additional options may be made available at the meeting.

Any materials which are distributed less than 72 hours prior to this meeting to all, or a majority of all, Trustees in connection with any agenda item (other than closed sessions) will be available for public inspection at the time of such distribution at the District’s office located at 2450 Lillie Avenue, Summerland, CA 93067. Such records may also be posted on the District’s website at www.mvmdistrict.org

1. ROLL CALL

2. CONFIRMATION OF AGENDA

3. ANNOUNCEMENTS REGARDING DISTRICT BUSINESS

- A. Introduction of the District’s new Vector Control Technician., Sean Fekete.
- B. Remaining Board Meeting Dates for 2026. Start time is 1:00 PM.

1. Thursday, July 9	3. Thursday, September 10	5. Thursday, November 12
2. Thursday, August 13	4. Thursday, October 8	6. Thursday, December 10

4. CORRESPONDENCE

None

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

6. DISCUSSION/ACTION ITEMS

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

- A. Consider and approve the District’s Records Retention Policy and Schedule and Resolution 26-05: “A Resolution Adopting a Records Retention Schedule and Authorizing Destruction of Certain Agency Records”. (Page 5)
Diane Gladwell, President of Gladwell Governmental Services, Inc. will be joining the meeting online to discuss records retention policy and answer questions.
- B. Presentation and discussion on the California CLASS program (Cooperative Liquid Asset Securities System). (Page 27)(also, see additional handouts)
Bob Shull, Senior Director of Investment Services for California CLASS, will be attending online to present information about the program and to answer questions.
- C. Consider and approve the actuarial consulting services agreement with Total Compensation Systems, Inc. effective May 15, 2026 to February 28, 2028. (Page 32)
Services include producing required reports for the next two years to ensure the District is in compliance with current GASB 74/75 accounting standards related to retiree health benefits. Will Kane, Senior Consulting Actuary for Foster & Foster Actuaries and Consultants and lead author of the District actuarial reports will be joining the meeting online to discuss records retention policy and answer questions about the agreement, the proposal in agenda item 8D and the actuarial study in agenda item 8E.
- D. Consider and approve the Total Compensation Systems, Inc. proposal for continued GASB 74/75 actuarial services including a full actuarial valuation report, as of June 30, 2026 and a “roll-forward” valuation as of June 30, 2027. (Page 36)
- E. Consider and approve the actuarial study of retiree health liabilities using a roll-forward valuation with a measurement date of June 30, 2025. (Page 39)

- F. Consider and approve the engagement letter authorizing the accounting firm Moss, Levy and Hartzheim to perform auditing services, including a full audit of the District's financial statements for the fiscal year ending June 30, 2026 and a full written audit report. (Page 69) Chris Padilla, CPA from MLH and current lead auditor for the District's annual audit will be attending online and available to answer questions regarding the letter and the auditing process.
- G. Receive and file May 2026 Financial Statements for County Fund FD-4160 (Page 74)
- H. Receive and file May 2026 Disbursement Report (Page 78)

7. CONSENT CALENDAR

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. If you wish to speak on a consent calendar item, please do so during the public comment period provided at the beginning of this item.

- A. Approval of the Minutes of the May 7, 2026 Board Special Meeting (Page 87)
- B. Approval of the May 2026 Disease Surveillance Reports (Page 91)
- C. Approval of the May 2026 District Operations Reports (Page 94)
- D. Accounts receivable contracts' status (Line item 5909 - Misc. Revenue) (Page 95)

8. INFORMATIONAL ITEMS/UPDATES

The Board will discuss and may take action on the following items:

- A. Update on the drafting of the District's Integrated Mosquito & Vector Management Plan and Special Coastal Procedures Appendix.
- B. Update on the hiring of an Operations Manager Biologist.
Link to the position announcement and application web page:
<https://www.mvmdistrict.org/employment-opportunity-operations-manager-biologist>
- C. Update on the discovery of the Australian backyard mosquito, *Aedes notoscriptus*, in the Westside neighborhood of the City of Santa Barbara.
- D. Board President Danica Taber will provide a report on the California Special District Association Leadership Academy she attended in San Diego, May 11-14.
- E. Review of California Health & Safety Code, Chapter 1, Article 5. Abatement. (Page 96)

9. GENERAL MANAGER'S REPORT (Page 99)

10. REQUESTS FOR FUTURE AGENDA ITEMS

11. TRUSTEE ANNOUNCEMENTS

12. CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTION 54957

- A. Public comment on closed session agenda items.
- B. Temporary adjournment to closed session.
- C. PUBLIC EMPLOYMENT – EVALUATION OF PERFORMANCE (Govt. Code section 54957)

i. Title: District legal counsel

D. Reconvene to open session for closed session report.

13. ADJOURNMENT (Next scheduled meeting: Thursday, July 9 at 1:00 PM.)

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

STAFF REPORT

Date: June 11, 2026

TO: The Board of Trustees

FROM: Brian Cabrera, General Manager

SUBJECT: Adopt Resolution No. 26-05: A Resolution Adopting a Records Retention Schedule and Authorizing Destruction of Certain Agency Records

Report in Brief

As part of the District's records management project, we have updated and improved the Records Retention Schedules for each District unit. The adoption of these retention schedules will result in efficiency gains and cost savings.

Background

The Mosquito and Vector Management District of Santa Barbara County selected Gladwell Governmental Services, Inc., (GGS) an expert in special District records, to develop a comprehensive records retention schedule for the District. This program was necessary to ensure retention periods reflected changes in law, to reduce current and future records storage costs, eliminate duplication of effort, increase efficiency and take advantage of current technology.

Discussion

The development of the records retention schedules are driven by many factors, including:

- Changes in law, pertaining to special District records
- The District produces and manages many records
- Escalating records storage expenses
- Technology advancements

Gladwell Governmental Services, Inc. has assisted over 250 California municipal governments with their records management, records retention and/or document imaging programs, including many special districts, agencies or units.

The retention schedules for the District were written interactively. They provide clear, specific records descriptions and retention periods, and apply current law and technology to the management of the District's records. By identifying those responsible for maintaining the original record, and by establishing clear retention periods for different categories of records, the District will realize significant savings in time and labor expense, free up filing cabinet and office space, and realize operational efficiencies.

The appropriate administrative staff personnel (i.e., General Manager and Administrative Assistant) reviewed and approved all Retention Schedules.

It is standard business practice for California local governments to authorize the routine destruction of records that have exceeded their adopted retention period, upon the request of the Department Head and with the consent in writing of the Department Head and General Manager, which is provided in Section 3 of the resolution.

It is also standard business practice for California local governments to authorize updates to the schedule without further action of the Board of Directors/Trustees; this is provided in Section 4 of the resolution.

Fiscal Impact

The District will realize savings both in labor and storage expenses; including the avoidance of future storage costs to store inactive records.

Recommendation for Action

Adopt Resolution No. 26-05 and Records Retention Schedules.

Respectfully submitted,

Brian Cabrera
General Manager

RESOLUTION NO. 26-05

BEFORE THE BOARD OF DIRECTORS OF THE MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY

A RESOLUTION ADOPTING A RECORDS RETENTION SCHEDULE AND AUTHORIZING DESTRUCTION OF CERTAIN AGENCY RECORDS

WHEREAS, the maintenance of numerous records is expensive, slows document retrieval, and is not necessary after a certain period of time for the effective and efficient operation of the government of the Mosquito and Vector Management District of Santa Barbara County; and

WHEREAS, Section 60200 of the Government Code of the State of California provides that the legislative body of a Special District may authorize at any time the destruction or disposition of any duplicate record, paper, or document, the original or a permanent photographic record of which is in the files of any officer or department of the Agency; and

WHEREAS, Section 60201 of the Government Code of the State of California provides that Agency records which have served their purpose, which are not expressly required by law to be filed and persevered, and which will not adversely affect any interest of the Agency or public may be destroyed; and

WHEREAS, the Agency has a procedure to maintain a list of the types of records destroyed or disposed of that reasonably identifies the information contained in the records in each category;

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY DOES RESOLVE AS FOLLOWS:

Section 1. The Board of Trustees finds that the destruction or disposition of the records series that have exceeded the retention periods as set forth in the Records Retention Schedule Exhibit A will not adversely affect any interest of the Agency or the public.

Section 2. The Board of Trustees acknowledges that there may be records that are on a destruction hold from time to time. The Records Retention Policies attached provide that these records are preserved in the "How to Use Records Retention Schedules" and at the top of each page of the Records Retention Schedules ("HOLDS: Litigation, complaints, claims, public records act

requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or completion).”

Section 3. The records of the Mosquito and Vector Management District of Santa Barbara County, as set forth in the Records Retention Schedule Exhibit A, attached hereto and incorporated herein by this reference, are hereby authorized to be destroyed as provided by Section 60201 et seq. of the Government Code of the State of California and in accordance with the provision of said schedule in accordance with Agency policies and procedures, and with the approval of the Administrative Assistant and General Manager, provided there is no type of Hold on destruction;

Section 4. With the consent of the Administrative Assistant, General Manager and General Legal Counsel, updates are hereby authorized to be made to the Records Retention Schedule without further action of the Board of Trustees.

Section 5. The term “records” as used herein shall include documents, instructions, books, microforms, electronic files, magnetic tape, optical media, or papers; as defined by the California Public Records Act.

Section 6. This resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED by the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County on June 11 2026, by the following vote:

AYES: Board Members-

NOES: Board Members-

ABSTAIN: Board Members-

ABSENT: Board Members-

I HEREBY CERTIFY that the foregoing Policy Number xx was duly and regularly adopted at a regular meeting of the Board of Directors of the Mosquito and Vector Management District of Santa Barbara County on **June 11**, 2026.

Board President

Attest

Clerk of the Board

HOW TO USE RETENTION SCHEDULES

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A **legend** explaining the information presented in the retention schedule; please read this for an explanation of every column.

The specified retention period applies regardless of the media of the record: If a record is stored on paper and electronic format (a computer file on a hard drive), **all electronic and paper records should be destroyed (or deleted / erased) after the specified period of time has elapsed** and authorization to destroy has been obtained.

Copies or duplicates of records should never be retained longer than the prescribed period for the official (original) record, and drafts and copies should be destroyed as soon as they are no longer required.

The term “records” shall include all records as defined by the California Public Records Act.

STRUCTURE: DISTRICT-WIDE, DEPARTMENTS & DIVISIONS

The District-wide retention schedule includes those records all departments have in common (e-mails, letters, memorandums, purchase orders, etc.). These records are NOT repeated in the Department retention schedule, unless that department is the Office of Record.

Each department has a separate retention schedule that describes the records that are unique to their department, or for which they are the Office of Record. The department retention schedules may be organized by Division within that Department. If a record is not listed in your department retention schedule, refer to the District-wide retention schedule, or look in the index to the schedules (provided after approval.)

BENEFITS

This retention schedule has been developed by Diane R. Gladwell, MMC, an expert in Municipal Government records, and will provide the District with the following benefits:

- Reduce administrative expenses, expedite procedures
- Free office space and computer storage space
- Reduce the cost of records storage – paper and electronic
- Eliminate duplication of effort within the District
- Find records faster
- Determine what media should be used to store records

AUTHORIZATION TO DESTROY RECORDS (Paper or Electronic Records):

Destruction or deletion of an **official (original) record** that has exceeded its retention period (and has SUBSTANTIVE CONTENT) must be **authorized prior to destruction or deletion.**

- If there is a **minimum** retention (“**Minimum 2 years**”), **the destruction / deletion must be authorized before it is destroyed,** as it is an official (original) record.

Copies, drafts, notes and non-records (or originals that do NOT have SUBSTANTIVE CONTENT) do **NOT require authorization**, and can be destroyed “**When No Longer Required.**”

- If there is **NOT** a minimum retention (“When No Longer Required”), it does **NOT** need to be authorized prior to destruction, as it is a preliminary draft, copy, or the Content is NOT Substantive.

On every page of the schedules (near the top, just under the column headings) are important instructions, including instructions regarding holds on destroying records. “**Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or resolution).**”

RECORDS RETENTION SCHEDULE LEGEND

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OFR (Office of Record): The department that keeps the Official (original or “record copy”) record for its retention period, then authorizes destruction. Usually, it is the department that originates the record. The official (original) record may be the paper / hard copy version of the record; however the electronic record may be the official (original) record. See the “Destroy Paper after Imaged & QC’d” below for the Legal Requirements for the electronic record to be the official (original) record.

Records Description: The record series (a group of like records).

Non-Record: Documents, studies, books and pamphlets produced by outside agencies, preliminary drafts not retained in the ordinary course of business.

Retention/Disposition:
Active (guideline): How long the file remains in the immediate office area
Inactive (guideline): How long the file is in off-site storage, stored electronically in accordance with law (see below)
Total Retention: The total number of years the record is retained

For file folders containing documents with different retention timeframes, use the document with the longest retention time.

P = Permanent

Indefinite = No fixed or specified retention period; used for databases, because the data fields are interrelated and certain data may require minimum retention.

Vital? = Those records that are needed for basic operations in the event of a disaster.

Media Options (guideline) terms used in State law: Mag = Electronic Computer Magnetic Media (Hard drives, Networks, USB Drives, Cloud, etc.)
Mfr = Microforms (aperture cards, microfilm, microfiche, or jackets)
Ppr = Paper, Mylar, Linen, “Hard Copy”
OD = Optical Disk or other **Unalterable Media which does not allow changes**

Scan / Import (guideline): “S” indicates the record should be scanned into the document imaging system;
“I” indicates the record should be electronically imported into the document imaging system;
“M” indicates the record was microfilmed

Destroy Paper after Imaged & QC’d (quality checked) / Trustworthy Electronic Record: “Yes” means the **electronic** record may serve as the **OFFICIAL** record (and the paper version may be destroyed, or the record may be electronically generated and never exist in paper format) **IF (these are the legal requirements for the electronic record to serve as the official (original) record) the electronic record is also placed on Unalterable Media, Imutable Cloud Media, Optical Disk (OD), DVD-R, CD-R, Blue-ray-R, or WORM, or microfilmed** which is **stored in a safe & separate location**. Employees are required to Quality Check (“QC’d”) both the images and the indexes, and ensure the electronic record **contains all significant details from the original and be an adequate substitute for the original document for all purposes**; other legal mandates may apply.

Legend for legal citations (§: Section)
CC: Civil Code (CA)
CFC: California Fire Code
EVC: Evidence Code (CA)
FTB: Franchise Tax Board (CA)
HUD: Housing & Urban Develop. (US)
PC: Penal Code (CA)
UFC: Uniform Fire Code
W&I: Welfare & Institutions Code (CA)

B&P: Business & Professions Code (CA)
CCP: Code of Civil Procedure (CA)
CFR: Code of Federal Regulations (US)
FA: Food & Agriculture Code
GC: Government Code (CA)
LC: Labor Code (CA)
PRC: Public Resources Code
USC: United States Code (US)

CBC: California Building Code
CCR: California Code of Regulations (CA)
EC: Elections Code (CA)
FC: Family Code (CA)
H&S: Health & Safety Code (CA)
Ops. Cal. Atty. Gen.: Attorney General Opinions (CA)
R&T: Revenue & Taxation Code (CA)
VC: Vehicle Code (CA)

RECORDS RETENTION SCHEDULE: ADMINISTRATION (General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
ADMINISTRATION / GENERAL MANAGER and BOARD SUPPORT								
Admin / General Manager	GM-001	Agendas, Agenda Packets, Agenda Staff Reports - District Board of Directors Includes Audit Reports, Budgets, etc.	P	Yes: Before Meeting Date	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District preference; GC §60201
Admin / General Manager	GM-002	Agreements / Contracts - INTRA-AGENCY, JPA, MOUS Agreement / Contract includes all contractual obligations (e.g. Successful Proposal / Scope of Work, Amendments)	P	Yes: Before Completion	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Standard municipal government practice; All infrastructure, JPAs, & Mutual Aid contracts should be permanent for emergency preparedness; Statute of Limitations is 4 years; 10 years for Errors & Omissions; land records are permanent by law; CCP §§337. 337.1(a), 337.15, 343; GC §60201, Contractor has retention requirements in 48 CFR 4.703
Admin / General Manager	GM-003	Agreements / Contracts (originals) - CUSTODIAL, LEASES, MAINTENANCE, PROFESSIONAL SERVICES Agreement / Contract includes all contractual obligations / Insurance Certificates (e.g. Scope of Work / Successful Proposal / Amendments)	Completion + 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Errors & Omissions is not applicable; CCP §§336(a), 337 et. seq., GC §60201
Admin / General Manager	GM-004	Agreements / Contracts: UNSUCCESSFUL BIDS, PROPOSALS / RESPONSES to RFPs (Request for Proposals) / RFQs (Request for Qualifications) that don't result in a contract	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Includes unopened bids; GC §60201

RECORDS RETENTION SCHEDULE: ADMINISTRATION (General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Admin / General Manager	GM-005	Annual Assessment Increases / Prop. 218 (Property-based Fee Increases) Notices, Mailing Lists, Protest Letters / Ballots, Tabulation	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §53753(e)(2)
Admin / General Manager	GM-006	Claims / Liability Claims	Final Resolution + 5 years	Yes: Until Resolution	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Covers various statute of limitations; CCP §§ 337 et seq.; GC §§ 911.2, 60201
State of California / FPPC	GM-007	FPPC 700 Series Forms (Statement of Economic Interests): PUBLIC OFFICIALS - AFTER State Filing Required	Copies - When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC	State of California is Office of Record
Admin / General Manager	GM-008	FPPC 700 Series Forms (Statement of Economic Interests): PUBLIC OFFICIALS - BEFORE State Filing Required	4 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC	Required for 4 years); GC §81009(f)&(g)
Admin / General Manager	GM-009	Historical Records: Copyrights, Logo, Patents, Name Changes, Awards, Trademarks, etc.	P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District Secretary Determines Historical Significance; GC §60201
Admin / General Manager	GM-010	Insurance Policies - Liability, Workers Compensation Insurance, etc.	30 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Covers various statute of limitations; CCP §§ 337 et seq.; GC §§ 911.2, 60201
Admin / General Manager	GM-011	Legal Opinions (NOT Employment Related)	Minimum 10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §§12946, 12960, 60201
Admin / General Manager	GM-012	Litigation / Lawsuits	Final Resolution + 5 years	Yes: Until Resolution	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Covers various statute of limitations; CCP §§ 337 et seq.; GC §§ 911.2, 60201
Admin / General Manager	GM-013	Media Releases / Press Release	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201 et seq.

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Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Admin / General Manager	GM-014	Minutes - District Board of Directors	P	Yes: Before Meeting Date	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201(d)(3)
Admin / General Manager	GM-015	Notices: Affidavits of Postings / Publications	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Brown Act challenges must be filed within 30 or 90 days of action; GC §§60201, 54960.1(c)(1)
Admin / General Manager	GM-016	Ordinances / Regulations / Resolutions	P	Yes (all)	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201 et. seq.
Admin / General Manager	GM-017	Policies, Procedures, Handbooks, Manuals, Standard Operating Procedures (SOPs), Manuals	Minimum of Superseded + 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Admin / General Manager	GM-018	Projects / Issues (Issues / projects will vary over time)	When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201
Admin / General Manager	GM-019	Public Records Act Requests	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District Preference; GC §60201
Admin / General Manager	GM-020	Recordings: AUDIO RECORDINGS / VIDEO RECORDINGS of District Board meetings / Audio Tapes	Minimum 4 years		Mag			District Preference; Legally required for 90 days for Video, 30 days for audio; GC §§54953.5(b), 53161, 60201 et seq.
Admin / General Manager	GM-021	Records Destruction Authorization Forms	10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201 et. seq.
Admin / General Manager	GM-022	Records Retention Schedules - Authorization for Amendments to Retention Schedules	10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201 et. seq.
Admin / General Manager	GM-023	Reports, Studies (Historically significant)	P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Administratively and Historically significant, therefore retained permanently; GC §60201

RECORDS RETENTION SCHEDULE: ADMINISTRATION
(General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
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<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Admin / General Manager	GM-024	Reports, Studies (other than Historically significant)	10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Information is outdated after 10 years; GC §60201
Admin / General Manager	GM-025	Resolutions - District Board of Directors	P	Yes: Before Meeting Date	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201 et. seq.
Admin / General Manager	GM-026	Secretary of State Statement of Facts / Roster of Public Officials	1 year		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District preference; GC §60201 et. seq.
Admin / General Manager	GM-027	Special Projects / Subject Files	Minimum 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201 et seq.
Admin / General Manager	GM-028	Subpoenas / Summons	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201
State of California DMV	GM-029	Vehicle Titles ("Pink Slips")	Upon Sale or Disposal		Mag, Mfr, OD, Ppr	S / I		State record transferred to new owner
FINANCE / ADMINISTRATION								
Finance / Admin.	FIN-001	Financial System Database (County of Santa Barbara)	Indefinite - Minimum 7 years	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Data is interrelated; Employee compensation and reimbursements are required for 7 years; GC §60201 et seq.
Finance / Admin.	FIN-002	Audits - Operational / Single Audits (Grant Audits, Internal Audits)	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Admin / General Manager	FIN-003	Audits / Audit Reports / Annual Comprehensive Financial Report (ACFR)	Copies - When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	The Board Secretary retains the finals in the Board Agenda Packet; GC §60200

RECORDS RETENTION SCHEDULE: ADMINISTRATION
(General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Finance / Admin.	FIN-004	Budget Adjustments	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Preliminary Drafts Not Retained in the Ordinary Course of Business; GC §60200
Finance / Admin.	FIN-005	Budgets: Development, Drafts, etc.	When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Preliminary Drafts Not Retained in the Ordinary Course of Business; GC §60200
Admin / General Manager	FIN-006	Budgets: Final (Adopted)	Copies - When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	The Board Secretary retains the finals in the Board Agenda Packet; GC §60200
Finance / Admin.	FIN-007	Financial Reports: Journals, Ledgers, Reconciliations, Registers, Reports, Transaction Histories, Balance Sheets, Batch Proofs, Trial Balance, Fixed Asset Reports / Backup (MONTHLY / PERIODIC)	When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Draft / Preliminary documents used to produce final year-end general ledger (financial database is the original); GC §60201
Finance / Admin.	FIN-008	Journal Entries / Journal Vouchers	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Meets municipal government auditing standards; GC §60201
Finance / Admin.	FIN-009	State Controller's Report / Special Districts Financial Transactions Report	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
FINANCE / ACCOUNTING								
Finance / Accounting	FIN-010	1099's, 1096's, DE542 (California Report of Independent Contractors)	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	IRS: 4 years after tax is due or paid (longer for auditing & contractor delinquency); Ca. FTB: 3 years; Published articles show permanent; ; IRS Reg §31.6001-1(e)(2), R&T §19530, GC §60201(d)(12); 29 USC 436

RECORDS RETENTION SCHEDULE: ADMINISTRATION
(General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Finance / Accounting	FIN-011	Accounts Payable Source Records (includes Invoices, Credit Card Statements, Conference / Seminar Backup, Petty Cash, Travel Expense Reimbursements, Customer Refunds, etc.)	7 years	Yes: Until Paid	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	May contain independent contractor's compensation, expense reimbursement, or District credit card records; Meets municipal government auditing standards; Published articles show 3 - 7 years; 40 CFR 122.41(j)(2); WC §13263.2(b) et seq.; GC §60201(d)(12)
Finance / Accounting	FIN-012	Fixed Asset Retirements - Auction / Disposal / Sales / Surplused	Disposal of Asset + 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Finance / Accounting	FIN-013	Accounts Receivable Source Records including Adjustments, Billings, Cash, Payments, Cash Receipts Damage to District Property / Insurance Payments, Leases, etc.	5 years	Yes: Until Paid	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Meets municipal government auditing standards; Published articles show 3 - 7 years; GC §60201
Finance / Accounting	FIN-014	Bank Statements / Checking Account Reconciliation / Bank Reconciliation (Transaction Statements, Wire Transfers, Check Listing Audit Trail, Deposits, Treasury Statements, Trustee / Investment Statements, etc.)	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District Preference (may include records pertaining to independent contractor's compensation, or expense reimbursement); Meets auditing standards; GC §60201
Finance / Accounting	FIN-015	Check Registers	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District Preference (a different version is presented to the Board of Directors), includes employee compensation or reimbursement; GC §60201 et seq.
Finance / Accounting	FIN-016	Checks (Issued by the District, then cashed by the payee - maintained by the Bank)	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	May contain independent contractor's compensation; Statute of Limitations is 4 years; Meets municipal government auditing standards; GC §60201(d)(12), CCP § 337
Finance / Accounting	FIN-017	Electronic Fund Transfer Agreements / Authorizations for direct deposit to vendors bank account	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201

RECORDS RETENTION SCHEDULE: ADMINISTRATION (General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Finance / Accounting	FIN-018	Returned Payments (NSF, etc.) Checks / ACH	5 years	Yes: Until Paid	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Meets municipal government auditing standards; GC §60201
Finance / Accounting	FIN-019	W-9's	Vendor Inactive + 3 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Meets IRS auditing standards; GC §60201
FINANCE / PAYROLL								
Finance / Payroll OR Human Resources	FIN-020	Payroll Database (ADP)	Indefinite - Minimum 7 years	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference (data is inter-related); GC §60201 et seq.
Finance / Payroll	FIN-021	DE-6, DE-9, DE-43, W-3, / DE-166, / 941 Forms - Quarterly Payroll Tax Returns (Federal / State) IRS 5500 Forms (Employee Benefit Plans), PERS / FICA / Medicare Adjustments - OASDI, Federal Tax Deposits, Adjustments, etc.	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; IRS: 4 years after tax is due or paid (longer for auditing & contractor delinquency); Ca. FTB: 3 years; Published articles show permanent; ; IRS Reg §31.6001-1(e)(2), 26 CFR §1.6001-1, R&T §19530, GC §60201
Finance / Payroll	FIN-022	Employee Payroll File	Separation + 7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; 26 CFR §31.6001-1; GC §60201
Finance / Payroll	FIN-023	Garnishments, Child Support, Court Orders regarding Employee Wages	Completion + 7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201 et seq.
Finance / Payroll	FIN-024	Local Government Compensation Report	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District Preference; GC §60201
Finance / Payroll	FIN-025	Payroll Checks (copies)	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201(d)(12), CCP § 337

RECORDS RETENTION SCHEDULE: ADMINISTRATION
(General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Finance / Payroll	FIN-026	Payroll Registers / Payroll Reports / Paychecks / Check Logs	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Finance / Payroll	FIN-027	Timesheets	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference to meet auditing standards; IRS Reg §31.6001-1(e)(2), R&T §19530; LC § 1174(d); 29 CFR 516.5 & 516.6(c); GC §60201 et seq.
Finance / Payroll	FIN-028	W-2's / W-3s	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; IRS: 4 yrs after tax is due or paid; Ca. FTB: 3 years; 26 CFR §31.6001-1(e)(2), R&T §19530; 29 CFR 516.5 - 516.6, 29 USC 436, GC §60201
HUMAN RESOURCES								
Human Resources	HR-001	Affirmative Action Complaints - California Civil Rights Department (CRD) / Department of Fair Employment / Housing (DFEH) / Equal Opportunity Commission (EEOC) / Harassment Claims	Final Disposition + 4 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference (same as the Personnel File); All State and Federal laws require retention until final disposition of formal complaint; State requires 4 years after action is taken; 2 CCR 11013(c); GC §§12946, 12960, 60201
Human Resources	HR-002	Benefit Plans - Employee Benefit Policies (Benefits: Health, Eye, Dental, Life Insurance, Long Term Disability, State Disability, Unemployment Insurance, etc.)	Plan Termination + 6 years	Yes: Before Expiration	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference to be consistent with District-wide standards; EEOC / ADEA (Age) requires 1 year after benefit plan termination; Federal law requires 6 years after filing date; State Law requires 2 years after action; 29 CFR 1627.3(b)(2); 29 USC 1027; GC §§12946, 12960, 60201
Human Resources	HR-003	Classification / Compensation Studies / Surveys	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201

RECORDS RETENTION SCHEDULE: ADMINISTRATION
(General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Human Resources	HR-004	DMV Pull Notices	When Superseded or Separation		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District preference (DMV record that the District considers a non-record used for reference); DMV audits every 2 years; Bureau of National Affairs recommends 2 years for all supplementary Personnel records; GC §60201
Human Resources	HR-005	Drug / Alcohol Test Results (All - Positives / Negatives) / DOT Drug and Alcohol Test Results	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	D.O.T. Requires 5 years for positive tests, 1 year for negative tests; EEOC/FLSA/ADEA (Age) requires 3 years physical examinations; State Law requires 2 years; 29 CFR 1627.3(b)(v), GC §§12946, 12960, 60201, 49 CFR 655.71 et seq.; 49 CFR 382.401 et seq.
Human Resources	HR-006	Employee Investigations / Complaints	Separation + 6 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; State Law requires 4 years from last action; EEOC / FLSA / ADEA (Age) statute of limitations is 1-3 years; Reports & Data used to compile EEO reports are required for 3 years; 29 CFR 1602 et seq & 1627.3(a)(5) and (6), 2 CCR 11013(c) 8 CCR §11040(7)(c), GC §§12946, 12960, 60201
Human Resources	HR-007	I-9s	Separation + 3 years	Yes: Until Separation	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Required for 1 year from termination or 3 years from hiring, whichever is later; EEOC / FLSA / ADEA (Age) requires 3 years for "any other forms of employment inquiry"; State Law requires 4 years; INA 274A(b)(3); INS Rule 274a.1(b)(2); 8 CFR 274a.2; 29 CFR 1627.3(b)(i); GC §§12946, 12960, 60201
Human Resources	HR-008	Job Descriptions / Classification Specifications	Superseded + 4 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	State Law requires 4 years; EEOC / FLSA / ADEA (Age) requires 1-3 years; 29 CFR 1627.3(b)(i), 29 CFR 1602.14 et seq; 2 CCR 11013(c) GC §§12946, 12960, 60201
Human Resources	HR-009	Legal Opinions (Employment Related)	Minimum 10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §§12946, 12960, 60201

RECORDS RETENTION SCHEDULE: ADMINISTRATION
(General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
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Human Resources	HR-010	OSHA Log 300, 300 A, 301, 301A, etc.	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	OSHA requires 5 years; State law requires 2 years; 8 CCR §3203(b)(1), 29 CFR 1904.33, OMB 1220-0029, 8 CCR 14300.33; GC §60201 et seq.
Human Resources	HR-011	Personnel Files - General File (May include selected records for Board of Directors) (Includes Application, Awards, Employee Benefit Enrollment Forms, Disciplinary Actions, Certifications, Evaluations, Grievances, Licenses, Performance Reviews, Personnel Action Forms Policy acknowledgements, Oath of Office, Training Certificates, W-4s, etc. Excludes Medical Records	Separation + 6 years	Yes: Until Separation	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; statute of limitations for retirement benefits is 6 years from last action; EEOC/FLSA/ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; State Law requires 4 years; W-4s: IRS Regulation 31-6001-1 four years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 29 CFR 1602.14; 1602.31 & 1627.3(b)(ii); GC §§12946, 12960, 60201; 29 USC 1113; GC §3105; GC §53235.2(b), 53237.2(b), LC §1198.5
Human Resources	HR-012	Personnel Files - Medical File (Includes pre-employment physicals, medical leaves, etc.	Separation + 30 years	Yes: Until Separation	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Files maintained separately; Claims can be made for 30 years for toxic substance exposure; 8 CCR §3204(d)(1) et seq., 8 CCR 5144, 29 CFR 1910.1020(d)(1)(i); GC §§12946, 12960, 60201
Human Resources	HR-013	Recruitment Files: Applications for Employment / Resumes / Recruitment Files: Solicited: Brochure, advertisement, unsuccessful applications (with / without interviews), selection materials, interview notes, results, etc.	4 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	State Law requires 4 years; EEOC / FLSA / ADEA (Age) requires 1-3 years; 29 CFR 1627.3(b)(i), 29 CFR 1602.14 et seq; 2 CCR 11013(c) GC §§12946, 12960, 60201
Human Resources	HR-014	Sick Leave Longevity / Cash Out Approvals	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; meets municipal government auditing standards; GC §60201

RECORDS RETENTION SCHEDULE: ADMINISTRATION
(General Manager and Board Support, Finance, Human Resources, Information Technology)

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<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Admin / General Manager	HR-015	Training presented by District Staff - ALL COURSE RECORDS (Attendance Rosters, Sign-in Sheets, Outlines / Materials; includes Ethics, Harassment, Workplace Violence, Safety Training, Tailgates)	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Ethics, Harassment & Workplace Violence Training is 5 years; Calif. Labor Division is required to keep their OSHA records 7 years; EEOC/FLSA/ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; State Law requires 4 years for personnel actions; 8 CCR §3203 et seq., 29 CFR 1602.31; LC §6429(c); GC §§12946, 12960, 60201, 53235.2(b), 53237.2(b); LC §6401.9(f).
Human Resources	HR-016	Unemployment Claims	Final Disposition + 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §§12946, 12960, 60201
Human Resources	HR-017	Verifications of Employment, Child Support, etc. (From lenders / other outside companies)	When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Not District records (outside companies seeking to verify if an employee is currently employed); GC §60201
Human Resources	HR-018	Workers Compensation Files ALL	Separation + 30 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Claims can be made for 30 years for toxic substance exposure; 8 CCR 10102; 8 CCR 15400.2, 8 CCR §3204(d)(1) et seq., 29 CFR 1910.1020, GC §§12946, 12960, 60201, CCP §337 et seq.
Human Resources	HR-019	Workplace Violence – Hazard identification, evaluation, correction, incident logs, investigations, Training etc.	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	LC §6401.9(f), GC §60201
INFORMATION TECHNOLOGY								
Information Technology	IT-001	Backups - All Disaster Recovery Computer Backups	When No Longer Required	Yes	Mag.			Used for Disaster Recovery Purposes Only; Considered a copy and can be destroyed when no longer required; GC §60200 et seq.
Information Technology	IT-002	Enterprise System Catalogue (Listing of Enterprise-wide Software, posted on line - SB 272)	When Superseded		Mag.			GC §34090 et seq.

RECORDS RETENTION SCHEDULE: ADMINISTRATION
(General Manager and Board Support, Finance, Human Resources, Information Technology)

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Information Technology	IT-003	Network Configuration Maps / Plans	When No Longer Required	Yes	Mag.			Preliminary documents not retained in the ordinary course of business; GC §60201 et seq.
Information Technology	IT-004	Software Licenses, Warrantees, Installation Media	When No Longer Required		Mag.			Department preference; GC §60201 et seq.
Information Technology	IT-005	UNALTERABLE MEDIA / IMMUTABLE MEDIA (Cloud Immutable Backup), WORM / DVD-r / CD-r / Blue Ray-R) / other unalterable media that does not permit additions, deletions, / changes	Follows Retention of Official Electronic Record		OD			For legal compliance for Trustworthy Electronic Records (when the electronic record serves as the official record); must be stored in a "safe and separate location"; GC 60201, 12168.7, EVC 1550, 2 CCR 22620 et seq.

**RECORDS RETENTION SCHEDULE: OPERATIONS /
MOSQUITO AND VECTOR FIELD TECHNICIANS**

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
OPERATIONS / MOSQUITO AND VECTOR FIELD TECHNICIANS								
Operations	OPS-001	Investigations / Surveillance / Identification / Block Surveys / Service Requests Data (Excel)	Indefinite - Minimum 10 years	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
State of California	OPS-002	Biological Test Results	After Entry into State Database		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Operations	OPS-003	Fish Requests	Completion + 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Operations	OPS-004	Pesticide Application Forms	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference (agricultural pesticide records are required for 2 years); GC §60201; 3 CCR 6623, 40 CFR 110.3(d)
Operations	OPS-005	Public Information (Brochures produced by the District)	When Superseded		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Operations	OPS-006	Route Binders	10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Operations	OPS-007	Service Requests / Block Surveys, etc.	10 years	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201

**RECORDS RETENTION SCHEDULE: DISTRICT-WIDE STANDARDS
(Used by ALL Employees)**

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>Retentions apply to the department that is NOT the Office of Record (OFR), or the "Lead Department". If you are the OFR, refer to your department retention schedule.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
DISTRICT-WIDE (Used by ALL Employees)								
Lead Dept.	DW-001	Copies / duplicates of any record	Copies - When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60200
Dept. that Authors Document or Receives the District's Original Document	DW-002	Correspondence - Routine (IF CONTENT relates in a SUBSTANTIVE way to the conduct of the public's business) (e .g. Administrative Files, Communications, E-mail / email with SUBSTANTIVE content, General Files, Letters, Memorandums, Miscellaneous Reports, etc. Does NOT include Regulatory Agency Correspondence) SUBSTANTIVE synonyms: Significant, Meaningful, Considerable	Minimum 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	ONLY IF the Content relates in a substantive way to the conduct of the public's business; City of San Jose v. Superior Court (2017) 2 Cal.5th 608 GC §60201

**RECORDS RETENTION SCHEDULE: DISTRICT-WIDE STANDARDS
(Used by ALL Employees)**

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>Retentions apply to the department that is NOT the Office of Record (OFR), or the "Lead Department". If you are the OFR, refer to your department retention schedule.</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, audits, public records act requests, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Dept. that Authors Document or Receives the District's Original Document	DW-003	<p>Correspondence - TRANSITORY / PRELIMINARY DRAFTS, Interagency / Intraagency Memoranda NOT retained in the ordinary course of business</p> <p>Content NOT Substantive, / NOT made / retained for the purpose of preserving the informational content for future reference</p> <p>(e.g. calendars, checklists, e-mail / email, social media posting, employee directories, flyers, invitations, instant messaging, inventories, logs, mailing lists, meeting room registrations, PowerPoint presentations, speaker cards, speech notes, Teams videoconference chats, notes / recordings, supply inventories, telephone messages, text messages, transmittal letters, thank yous, requests from other cities, preliminary notices for construction projects, undeliverable envelopes / returned mail, voice mails, webpages, etc.)</p>	When No Longer Required		Mag, Ppr			<p>Electronic and paper records are filed and retained based upon their CONTENT. E-mails, electronic records, or social media postings where either the CONTENT relates in a SUBSTANTIVE way to the conduct of the public's business, or ARE made or retained for the purpose of preserving the informational content for future reference are SAVED by printing them out and placing them in a file folder, or saving them electronically. If not mentioned here, consult the Attorney to determine if a record is considered transitory / preliminary draft. GC §§60201, 7927.500, 64 Ops. Cal. Atty. Gen. 317 (1981)); City of San Jose v. Superior Court (2017) 2 Cal.5th 608</p>
Lead Dept.	DW-004	Drafts / Notes: Drafts that are revised (retain final version)	When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	As long as the drafts and notes are not retained in the "Regular Course of Business". GC §60201, GC §§7927.500
Lead Dept.	DW-005	Photographs, Videos (other than Board Meetings)	When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Preliminary Drafts (retention is placed on the record the photograph is used in - Brochure, Report, etc.); destroy unnecessary photographs. GC §60201

California CLASS Participant List February 2026

Counties

Butte County Resource Conservation District	El Dorado County
Lake County	Sonoma County Treasurer
Treasurer-Tax Collector, County of Santa Barbara	

Municipalities

City of Artesia	City of Barstow
City of Beaumont	City of Bishop
City of Brentwood	City of Farmersville
City of Folsom	City of Fontana
City of Fowler	City of Fullerton
City of Gilroy	City of Hanford
City of Hemet	City of Inglewood
City of Kingsburg	City of La Verne
City of La Verne FBO LA Impact	City of Lancaster
City of Los Altos	City of Martinez
City of Moreno Valley	City of Morgan Hill
City of Oroville	City of Porterville
City of Redlands	City of San Pablo
City of Santa Ana	City of Santa Fe Springs
City of Shafter	City of Signal Hill
City of Solvang	City of Union City
City of Wasco	City of Williams
Town of Fort Jones	Town of Paradise

Other

California CLASS Enhanced Cash	California Society of Municipal Finance Officers
California Special Districts Association	CSDA Finance Corporation
HEART-SV	League of California Cities
Public Agencies Self-Insurance System	Redwood Coast Energy Authority
Regional Government Services Authority	Sewer Authority Mid-Coastside
Silicon Valley Clean Water	Special District Leadership Foundation

California CLASS Participant List February 2026

Special District Risk Management Authority

Successor Agency of the Former Inglewood
Redevelopment Agency

Tri-County Water Authority

Special Districts

Alameda County Mosquito Abatement District

Alleghany County Water District

Alpine Fire Protection District

Alpine Springs County Water District

Altadena Library District

Anderson Springs Community Service District

Angiola Water District

Antelope Valley - East Kern Water Agency

Artesia Cemetery District

Atwell Island Water District

Auburn Area Recreation and Park District

Avila Beach Community Services District

Banning Library District

Beaumont Library District

Bell Canyon Community Services District

Big Bear Airport District

Bighorn - Desert View Water Agency

Blanchard - Santa Paula Public Library District

Bolinas Fire Protection District

Bonita Sunnyside Fire Protection District

Brooktrails Township Community Services District

Buena Park Library District

Byron-Brentwood-Knightsen Union Cemetery District

Cabazon Water District

Camarillo Health Care District

Carmichael Water District

Carpinteria Sanitary District

Castroville Cemetery District

Central Fire District of Santa Cruz County

Channel Islands Beach Community Services District

Chester Public Utility District

Chico Area Recreation & Park District

Chino Basin Water Conservation District

Chino Basin Watermaster

City of Big Bear Lake, Department of Water and Power

Clearlake Oaks County Water District

Clovis Veterans Memorial District

Coachella Valley Resources Conversation District

Coalinga - Huron Recreation & Parks District

Coastside Fire Protection District

Cobb Area County Water Dist

Contra Costa Mosquito & Vector Control District

Copper Valley Community Services District

Corcoran Irrigation District

Corning Healthcare District

Costa Mesa Sanitary District

Cosumnes Community Services District

Crescenta Valley Water District

Del Puerto Health Care District

Delano Mosquito Abatement District

Delhi County Water District

Delta Mosquito and Vector Control District

Desert Recreation District

Durham Irrigation District

California CLASS Participant List February 2026

Durham Recreation & Park District	East Kern Health Care District
East Orange County Water District	East Valley Water District
Emerald Bay Service District	Fallbrook Regional Health District
Feather River Resource Conservation District	Fortuna Fire Protection District
Fresno County Fire Protection District	Fresno Westside Mosquito Abatement District
Galt Arno Cemetery District	Georgetown Divide P.U.D.
Glenn County Resource Conservation District	Gold Coast Transit District
Gold Mountain Community Services District	Goleta Sanitary District
Greater Los Angeles County Vector Control District	Grossmont Healthcare District
Groveland Community Services District	Helendale Community Services District
Heritage Ranch Community Services District	Herlong Public Utility District
Hilmar County Water District	Honey Lake Valley Resource Conservation District
Housing Endowment and Regional Trust of San Mateo County	Humboldt Bay Municipal Water District
Humboldt Community Services District	Humboldt Waste Management Authority
Idyllwild Water District	Igo Ono Community Services District
Indian Valley Community Services District	Ironhouse Sanitary District
Kensington Police Protection and Community Services District	Kenwood Fire Protection District
Keyes Community Services District	La Puente Valley County Water District
Lake Oroville Area Public Utility District	Lakeside Fire Protection District
Las Gallinas Valley Sanitary District	Leucadia Wastewater District
Linda County Water District	Littlerock Creek Irrigation District
Livermore Area Recreation and Park District	Los Alamos Cemetery District
Madera Irrigation District	Mariana Ranchos County Water District
Marina Coast Water District	Mark Twain Health Care District
McKinleyville Community Services District	McMullin Area Groundwater Sustainability Agency
Mendocino Coast Recreation and Park District	Mendocino County Russian River Flood Control & WCID
Mendocino County Waterworks District II	Midway City Sanitary District
Mission Hills Community Services District	Mojave Water Agency
Montecito Sanitary District	Monterey Peninsula Water Management District
Mootamai Municipal Water District	Morro Hills Community Services District
Murphy's Sanitary District	Murrieta Valley Cemetery District

California CLASS Participant List February 2026

Nipomo Community Services District	North County Cemetery District
North County Fire Protection District, San Diego County	North Humboldt Recreation and Park District
North of River Sanitary District No. 1	North Sonoma Coast Fire Protection District
North Tahoe Public Utility District	Northstar Community Services District
Oceano Community Services District	Olympic Valley Public Service District
Orange County Cemetery District	Oxnard Harbor District
Palos Verdes Library District	Paradise Irrigation District
Paradise Recreation & Park District	Pauma Municipal Water District
Phelan Pinon Hills Community Services District	Pico Water District
Pine Grove Community Service District	Placentia Library District
Pleasant Valley County Water District	Pleasant Valley Recreation and Park District
Pliocene Ridge Community Services District	Plumas Eureka Community Services District
Potter Valley Irrigation District (PVID)	Quincy Fire Protection District
Quincy Volunteer Fire Department	Rainbow Municipal Water District
Rancho Murieta Community Services District	Rancho Santa Fe Fire Protection District
Reclamation District No. 1000	Resource Conservation District of Greater San Diego County
Rim of the World Recreation and Park District	Rio Dell Fire Protection District
Rio Linda Elverta Recreation and Park District	Riverside County Citrus Pest Control District No 3
Rossmoor Los Alamitos Area Sewer District	Rowland Water District
San Antonio Basin Water District	San Diego County Citrus Pest Control District
San Gabriel Valley Mosquito and Vector Control District	San Mateo County Mosquito and Vector Control District
San Mateo County Resource Conservation District	San Miguel Consolidated Fire Protection District
San Simeon Community Services District	Sanitary District No. 5 of Marin County
Santa Cruz Port District	Santa Maria Public Airport District
Santa Maria Valley Water Conservation District	Santa Ynez River Water Conservation District
Scotts Valley Water District	Sewerage Commission - Oroville Region
Shandon-San Juan Water District	Shasta Regional Transportation Agency
Shasta Valley Resource Conservation District	Sierra Resource Conservation District
Sloughhouse Resource Conservation District	Sonoma County Fire District
Sonoma Resource Conservation District	Sonoma Valley Fire District
South Placer M.U.D.	Stockton East Water District
Susan River Watermaster Service	Tahoe - Truckee Sanitation Agency

California CLASS Participant List February 2026

Tahoe City Public Utility District	Tehachapi Valley Recreation and Park District
Temecula Public Cemetery District	Templeton Community Services District
Thunderbird County Water District	Town of Discovery Bay - Community Services District
Trabuco Canyon Water District	Tracy Rural County Fire Protection District
Truckee Donner Recreation and Park District	Truckee Sanitary District
Truckee Tahoe Airport District	Trucker Donner Public Utility District
Turner Island Water District	Twain Harte Community Services District
Twentynine Palms Water District	Union Public Utility District
Vandenberg Village Community Services District	Ventura Port District
Ventura River Water District	Vista Fire Protection District
Wallace Community Services District	Walnut Valley Water District
Water Facilities Authority	Weaverville Fire Protection District
Weott Community Services District	West Basin Municipal Water District
West County Wastewater District	West Valley Mosquito and Vector Control District
Western Shasta Resource Conservation District	Williams Fire Protection Authority
Woodside Fire Protection District	Yuima Municipal Water District

Total Participants: 268

Disclaimer: This participant list is being made public as a service to our participant base. The listed participants are active as of the end of the month.

CONSULTING SERVICES AGREEMENT

This Agreement is entered into effective the 15th day of May, 2026 by and between Foster & Foster Consulting Actuaries, Inc. ("Consultant"), a corporation with principal offices located at 13420 Parker Commons Boulevard, Suite 104, Fort Myers, Florida 33912 and Mosquito & Vector Management District of Santa Barbara County ("Customer").

The following shall govern the provision of consulting services by Consultant to Customer.

1. Consulting Services. Consultant shall provide the consulting services described on Schedule 1 attached hereto.
2. Compensation to Consultant. Customer shall pay Consultant for the consulting services described on Schedule 1 attached hereto the compensation set forth on Schedule 2 attached hereto.
3. Term and Termination. (a) Term. This Agreement shall commence on the date first written above and shall continue in effect until February 28, 2028, or until all consulting services described on Schedule 1 have been performed, whichever occurs first, unless sooner terminated in accordance with the provisions of this Agreement. (b) Termination Without Cause. This agreement may be terminated at any time by either party upon sixty (60) days prior written notice to the other party. (c) Termination With Cause. Either party shall have the right to terminate this Agreement upon the failure of either party to observe any of the covenants and agreements required to be observed by it under this Agreement, and such failure continues for a period of thirty (30) days after written notice thereof. (d) Rights and Obligations after Termination. Termination of this agreement shall not relieve either party of any rights or obligations arising out of the Agreement prior to termination, with the exception that the amount of the final payment that shall be made by Customer shall be based solely upon the percentage of work that was completed by Consultant.
4. Customer Will Provide Information. Customer shall provide Consultant with the information necessary for Consultant to provide the consulting services described on Schedule 1 attached hereto.
5. Authorization to Acquire Information. Customer hereby authorizes Consultant to acquire the necessary information reasonably required by Consultant to provide the consulting services described on Schedule 1 attached hereto from any agency, agencies, source or sources.
6. Customer's Right to Provide Information. Customer represents and warrants to Consultant that it has the right to provide the information that will be given by Customer to Consultant, or which will be acquired by Consultant pursuant to paragraphs 4 and 5 above.
7. Limitation on Services. Customer understands that Customer retains sole authority and responsibility for the operation and design of all Customer's employee benefit plans.
8. Ownership of Systems and Materials. All systems, programs, operating instructions, forms and other documentation prepared by or for Consultant shall be and remain the property of Consultant. All data source documents provided by Customer shall remain the property of Customer.
9. Indemnification. (a) By Customer. Customer hereby agrees to defend and indemnify Consultant and hold Consultant harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Customer's gross negligence or willful misconduct. (b) By Consultant. Consultant hereby agrees to defend and indemnify Customer and hold Customer harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Consultant's gross negligence or willful misconduct.

10. General.

- a. Relationship of the Parties. The relationship between Consultant and Customer established by this Agreement is that of independent contractors. Consultant and Customer shall each conduct its respective business at its own initiative, responsibility, and expense, and shall have no authority to incur any obligations on behalf of the other.
- b. Force Majeure. No party shall have liability for damages or non-performance under this Agreement due to fire, explosion, strikes or labor disputes, water, acts of God, war, civil disturbances, acts of civil or military authorities or the public enemy, transportation, facilities, labor, fuel or energy shortages, or other causes beyond that party's control.
- c. Entire Agreement. This Agreement and the Schedules attached hereto contain the entire agreement between the parties and supersedes all previous agreements and proposals, oral or written, and all negotiations, conversations, or discussions between the parties related to the subject matter of this Agreement. This Agreement shall not be deemed or construed to be modified, amended, rescinded, canceled or waived in whole or in part, except by written amendment signed by both of the parties hereto.

11. Confidentiality. Consultant recognizes that its work will bring it into close contact with confidential information of Customer, including personal information about employees of Customer. Consultant agrees not to disclose anything that is the confidential information of Customer, or that is proprietary to Customer, including its software, its legacy applications, and its databases, to any third party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as set forth below.

"CONSULTANT"
FOSTER & FOSTER CONSULTING
ACTUARIES, INC.

"CUSTOMER"
MOSQUITO & VECTOR MANAGEMENT
DISTRICT OF SANTA BARBARA COUNTY

Signed: _____

Signed: _____

By: Will Kane

By: _____

Title: Senior Consulting Actuary

Title: _____

Date: May 15, 2026

Date: _____

SCHEDULE 1

For the purposes of this Agreement, "consulting services" shall include the following services provided by Consultant to Customer:

Consulting reports including all actuarial information necessary for Customer to comply with the requirements of current GASB accounting standards 74/75 related to retiree health benefits for two years, including one full valuation and one "roll-forward" valuation. Study results can be split by up to one employee classification.

Services do not include Consultant's in-person attendance at any meetings. Services also do not include a separate funding valuation unless requested by Customer.

SCHEDULE 2

Customer shall pay Consultant for the retiree health valuation report based on the full valuation a total of \$4,000. One-half, or \$2,000 shall be due within 30 days of the commencement of work by Consultant. One-half, or \$2,000 shall be due within 30 days of the delivery by Consultant to Customer of the draft consulting report for the full valuation (or within 30 days of contract termination, if earlier). Customer shall also pay Consultant for the retiree valuation report based on the “roll-forward” valuation a total of \$2,000 within 30 days of the delivery by Consultant to Customer of the draft consulting report for the “roll-forward” valuation (or within 30 days of contract termination, if earlier)

If Consultant receives a signed contract from Customer of \$1,800 by July 1, 2026, the full valuation fee shown above shall be reduced by 10%.



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

May 15, 2026

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

Dear Brian,

This letter is our proposal for continued GASB 74/75 actuarial valuation services. The proposal includes a full actuarial valuation as of June 30, 2026 as well as an anticipated roll-forward valuation as of June 30, 2027.

Fees and Our 10% Discount

To confidently schedule existing clients, we provide an incentive for clients who make a commitment in advance of the typical valuation timeframe. To reserve a place in our schedule, please send the signed contract and non-refundable deposit of one-half of the full valuation fee by July 1, 2026. By reserving a spot, Mosquito & Vector Management District of Santa Barbara County is guaranteed a valuation slot and is prioritized over our other clients that didn't reserve one.

We apply a 10% discount to the full valuation fee for those who reserve a spot by July 1, 2026. This means that we must receive the signed contract by July 1, 2026, after which we will issue an invoice for the first-half of the discounted fee. The following table shows our fees for the GASB 74/75 valuations:

	<u>GASB 74/75 without Discount</u>	<u>GASB 74/75 with 10% Discount</u>
Full Valuation Fee	\$4,000	\$3,600
Roll-Forward Valuation Fee for 2 nd Year	\$2,000	\$2,000

Our fees are generally all-inclusive without additional charges for phone calls, re-work, or additional information. Because the vast majority of our clients do not require an in-person meeting or a separate funding valuation, we prefer not to bake those costs into our standard fees. We do not charge to present valuation results via telephone or a video call or to provide an annual contribution target. In the rare cases where an in-person meeting is necessary, we charge based on travel time (to a maximum of \$5,000). Fees for substantial additional funding work are determined based on the scope of the project.

Even if you aren't able to respond until after the discount deadline, we would still be happy to work with you on your GASB 74/75 valuation. It's never too late for us to get started on the valuation.

Second Year Roll-Forward Valuation

As you know, GASB 75 requires a full actuarial valuation at least every two years. Because your last full valuation was performed as of June 30, 2024, you are due for this full valuation as of June 30, 2026. While this proposal does include the subsequent roll-forward valuation that we anticipate performing as of June 30, 2027, we will confirm with you prior to performing that work to ensure circumstances have not changed, and that you would still like for us to proceed with the roll-forward valuation.

Timing and Data Requirements

Our records indicate that you will use the results of this June 30, 2026 valuation in your financials for the fiscal year ending June 30, 2027. This means that the valuation process is spread over a longer timeframe since the valuation census data should still be as of June 30, 2026 but asset and audit information will not be available until several months afterwards.

The following timeline shows when the primary data items are expected to be provided.


Data Item	Anticipated Delivery	Responsible Party
Census Data	July-September	Mosquito & Vector Management District of Santa Barbara County
Asset Information	October-February	Mosquito & Vector Management District of Santa Barbara County
Audit Report/ACFR	January-March	Mosquito & Vector Management District of Santa Barbara County
Draft Report	January-May	Foster & Foster

Please let us know if you have any questions about the above or generally about retiree health or pension benefits. We would very much appreciate once again having the opportunity to work with Mosquito & Vector Management District of Santa Barbara County.

Sincerely,



Will Kane, FSA, EA, MAAA
Senior Consulting Actuary
will.kane@foster-foster.com



Luis Murillo, ASA, MAAA, FCA
Senior Consulting Actuary
luis.murillo@foster-foster.com

We request the following information in order to complete your retiree health actuarial valuation:

- **Census Data.** Demographic information as of June 30, 2026 for active employees eligible for future retiree health benefits and retirees currently receiving health benefits. See below for specific data items needed.
- **Medical Premium Rate Summary.** A summary exhibit that shows the full premium rates (even if the employer only pays up to a certain amount) for medical plans available to active employees and pre-Medicare retirees. Not necessary if you participate in CalPERS Medical as those rates are published and applicable broadly.
- **Audit Report / ACFR.** Your audit report for the fiscal year ending June 30, 2026.
- **Description of Benefit Arrangement.** Either your most recent collective bargaining agreements or a summary of the retiree health benefits and eligibility. If the benefit structure has changed since the last actuarial valuation, a brief description of the change is helpful.
- **Asset Statement.** If retiree health benefits are being funded through an irrevocable trust, please provide the annual trust statement for the full fiscal year ending on June 30, 2026.
- **Formal Funding Policy.** If your plan has a Board-approved funding policy to serve as a basis for an Actuarially Determined Contribution under GASB 75, please let us know (this is relatively rare).
- **Other Useful Information.** Every retiree health plan is unique! If there is information not listed above or below that you believe would be helpful, please feel free to provide it.

For Each Active Employee (any active employee who may become eligible for future retiree health benefits)

- Required Information
 - Date of Birth
 - Sex
 - Date of Hire
 - Employee Group (e.g. Police, Fire, Management, Classified, Certificated, Miscellaneous)
 - Full-Time Equivalent Fraction OR Hours Per Week OR Full-Time / Part-Time Indicator
- Other Information (not required but helpful to have)
 - Name
 - Identifier (e.g. Employee ID, SSN, Last 4 SSN)
 - Active Medical Plan Name, Premium Amount, and Coverage Tier (Single, 2-Party, Family)
 - Salary or Rate of Pay (only needed if you will ask us to calculate the plan's covered payroll)

For Each Retiree (any retiree receiving health coverage (even if self-pay) or health payments through employer)

- Required Information
 - Date of Birth
 - Sex
 - Date of Retirement (to the extent available)
 - Date/Age Benefit Ends (needed if differs amongst retirees – e.g. Lifetime for some / Age 65 for others)
 - Employee Group (e.g. Police, Fire, Management, Classified, Certificated, Miscellaneous)
 - Medical Plan Name and Coverage Tier (Single, 2-Party, Family)
 - Medical Premium – Total Amount (even if employer only pays up to a capped amount)
 - Medical Premium – Employer Portion (including employer reimbursement of Retiree Portion, if any)
 - Medical Premium – Retiree Portion
 - Employer Paid Amount for any Non-Medical Health Benefits (Dental, Vision, Life Insurance, Medicare Part B, HRA Contributions, Cash-In-Lieu, etc.)
- Other Information (not required but helpful to have)
 - Name
 - Identifier (e.g. Employee ID, SSN, Last 4 SSN)

**Mosquito & Vector Management District of Santa
Barbara County
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Roll-forward Valuation
Valuation Date: June 30, 2024
Measurement Date: June 30, 2025
For Fiscal Year-End: June 30, 2026**

*Prepared by:
Foster & Foster Actuaries and Consultants
(Formerly Total Compensation Systems, Inc.)*



Date: May 8, 2026

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

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Foster & Foster, Inc. for Mosquito & Vector Management District of Santa Barbara County to determine the liabilities associated with its current retiree health program as of a June 30, 2025 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2026. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2026 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2026 measurement date is provided on page 13.

B. Key Results

MVMD of Santa Barbara County uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2025 will be used on a look back basis for the June 30, 2026 Fiscal Year-End.

Key Results	Current Year	Prior Year
	<i>June 30, 2025 Measurement Date for June 30, 2026 Fiscal Year-End</i>	<i>June 30, 2024 Measurement Date for June 30, 2025 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$550,242	\$505,686
Fiduciary Net Position (FNP)	\$728,484	\$673,323
Net OPEB Liability (NOL)	(\$178,242)	(\$167,637)
Service Cost (for year following)	\$20,986	\$20,424
Estimated Pay-as-you-go Cost (for year following)	\$8,742	\$5,378
GASB 75 OPEB Expense (for year ending)	(\$13,521)	(\$5,080)

Refer to results section beginning on page 10 or the glossary on page 27 for descriptions of the above items.

Key Assumptions	Current Year	Prior Year
	<i>June 30, 2025 Measurement Date for June 30, 2026 Fiscal Year-End</i>	<i>June 30, 2024 Measurement Date for June 30, 2025 Fiscal Year-End</i>
Valuation Interest Rate	5.75%	5.75%
Expected Rate of Return on Assets	5.75%	5.75%
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes. See page 11 for amounts below broken out by employee classification, if applicable.

<i>Year Beginning July 1</i>	<i>Projected Benefit Payments</i>
2024	\$5,378
2025	\$8,742
2026	\$12,435
2027	\$21,943
2028	\$28,514
2029	\$40,031
2030	\$30,869
2031	\$35,028
2032	\$41,255
2033	\$58,074

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2024 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2025 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2024 Measurement Date	\$505,686	\$673,323	(\$167,637)
Service Cost	\$20,424	\$0	\$20,424
Interest on TOL / Return on FNP	\$29,510	\$63,064	(\$33,554)
Employer Contributions	\$0	\$0	\$0
Benefit Payments	(\$7,153)	(\$7,153)	\$0
Administrative Expenses	\$0	(\$750)	\$750
Experience (Gains)/Losses	\$1,775	\$0	\$1,775
Changes in Assumptions	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change	\$44,556	\$55,161	(\$10,605)
Actual Balance at June 30, 2025 Measurement Date	\$550,242	\$728,484	(\$178,242)

2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 24.

Balances at June 30, 2026 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$4,406	(\$154,067)
Changes in assumptions	\$17,556	(\$8,856)
Differences between projected and actual return on assets	\$6,253	\$0
Total	\$28,215	(\$162,923)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2027	\$25,595	(\$43,913)
2028	\$3,207	(\$43,913)
2029	(\$993)	(\$43,913)
2030	(\$970)	(\$21,753)
2031	\$1,149	(\$9,431)
Thereafter	\$227	\$0
Total	\$28,215	(\$162,923)

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending June 30, 2026	<i>Expense Component</i>
Service Cost	\$20,424
Interest Cost	\$29,510
Expected Return on Assets	(\$38,489)
Administrative Expenses	\$750
Recognition of Experience (Gain)/Loss Deferrals	(\$39,940)
Recognition of Assumption Change Deferrals	\$1,574
Recognition of Investment (Gain)/Loss Deferrals	\$12,650
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2026	(\$13,521)

4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2025 to June 30, 2026 minus prior contributions after the measurement date should also be reflected in OPEB expense. June 30, 2026 deferred outflows should include contributions from July 1, 2025 to June 30, 2026.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at June 30, 2025 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	(\$120,593)	(\$251,437)
Current Assumption	(\$178,242)	(\$178,242)
1% Increase in Assumption	(\$228,622)	(\$90,142)

D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<u>All Employees*</u>
Benefit types provided	Medical, dental and vision
Duration of Benefits	Lifetime**
Required Service	5 years
Minimum Age	50
Dependent Coverage	Yes
District Contribution %	100%
District Cap	\$2,745.26 per month***

*Employees hired after 7/1/2018 are subject to a \$1,676.28 District Cap and 10 year service requirement

**Only PEMHCA minimum employer contribution (\$157/month in 2024) is provided after Medicare age

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

E. Summary of Valuation Data

Because this is a roll-forward valuation, this report is based on census data previously provided to us as of June, 2025 for the June 30, 2024 full valuation. Distributions of participants by age and service can be found on page 18. For non-lifetime benefits, the active count below excludes employees for whom it was not possible to receive retiree benefits (e.g. employees who were already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Valuation Year	
	<i>June 30, 2024 Valuation Date</i>	
	<i>June 30, 2025 Measurement Date</i>	
Active Employees eligible for future benefits		
Count		6
Average Age		51.3
Average Years of Service		16.8
Retirees currently receiving benefits		
Count		1
Average Age		69.0

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

F. Certification

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

This report is for fiscal year July 1, 2025 to June 30, 2026, using a measurement date of June 30, 2025. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by MVMD of Santa Barbara County. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

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

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

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

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

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

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

Will Kane, FSA, EA, MAAA
Senior Consulting Actuary
Foster & Foster, Inc.

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

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

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

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

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2025 at 5.75% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2025 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

C. Actuarial Accrual

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

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

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

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

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

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

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

E. Total OPEB Liability

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

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

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

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

F. Valuation Results

This section details the measured values of the concepts described on the previous pages. Because this is a roll-forward valuation, the results shown in this section do not match the overall results as of the measurement date.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of June 30, 2024 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$434,390
Post-65 Benefit	\$131,641
Subtotal	\$566,031
Retiree: Pre-65 Benefit	\$0
Post-65 Benefit	\$83,629
Subtotal	\$83,629
Grand Total	\$649,660
Subtotal Pre-65 Benefit	\$434,390
Subtotal Post-65 Benefit	\$215,270

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning July 1, 2024

	<i>Total</i>
# of Eligible Employees	6
First Year Service Cost	
Pre-65 Benefit	\$16,470
Post-65 Benefit	\$3,954
Total	\$20,424

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of June 30, 2024 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$315,614
Active: Post-65 Benefit	\$106,443
Subtotal	\$422,057
Retiree: Pre-65 Benefit	\$0
Retiree: Post-65 Benefit	\$83,629
Subtotal	\$83,629
Subtotal: Pre-65 Benefit	\$315,614
Subtotal: Post-65 Benefit	\$190,072
Total OPEB Liability (TOL)	\$505,686
Fiduciary Net Position as of June 30, 2024	\$673,323
Net OPEB Liability (NOL)	(\$167,637)

4. "Pay As You Go" Projection of Retiree Benefit Payments

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

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

<i>Year Beginning</i>	
<i>July 1</i>	<i>Total</i>
2024	\$5,378
2025	\$8,742
2026	\$12,435
2027	\$21,943
2028	\$28,514
2029	\$40,031
2030	\$30,869
2031	\$35,028
2032	\$41,255
2033	\$58,074

G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2024 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2025 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2024	\$505,686	\$673,323	(\$167,637)
Service Cost	\$20,424	\$0	\$20,424
Interest on Total OPEB Liability	\$29,510	\$0	\$29,510
Expected Investment Income	\$0	\$38,489	(\$38,489)
Administrative Expenses	\$0	(\$750)	\$750
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments	\$0	\$0	\$0
Actual Benefit Payments from Trust	(\$7,153)	(\$7,153)	\$0
Actual Benefit Payments from Employer	\$0	\$0	\$0
Expected Minus Actual Benefit Payments**	\$1,775	\$0	\$1,775
Expected Balance at June 30, 2025	\$550,242	\$703,909	(\$153,667)
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	\$0	\$0	\$0
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$24,575	(\$24,575)
Other	\$0	\$0	\$0
Net Change during 2025	\$44,556	\$55,161	(\$10,605)
Actual Balance at June 30, 2025*	\$550,242	\$728,484	(\$178,242)

* May include a slight rounding error.

** Deferrable as an Experience Gain or Loss.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for MVMD of Santa Barbara County is shown beginning on page 24. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2026

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	(\$191,376)	\$1,775	\$39,940	(\$149,661)
Assumption Changes	\$10,274	\$0	(\$1,574)	\$8,700
Investment (Gains)/Losses	\$43,478	(\$24,575)	(\$12,650)	\$6,253
Deferred Balances	(\$137,624)	(\$22,800)	\$25,716	(\$134,708)

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

Preliminary OPEB Expense Fiscal Year Ending June 30, 2026

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	(\$167,637)	(\$178,242)	(\$10,605)
Deferred Balances	(\$137,624)	(\$134,708)	\$2,916
Net Position	(\$30,013)	(\$43,534)	(\$13,521)
Adjust Out Employer Contributions			\$0
OPEB Expense			(\$13,521)

H. Procedures for Future Valuations

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

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

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

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

We anticipate that the next valuation we perform for MVMD of Santa Barbara County will be a full valuation with a measurement date of June 30, 2026 which will be used for the fiscal year ending June 30, 2027.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

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

A. ACTUARIAL METHODS AND ASSUMPTIONS:

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

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

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

B. ECONOMIC ASSUMPTIONS:

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

INFLATION: We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 5.75% per year net of expenses. This is based on assumed long-term return on employer assets. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

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

Fiduciary Net Position as of June 30, 2025

	<u>06/30/2024</u>	<u>06/30/2025</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$673,323	\$728,484
Capital Assets	\$0	\$0
Total Assets	<u>\$673,323</u>	<u>\$728,484</u>
Benefits Payable	\$0	\$0
Fiduciary Net Position	<u>\$673,323</u>	<u>\$728,484</u>

C. NON-ECONOMIC ASSUMPTIONS:

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

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Miscellaneous	2021 CalPERS Mortality for Miscellaneous and Schools Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
All Participants	Hired 2013 and after. 2017 CalPERS 2.0%@62 Rates for Miscellaneous Employees Hired 2012 and before. Santa Barbara County Employees' Retirement System retirement rates for Miscellaneous employees

COSTS FOR RETIREE COVERAGE

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

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

- **Plan qualifies as a “pooled health plan.”** ASOP 6 defines a “pooled health plan” as one in which premiums are based at least in part on the claims experience of groups other than the one being valued.” Since CalPERS rates are the same for all employers in each region, rates are clearly based on the experience of many groups.
- **Rates not based to any extent on the agency’s claim experience.** As mentioned above, rates are the same for all participating employers regardless of claim experience or size.
- **Rates not based to any extent on the agency’s demographics.** As mentioned above, rates are the same for all participating employers regardless of demographics.
- **No refunds or charges based on the agency’s claim experience or demographics.** The terms of operation of the CalPERS program are set by statute and there is no provision for any refunds and charges that vary from employer to employer for any reason. The only charges are uniform administrative charges.
- **Plan in existence 20 or more years.** Enabling legislation to allow “contracting agencies” to participate in the CalPERS program was passed in 1967. The CalPERS medical plan has been successfully operating for almost 50 years. As far back as we can obtain records, the rating structure has been consistent, with the only difference having been a move to regional rating which is unrelated to age-adjusted rating.
- **No recent large increases or decreases in the number of participating plans or enrollment.** The CalPERS medical plan has shown remarkably stable enrollment. In the past 10 years, there has been small growth in the number of employers in most years – with the maximum being a little over 2% and

a very small decrease in one year. Average year over year growth in the number of employers over the last 10 years has been about 0.75% per year. Groups have been consistently leaving the CalPERS medical plan while other groups have been joining with no disruption to its stability.

- **Agency is not expecting to leave plan in foreseeable future.** The District does not plan to leave CalPERS at present.
- **No indication the plan will be discontinued.** We are unaware of anything that would cause the CalPERS medical plan to cease or to significantly change its operation in a way that would affect this determination.
- **The agency does not represent a large part of the pool.** The District is in the CalPERS Other Southern California region. Based on the information we have, the District constitutes no more than 0.02% of the Other Southern California pool. In our opinion, this is not enough for the District to have a measurable effect on the rates or viability of the Other Southern California pool.

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

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	\$19,798	\$1,890

PARTICIPATION RATES

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

TURNOVER

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

SPOUSE PREVALENCE

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

SPOUSE AGES

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

PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

	<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	0								
25 – 29	0								
30 – 34	0								
35 – 39	0								
40 – 44	2			1	1				
45 – 49	1					1			
50 – 54	1				1				
55 – 59	1					1			
60 – 64	1		1						
65 and older	0								
Total	6	0	1	1	2	2	0	0	0

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

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

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions MVMD of Santa Barbara County should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of MVMD of Santa Barbara County's practices, it is possible that MVMD of Santa Barbara County is already complying with some or all of these suggestions.

- We suggest that MVMD of Santa Barbara County maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, MVMD of Santa Barbara County should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. MVMD of Santa Barbara County should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, MVMD of Santa Barbara County should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- MVMD of Santa Barbara County should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under MVMD of Santa Barbara County's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, MVMD of Santa Barbara County should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for MVMD of Santa Barbara County to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

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

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

Paragraph 50: Information about the OPEB Plan

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

50.c: Following is a table of plan participants

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

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

Paragraph 51: Significant Assumptions and Other Inputs

Shown in Part III.

Paragraph 52: Information Related to Assumptions and Other Inputs

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

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

Mortality Table	2021 CalPERS Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2021 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

Mortality Table	2021 CalPERS Retiree Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2021 CalPERS Retiree Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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

Retirement Tables

Retirement Table	2021 CalPERS 2.0%@62 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2021 CalPERS 2.0%@62 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

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

Turnover Tables

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

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

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

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

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	(\$251,437)	(\$178,242)	(\$90,142)

Paragraph 53: **Discount Rate**

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

53.a: A discount rate of 5.75% was used in the valuation. The interest rate used in the prior valuation was 5.75%.

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

53.c: We used historic 22 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 50 basis points.

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

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.
CERBT - Strategy 3

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	23.0000	7.2500
All Fixed Income	51.0000	4.2500
Real Estate Investment Trusts	14.0000	7.2500
All Commodities	3.0000	7.2500
Treasury Inflation Protected Securities (TIPS)	9.0000	3.0000

PARS - Moderate HighMark PLUS

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Domestic Equities	50.0000	7.2500
All Fixed Income	45.0000	4.2500
Short-Term Gov't Fixed	5.0000	3.0000

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

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

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	(\$120,593)	(\$178,242)	(\$228,622)

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

Please see reconciliation on pages 2 or 12.

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

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

56.a: The valuation date is June 30, 2024.

The measurement date is June 30, 2025.

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

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

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

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

Paragraph 57:

Required Supplementary Information

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 22 years.

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

Paragraph 58:

Actuarially Determined Contributions

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 22 years.

Paragraph 244:

Transition Option

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

APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

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

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2024	Amounts to be Recognized in OPEB Expense after 2025							
				2025	2026	2027	2028	2029	2030	Thereafter	
2017-18	\$8,635	11.3	\$5,355	\$765	\$2,515	\$765	\$765	\$765	\$220		
2018-19	\$285	11.3	\$156	\$26	\$103	\$26	\$26	\$26	\$25		
2019-20	(\$37,311)	9.1	(\$20,505)	(\$4,101)	(\$12,705)	(\$4,101)	(\$4,101)	(\$4,101)	(\$402)		
2020-21	\$298	9.1	\$132	\$33	\$133	\$33	\$33	\$33	\$33	\$1	
2021-22	(\$195,915)	7.4	(\$79,425)	(\$26,475)	(\$90,015)	(\$26,475)	(\$26,475)	(\$26,475)	(\$10,590)		
2022-23	\$237	7.4	\$66	\$33	\$138	\$33	\$33	\$33	\$33	\$6	
2023-24	(\$72,305)	6.9	(\$10,479)	(\$10,479)	(\$51,347)	(\$10,479)	(\$10,479)	(\$10,479)	(\$10,479)	(\$9,431)	
2024-25	\$1,775	6.9	\$0	\$258	\$1,517	\$258	\$258	\$258	\$258	\$258	\$227
Net Increase (Decrease) in OPEB Expense			(\$104,700)	(\$39,940)	(\$149,661)	(\$39,940)	(\$39,940)	(\$39,940)	(\$20,902)	(\$9,166)	\$227

CHANGES OF ASSUMPTIONS

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

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2024	2025	Amounts to be Recognized in OPEB Expense after 2025	2026	2027	2028	2029	2030	Thereafter
2019-20	(\$26,004)	9.1	(\$14,290)	(\$2,858)	(\$8,856)	(\$2,858)	(\$2,858)	(\$2,858)	(\$282)		
2020-21	\$17,312	9.1	\$7,612	\$1,903	\$7,797	\$1,903	\$1,903	\$1,903	\$1,903	\$185	
2021-22	\$12,928	7.4	\$5,244	\$1,748	\$5,936	\$1,748	\$1,748	\$1,748	\$692		
2023-24	\$5,385	6.9	\$781	\$781	\$3,823	\$781	\$781	\$781	\$781	\$699	
2024-25	\$0	0	\$0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense			(\$653)	\$1,574	\$8,700	\$1,574	\$1,574	\$1,574	\$3,094	\$884	\$0

INVESTMENT GAINS AND LOSSES

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

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2024	2025	Amounts to be Recognized in OPEB Expense after 2025	2026	2027	2028	2029	2030	Thereafter
2019-20	(\$2,292)	5	(\$2,292)	\$0	\$0						
2020-21	(\$37,016)	5	(\$29,616)	(\$7,400)	\$0						
2021-22	\$111,948	5	\$67,170	\$22,390	\$22,388	\$22,388					
2022-23	\$21,000	5	\$8,400	\$4,200	\$8,400	\$4,200	\$4,200				
2023-24	(\$8,125)	5	(\$1,625)	(\$1,625)	(\$4,875)	(\$1,625)	(\$1,625)	(\$1,625)			
2024-25	(\$24,575)	5	\$0	(\$4,915)	(\$19,660)	(\$4,915)	(\$4,915)	(\$4,915)	(\$4,915)		
Net Increase (Decrease) in OPEB Expense			\$42,037	\$12,650	\$6,253	\$20,048	(\$2,340)	(\$6,540)	(\$4,915)	\$0	\$0

APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

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

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

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

April 21, 2026

To the Board of Directors
Mosquito and Vector Management District of Santa Barbara County
2450 Lillie Ave.
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, 2026.

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, 2026. 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.

Adam V. Guise 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, 2026, and to issue our reports no later than December 31, 2026.

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 \$17,240. 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.

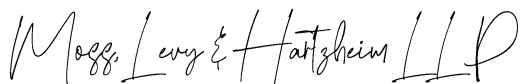
Reporting

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

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

COSB - Budget vs Actual (Financial Status)

Period FY 2025-26 - May
Fund FD-4160 Mosquito & Vector Mgt

As of: 05/31/2026 (92% Elapsed)
Accounting Period: Closed

Ledger Account	06/30/2026	05/31/2026		06/30/2026	
	Fiscal Year Adjusted Budget	Year-To-Date Actual	Year-To-Date Encumbered	Fiscal Year Variance	Fiscal Year Percentage of
Revenues					
RC-3010 Property Tax-Current Secured	608,000.00	594,557.44	594,557.44	(13,442.56)	97.79%
RC-3011 Property Tax-Unitary	9,600.00	10,443.26	10,443.26	843.26	108.78%
RC-3015 PT PY Corr/Escapes Secured	1,520.00	1,285.03	1,285.03	(234.97)	84.54%
RC-3020 Property Tax-Current Unsecd	22,600.00	23,216.90	23,216.90	616.90	102.73%
RC-3023 PT PY Corr/Escapes Unsecured	900.00	296.76	296.76	(603.24)	32.97%
RC-3028 RDA Pass-through Payments	9,500.00	2,458.77	2,458.77	(7,041.23)	25.88%
RC-3029 RDA RPTTF Resid Distributions	15,300.00	11,730.08	11,730.08	(3,569.92)	76.67%
RC-3040 Property Tax-Prior Secured	135.00	43.48	43.48	(91.52)	32.21%
RC-3050 Property Tax-Prior Unsecured	860.00	658.67	658.67	(201.33)	76.59%
RC-3054 Supplemental Pty Tax-Current	16,600.00	10,252.90	10,252.90	(6,347.10)	61.76%
RC-3056 Supplemental Pty Tax-Prior	185.00	201.77	201.77	16.77	109.06%
6000:Taxes	685,200.00	655,145.06	655,145.06	(30,054.94)	95.61%
RC-3057 PT-506 Int, 480 CIOS/CIC Pen	80.00	4.74	4.74	(75.26)	5.93%
RC-3380 Interest Income	40,000.00	69,179.07	69,179.07	29,179.07	172.95%
RC-4220 Homeowners Property Tax Relief	2,090.00	2,049.24	2,049.24	(40.76)	98.05%
6200:Intergovernmental Revenue-State	2,090.00	2,049.24	2,049.24	(40.76)	98.05%
RC-4840 Other Governmental Agencies	18,000.00	10,465.60	10,465.60	(7,534.40)	58.14%
RC-4877 Other Special Assessments	755,000.00	763,694.95	763,694.95	8,694.95	101.15%
6300:Charges for Services	755,000.00	763,694.95	763,694.95	8,694.95	101.15%
RC-5891 Refunds/Repayments	0.00	8,182.73	8,182.73	8,182.73	0.00%
RC-5909 Other Miscellaneous Revenue	160,000.00	139,189.62	139,189.62	(20,810.38)	86.99%
6350:Miscellaneous Revenue	160,000.00	147,372.35	147,372.35	(12,627.65)	92.11%
Total Revenues	1,660,370.00	1,647,911.01	1,647,911.01	(12,458.99)	99.25%
Expenditures					
7010:Salaries and Employee Benefits	1,002,670.00	806,704.05	806,704.05	195,965.95	80.46%
SC-7005 Advertising/Marketing Expense	20,000.00	13,594.85	13,594.85	6,405.15	67.97%

COSB - Budget vs Actual (Financial Status)

Period FY 2025-26 - May
 Fund FD-4160 Mosquito & Vector Mgt

As of: 05/31/2026 (92% Elapsed)
 Accounting Period: Closed

Ledger Account	06/30/2026	05/31/2026		06/30/2026	
	Fiscal Year Adjusted Budget	Year-To-Date Actual	Year-To-Date Encumbered	Fiscal Year Variance	Fiscal Year Percentage of
SC-7030 Clothing and Personal	6,800.00	7,046.31	7,046.31	(246.31)	103.62%
SC-7050 Communications	7,000.00	6,354.69	6,354.69	645.31	90.78%
SC-7070 Household Supplies	3,700.00	3,100.00	3,100.00	600.00	83.78%
SC-7090 Insurance	27,000.00	26,640.00	26,640.00	360.00	98.67%
SC-7120 Equipment Maintenance	12,000.00	2,284.92	2,284.92	9,715.08	19.04%
SC-7121 Operating Supplies	13,000.00	7,840.83	7,840.83	5,159.17	60.31%
SC-7124 IT Software Maintenance	30,000.00	33,225.01	33,225.01	(3,225.01)	110.75%
SC-7200 Structure & Ground Maintenance	22,000.00	5,269.01	5,269.01	16,730.99	23.95%
SC-7324 Audit and Accounting Fees	0.00	13,100.00	13,100.00	(13,100.00)	0.00%
SC-7430 Memberships	20,000.00	18,263.00	18,263.00	1,737.00	91.32%
SC-7450 Office Expense	7,200.00	4,544.17	4,544.17	2,655.83	63.11%
SC-7460 Professional & Special Service	92,000.00	56,016.93	56,016.93	35,983.07	60.89%
SC-7507 ADP Payroll Fees	0.00	480.50	480.50	(480.50)	0.00%
SC-7508 Legal Fees	125,000.00	489,957.33	489,957.33	(364,957.33)	391.97%
SC-7546 Administrative Expense	9,000.00	15,418.32	15,418.32	(6,418.32)	171.31%
SC-7650 Special Departmental Expense	100,000.00	61,449.05	61,449.05	38,550.95	61.45%
SC-7653 Training Fees & Supplies	10,000.00	3,005.00	3,005.00	6,995.00	30.05%
SC-7730 Transportation and Travel	8,000.00	3,576.27	3,576.27	4,423.73	44.70%
SC-7731 Gasoline-Oil-Fuel	15,000.00	6,721.18	6,721.18	8,278.82	44.81%
SC-7760 Utilities	6,800.00	4,961.23	4,961.23	1,838.77	72.96%
7020:Services and Supplies	534,500.00	782,848.60	782,848.60	(248,348.60)	146.46%
SC-8200 Structures&Struct Improvements	115,000.00	0.00	0.00	115,000.00	0.00%
7073:Structures&Struct Improvements	115,000.00	0.00	0.00	115,000.00	0.00%
SC-8300 Equipment	50,000.00	0.00	0.00	50,000.00	0.00%
7074:Equipment	50,000.00	0.00	0.00	50,000.00	0.00%
Total Expenditures	1,702,170.00	1,589,552.65	1,589,552.65	112,617.35	93.38%

COSB - Budget vs Actual (Financial Status)

Period FY 2025-26 - May
 Fund FD-4160 Mosquito & Vector Mgt

As of: 05/31/2026 (92% Elapsed)
 Accounting Period: Closed

	06/30/2026	05/31/2026		06/30/2026	
Ledger Account	Fiscal Year Adjusted Budget	Year-To-Date Actual	Year-To-Date Encumbered	Fiscal Year Variance	Fiscal Year Percentage of
Other Financing Sources & Uses					
6400:Other Financing Sources	55,000.00	0.00	0.00	(55,000.00)	0.00%
7095:Other Financing Uses	13,200.00	12,354.00	12,354.00	846.00	93.59%
Total Other Financing Sources & Uses	41,800.00	(12,354.00)	(12,354.00)	(54,154.00)	(29.56%)
Net Financial Impact	0.00	46,004.36	46,004.36	46,004.36	0.00%

COSB - Cash Balances

Starting Date 5/1/2026
Ending Date 5/31/2026
Fund FD-4160 Mosquito & Vector
Mgt District
FD-4161 SB Vector-Cap
Asset Reserve

Fund	04/28/2026 Ending Balance
FD-4160 Mosquito & Vector Mgt District	\$2,808,067.43
FD-4161 SB Vector-Cap Asset Reserve	\$744,860.79
Total	\$3,552,928.22

COSB - Find Payments

Company Mosquito and Vector Management District of Santa Barbara County

Date On or After 5/1/2026

Date On or Before 5/31/2026

Payment	Payment Category	Payee / Payor	Transaction Date	Payment Type	Payment Amount
Supplier Payment: VISION SERVICE PLAN-CA: 05/04/2026	Supplier Payment	VISION SERVICE PLAN-CA	5/4/2026	ACH	168.09
Supplier Payment: CITY EMPLOYEES ASSOC LLC: 05/04/2026	Supplier Payment	CITY EMPLOYEES ASSOC LLC	5/4/2026	ACH	36.00
Supplier Payment: US BANK CORPORATE PAYMENT SYSTEM: 05/05/2026	Supplier Payment	US BANK CORPORATE PAYMENT SYSTEM	5/5/2026	ACH	1,353.36
Supplier Payment: NATIONSEARCH.COM LLC: 05/06/2026	Supplier Payment	NATIONSEARCH.COM LLC	5/6/2026	Check	275.58
Supplier Payment: BROWNSTEIN HYATT FARBER SCHRECK LLP: 05/06/2026	Supplier Payment	BROWNSTEIN HYATT FARBER SCHRECK LLP	5/6/2026	ACH	49,304.35
Supplier Payment: MOSS LEVY & HARTZHEIM: 05/06/2026	Supplier Payment	MOSS LEVY & HARTZHEIM	5/6/2026	Check	13,100.00
Supplier Payment: TECHEASE COMPUTER SOLUTIONS LLC: 05/07/2026	Supplier Payment	TECHEASE COMPUTER SOLUTIONS LLC	5/7/2026	Check	803.65
Supplier Payment: BOONE PRINTING & GRAPHICS: 05/07/2026	Supplier Payment	BOONE PRINTING & GRAPHICS	5/7/2026	ACH	119.76
Supplier Payment: MCCORMIX CORPORATION: 05/07/2026	Supplier Payment	MCCORMIX CORPORATION	5/7/2026	ACH	644.42
Supplier Payment: MISSION LINEN SUPPLY: 05/07/2026	Supplier Payment	MISSION LINEN SUPPLY	5/7/2026	ACH	821.38

COSB - Find Payments

Company Mosquito and Vector Management District of Santa Barbara County

Date On or After 5/1/2026

Date On or Before 5/31/2026

Payment	Payment Category	Payee / Payor	Transaction Date	Payment Type	Payment Amount
Supplier Payment: AFLAC: 05/08/2026	Supplier Payment	AFLAC	5/8/2026	Check	635.28
Supplier Payment: SBCERS CONTRIBUTIONS: 05/08/2026	Supplier Payment	SBCERS CONTRIBUTIONS	5/8/2026	ACH	7,475.09
Supplier Payment: STREAMLINE: 05/11/2026	Supplier Payment	STREAMLINE	5/11/2026	Check	360.50
Supplier Payment: ZWORLD GIS: 05/11/2026	Supplier Payment	ZWORLD GIS	5/11/2026	ACH	1,445.00
Supplier Payment: CITY EMPLOYEES ASSOC LLC: 05/11/2026	Supplier Payment	CITY EMPLOYEES ASSOC LLC	5/11/2026	ACH	36.00
Supplier Payment: SBCERS CONTRIBUTIONS: 05/14/2026	Supplier Payment	SBCERS CONTRIBUTIONS	5/14/2026	ACH	8,008.20
Supplier Payment: COX BUSINESS: 05/14/2026	Supplier Payment	COX BUSINESS	5/14/2026	Check	516.95
Supplier Payment: SOUTHERN CALIFORNIA EDISON: 05/14/2026	Supplier Payment	SOUTHERN CALIFORNIA EDISON	5/14/2026	Check	224.61
Supplier Payment: ALLIED ADMINISTRATORS FOR DELTA DENTAL: 05/14/2026	Supplier Payment	ALLIED ADMINISTRATORS FOR DELTA DENTAL	5/14/2026	ACH	932.94
Supplier Payment: TWO TRUMPETS COMMUNICATIONS LLC: 05/14/2026	Supplier Payment	TWO TRUMPETS COMMUNICATIONS LLC	5/14/2026	ACH	1,050.00

COSB - Find Payments

Company Mosquito and Vector Management District of Santa Barbara County

Date On or After 5/1/2026

Date On or Before 5/31/2026

Payment	Payment Category	Payee / Payor	Transaction Date	Payment Type	Payment Amount
Supplier Payment: SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY: 05/14/2026	Supplier Payment	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	5/14/2026	ACH	124.22
Supplier Payment: MONTECITO WATER DISTRICT: 05/14/2026	Supplier Payment	MONTECITO WATER DISTRICT	5/14/2026	ACH	93.37
Supplier Payment: THE GAS COMPANY: 05/14/2026	Supplier Payment	THE GAS COMPANY	5/14/2026	ACH	22.22
Miscellaneous Payment: STATE/FEDERAL TAXES & DIRECT DEPOSITS: 05/14/2026	Miscellaneous Payment	STATE/FEDERAL TAXES & DIRECT DEPOSITS	5/14/2026	Manual ACH	6,173.34
Miscellaneous Payment: STATE/FEDERAL TAXES & DIRECT DEPOSITS: 05/14/2026	Miscellaneous Payment	STATE/FEDERAL TAXES & DIRECT DEPOSITS	5/14/2026	Manual ACH	14,845.61
Supplier Payment: BAY ALARM COMP: 05/18/2026	Supplier Payment	BAY ALARM COMP	5/18/2026	Check	156.75
Supplier Payment: MARBORG INDUSTRIES: 05/18/2026	Supplier Payment	MARBORG INDUSTRIES	5/18/2026	ACH	170.30
Supplier Payment: AIRGAS WEST: 05/19/2026	Supplier Payment	AIRGAS WEST	5/19/2026	ACH	232.91
Supplier Payment: GLADWELL GOVERNMENTAL SERVICES INC: 05/19/2026	Supplier Payment	GLADWELL GOVERNMENTAL SERVICES INC	5/19/2026	ACH	1,800.00
Supplier Payment: CITY EMPLOYEES ASSOC LLC: 05/21/2026	Supplier Payment	CITY EMPLOYEES ASSOC LLC	5/21/2026	ACH	36.00

COSB - Find Payments

Company Mosquito and Vector Management District of Santa Barbara County

Date On or After 5/1/2026

Date On or Before 5/31/2026

Payment	Payment Category	Payee / Payor	Transaction Date	Payment Type	Payment Amount
Ad Hoc Payment: RYAN TANG - 05/26/2026	Ad Hoc Payment	RYAN TANG	5/26/2026	Manual Warrant	1,615.68
Miscellaneous Payment: ADP INC: 05/26/2026	Miscellaneous Payment	ADP INC	5/26/2026	Manual ACH	459.95
Supplier Payment: SBCERS CONTRIBUTIONS: 05/29/2026	Supplier Payment	SBCERS CONTRIBUTIONS	5/29/2026	ACH	8,008.20
Miscellaneous Payment: STATE/FEDERAL TAXES & DIRECT DEPOSITS: 05/29/2026	Miscellaneous Payment	STATE/FEDERAL TAXES & DIRECT DEPOSITS	5/29/2026	Manual ACH	6,566.81
Miscellaneous Payment: STATE/FEDERAL TAXES & DIRECT DEPOSITS: 05/29/2026	Miscellaneous Payment	STATE/FEDERAL TAXES & DIRECT DEPOSITS	5/29/2026	Manual ACH	14,298.02
Supplier Payment: STREAMLINE: 06/02/2026	Supplier Payment	STREAMLINE	6/2/2026	Check	360.50
Supplier Payment: MISSION LINEN SUPPLY: 06/02/2026	Supplier Payment	MISSION LINEN SUPPLY	6/2/2026	ACH	511.86
Supplier Payment: ALLIED ADMINISTRATORS FOR DELTA DENTAL: 06/02/2026	Supplier Payment	ALLIED ADMINISTRATORS FOR DELTA DENTAL	6/2/2026	ACH	871.89
Supplier Payment: CITY EMPLOYEES ASSOC LLC: 06/02/2026	Supplier Payment	CITY EMPLOYEES ASSOC LLC	6/2/2026	ACH	36.00
Supplier Payment: ZWORLD GIS: 06/02/2026	Supplier Payment	ZWORLD GIS	6/2/2026	ACH	1,445.00

COSB - Find Payments

Company Mosquito and Vector Management District of Santa Barbara County

Date On or After 5/1/2026

Date On or Before 5/31/2026

Payment	Payment Category	Payee / Payor	Transaction Date	Payment Type	Payment Amount
Supplier Payment: VECTOR-BORNE SURVEILLANCE ACCOUNT: 06/02/2026	Supplier Payment	VECTOR-BORNE SURVEILLANCE ACCOUNT	6/2/2026	Check	800.00
Supplier Payment: ATKINSON ANDELSON LOYA RUUD ROMO: 06/02/2026	Supplier Payment	ATKINSON ANDELSON LOYA RUUD ROMO	6/2/2026	Check	1,530.90
Supplier Payment: FOSTER & FOSTER INC: 06/02/2026	Supplier Payment	FOSTER & FOSTER INC	6/2/2026	ACH	1,620.00
Supplier Payment: VISION SERVICE PLAN-CA: 06/02/2026	Supplier Payment	VISION SERVICE PLAN-CA	6/2/2026	ACH	203.47
Supplier Payment: CARRIE TROUP CPA: 06/02/2026	Supplier Payment	CARRIE TROUP CPA	6/2/2026	ACH	3,035.31
Supplier Payment: AFLAC: 06/02/2026	Supplier Payment	AFLAC	6/2/2026	Check	424.24
Supplier Payment: BROWNSTEIN HYATT FARBER SCHRECK LLP: 06/02/2026	Supplier Payment	BROWNSTEIN HYATT FARBER SCHRECK LLP	6/2/2026	ACH	88,134.01
Supplier Payment: US BANK CORPORATE PAYMENT SYSTEM: 06/02/2026	Supplier Payment	US BANK CORPORATE PAYMENT SYSTEM	6/2/2026	ACH	3,222.11
Miscellaneous Payment: Ryan Tang (Inactive): 06/02/2026	Miscellaneous Payment	Ryan Tang (Inactive)	6/2/2026	Check	282.97
Supplier Payment: ROCKWELL PRINTING: 06/03/2026	Supplier Payment	ROCKWELL PRINTING	6/3/2026	Check	794.85

COSB - Find Payments

Company

Mosquito and Vector
Management District
of Santa Barbara
County

Date On or After

5/1/2026

Date On or Before

5/31/2026

Payment	Payment Category	Payee / Payor	Transaction Date	Payment Type	Payment Amount
Supplier Payment: CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM: 06/03/2026	Supplier Payment	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	6/3/2026	ACH	14,825.64

Account Number :
 Unique ID: XXXX XXXX XXXX
 MVM DISTRICT
 Statement Date : 05-22-2026



Corporate Account Summary		Payment Information	
Previous Balance	\$1,353.36	Amount Due	\$3,222.11
Purchases and Other Charges	\$3,222.11	Payment due in accordance with your agreement with U.S. Bank.	
Cash Advances	\$0.00	QUESTIONS OR TO REPORT A LOST OR STOLEN CARD, CALL CUSTOMER SERVICE 1-800-344-5696	
Cash Advance Fees	\$0.00	To overnight or courier a payment, please send to:	
Late Payment Charges	\$0.00	Corporate Payment Systems	
Credits	\$0.00 CR	3180 Rider Trail S, Department 790428	
Payments	\$1,353.36 PY	Earth City, MO 63045-1518	
New Balance	\$3,222.11		
Disputed Amount	\$0.00		

Corporate Account Activity

MVM DISTRICT Total Corporate Activity
 Account Number: \$1,353.36 CR
 Unique ID: XXXX XXXX

Post Date	Tran Date	Reference Number	Transaction Description	Amount
05-06	05-06	74798266126000000000015	PAYMENT - 006215 00000 A	1,353.36 PY

New Activity

VESNA IBARRA	Purchases	\$835.27	Total Activity	\$835.27
Account Number: [REDACTED]	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-23	04-21	24692166112407136258211	REI #134 SANTA BARBARA SANTA BARBARA CA	196.65
04-24	04-22	24755426113641132080226	GEMPLERS 800-3828473 WI	137.84
04-29	04-28	24431056119303651361385	O'REILLY 3693 SANTA BARBARA CA	288.07
04-30	04-29	24692166119404166852008	SQ *KENNEDY'S AUTOMOTIVE SANTA BARBARA CA	155.95
05-20	05-19	24431066140434063306239	HOME IMPROVEMENT CENTER SANTA BARBARA CA	56.76

(transactions continued on next page)

Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS
 P.O. BOX 6343
 FARGO, ND 58125-6343

Account Number:
 Unique ID: XXXX XXXX XXXX
 Amount Due: \$3,222.11

Amount Enclosed \$

If paying by check, include coupon with payment to address below.

00000003046 000638180793320 P 2

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

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

Account Number :
Unique ID: XXXX XXXX XXXX
Statement Date : 05-22-2026

New Activity cont

JESSICA E SPRIGG	Purchases	\$602.13	Total Activity	\$602.13
Account Number: [REDACTED]	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX [REDACTED]	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-27	04-25	24164076116105441189826	QUILL CORPORATION QUILL.COM SC	71.09
04-30	04-29	24164076119741665960497	FEDEX91581944 800-4633339 TN	219.06
05-11	05-09	24164076129741665715311	FEDEX92049394 800-4633339 TN	291.41
05-18	05-15	24692166135408954452095	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	20.57

SEAN FEKETE	Purchases	\$35.89	Total Activity	\$35.89
Account Number: [REDACTED]	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX [REDACTED]	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
05-13	05-12	24037246132900017172675	TRICOUNTY LOCKSMITH GOLETA CA	35.89

ROBBY R SHARP	Purchases	\$441.15	Total Activity	\$441.15
Account Number: [REDACTED]	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX [REDACTED]	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-29	04-28	24231686119732327214063	SMART AND FINAL 391 SANTA BARBARA CA	114.87
05-11	05-07	24231686128743122843138	PAVILIONS #2101 MONTECITO CA	34.35
05-11	05-07	24231686128743122843146	PAVILIONS #2101 MONTECITO CA	44.70
05-14	05-12	24755426133641332322820	GEMPLERS 800-3828473 WI	247.23

KAREN EGERMAN-SCHULTZ	Purchases	\$581.59	Total Activity	\$581.59
Account Number: [REDACTED]	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX [REDACTED]	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
05-04	05-01	24231686122736197971418	ALBERTSONS #0355 CARPINTERIA CA	9.25

(transactions continued on next page)



Account Number :
Unique ID: XXXX XXXX XXXX
Statement Date : 05-22-2026

New Activity cont				
05-06	05-04	24231686125739588386706	ALBERTSONS #0355 CARPINTERIA CA	11.65
05-07	05-06	24231686127741722361569	SMART AND FINAL 702 GOLETA CA	37.73
05-07	05-06	24445716126300514680468	RALPHS #0100 GOLETA CA	6.73
05-12	05-11	24231686132747578526455	SMART AND FINAL 914 SANTA BARBARA CA	140.75
05-13	05-11	24316056132747718789066	SHELL OIL 57444177901 BUELLTON CA	88.85
05-13	05-12	24765016133748367779068	MINER'S ACE HARDWARE GOLETA CA	31.52
05-14	05-13	24231686134749925319194	SMART AND FINAL 702 GOLETA CA	130.35
05-22	05-21	24692166141402104288758	AMAZON MKTPL*778GD79G3 AMZN.COM/BILL WA	22.89
05-22	05-20	24801976141758419190389	SUMMERLAND FUEL DEPOT SUMMERLAND CA	101.87

BRIAN J CABRERA	Purchases	\$726.08	Total Activity	\$726.08
Account Number: [REDACTED]	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
05-05	05-04	24733096125126646362678	TWS - WS CLOVER.COM CA	410.00
05-07	05-06	24793386126000228820216	ADOBE INC 800-8336687 CA	29.99
05-14	05-13	24011346133100131074181	ZOOM.COM 888-799-9666 ZOOM.US CA	16.99
05-14	05-14	24011346134100035589648	MICROSOFT#G158869283 MICROSOFT.COM WA	44.10
05-22	05-21	24011346141100149731616	ASSOCIATIO* CSDA CAREE NAYLOR.COM MD	225.00
			Department: 00000	Total: \$3,222.11
			Division: 00000	Total: \$3,222.11

MOSQUITO AND VECTOR MANAGEMENT DISTRICT
of Santa Barbara County
MINUTES OF SPECIAL MEETING OF TRUSTEES
May 7th, 2026

The special 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, May 7th, 2026 via teleconference and in person at the Santa Barbara City College Wake Center Campus, Room 21.

1. ROLL CALL

TRUSTEES PRESENT:

President Danica Taber
Vice-President Joseph Franken
Secretary Russell Dahlquist
Trustee Teri Jory
Trustee Barbara Silver
Trustee Robert Williams
Trustee Steven Gaulin

TRUSTEES ABSENT:

None.

IN ATTENDANCE:

Brian Cabrera, General Manager
Jessica Sprigg, Administrative Assistant
Carrie Troup, CPA
Jena Acos, Attorney, Brownstein Hyatt Farber Schreck

2. CONFIRMATION OF AGENDA

-No changes requested.

3. ANNOUNCEMENTS REGARDING DISTRICT BUSINESS

A. Introduction of new trustee Dr. Steven Gaulin, representing the County of Santa Barbara, and the administration of the oath of office.

-Trustee Gaulin introduced himself and President Taber administered the Oath of Office.

B. Board Meeting Dates for 2026. Start time is 1:00 PM.

1. Thursday, June 11	4. Thursday, September 10	7. Thursday, December 10
2. Thursday, July 9	5. Thursday, October 8	—
3. Thursday, August 13	6. Thursday, November 12	—

4. CORRESPONDENCE

A. Call for nominations for a trustee representative from the southern California region to serve on the Vector Control Joint Powers Agency Board of Directors.

B. CA Senate Bill 827 - new mandatory fiscal and financial training for trustees. (Page 6) Trustees on the board as of January 1, 2026, and who started their service before January 1, 2026 must receive this training before January 1, 2028.

5. **PUBLIC COMMENT**

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

-None.

6. **CONSENT CALENDAR**

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. If you wish to speak on a consent calendar item, please do so during the public comment period provided at the beginning of this item.

- a. Approval of the Minutes of the April 9, 2026 Board Meeting
- b. Approval of the April 2026 Disease Surveillance Report
- c. Approval of the April 2026 District Operations Report
- d. Accounts receivable contracts' status (Line item 5909 - Misc. Revenue)

-Trustee Williams made a motion to approve the Items of General Consent. Motion seconded by Vice President Franken and passed unanimously.

7. **INFORMATIONAL ITEMS/UPDATES**

The Board will discuss and may take action on the following items:

- A. Update on the drafting of the District's Integrated Mosquito & Vector Management Plan and Special Coastal Procedures Appendix.

-District legal counsel explained that an administrative draft of the Special Coastal Procedures section of the plan is expected to be presented to the Board within the next couple of months. It will then be shared for public review and comments. Secretary Dahlquist made a motion to receive and file the update. Motion seconded by Trustee Williams. Motion passed unanimously.

- B. Update on the hiring of a new Vector Control Technician.

-GM Cabrera would like to introduce the new technician to the Board at a future meeting. A seasonal technician/trainee will be starting work on May 11th.

- C. Update on the hiring of an Operations Manager Biologist.

-The job announcement/description for this position will be advertised on the job boards of a variety of professional associations such as the MVCAC and CSDA. Candidates will be reviewed by the ad-hoc hiring committee and interviews are expected to occur in June.

- D. Update on the discovery of the Australian backyard mosquito, *Aedes notoscriptus*, in the Westside neighborhood of the City of Santa Barbara.

*-GM Cabrera provided an update on the discovery of Australian backyard mosquitoes (*Aedes notoscriptus*) in the Westside neighborhood of Santa Barbara, noting that 44 specimens have been found and a mailer will be sent to residents in the area to inform them about the situation and encourage reporting of sightings.*

8. **DISCUSSION/ACTION ITEMS**

The Board will discuss and may take action on the following items:

- A. Receive and file April 2026 Financial Statements for County Fund FD-4160

-Vice-President Franken made a motion to receive and file the financial statements. Motion seconded by Trustee Williams and passed unanimously.

- B. Receive and file April 2026 Disbursement Report
-Vice-President Franken made a motion to receive and file the disbursement report. Motion seconded by Trustee Gaulin and passed unanimously.
- C. Consider and approve Resolution 26-03: A Resolution of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County Declaring Intention to Continue Assessments, Establishing a Cost of Living Increase, Preliminarily Approving the Engineer’s Report, and Providing Notice of a Public Hearing for Fiscal Year 2026-27 for Service Zone No. 1.
-Ryan Aston, Senior Consultant with SCI Consulting, discussed the benefit assessment process and answered questions from the Board. Trustee Gaulin made a motion to adopt Resolution 26-03. Motion seconded by Trustee Williams and passed 7-0-0 by roll call vote.
- D. Consider and approve Resolution 26-04: A Resolution of the Board of Trustees of the Mosquito and Vector Management District of Santa Barbara County Declaring Intention to Continue Assessments, Establishing a Cost of Living Increase, Preliminarily Approving the Engineer’s Report, and Providing Notice of a Public Hearing for Fiscal Year 2026-27 for Service Zone No. 2.
-Trustee Williams made a motion to adopt Resolution 26-04. Motion seconded by Secretary Dahlquist and passed 7-0-0 by roll call vote.
- E. Consider and approve the District’s Fiscal Year 2026-2027 District Budget.
-Following discussion, Trustee Williams made a motion to approve the 2026-2027 District budget. Motion seconded by Trustee Jory and passed 7-0-0 by roll call vote.
- F. The Board will consider a request from the Santa Barbara Audubon Society to fund Belding Savannah Sparrow surveys in the Goleta Slough.
-Trustee Gaulin recused himself from the discussion due to receiving an honorarium from the Audubon Society. Public comment was provided by Marc Chytilo and Mark Holmgren, both representing the Audubon Society, who stated that the surveys are necessary due to the Belding Savannah Sparrow's endangered status and potential impacts from district activities. Trustee Williams summarized discussions held by the ad-hoc committee and provided their recommendation that the District decline this request, citing the documented observations by the biological consultants accompanying District staff during their inspections and treatments. The ad hoc committee believes the most appropriate path forward is to coordinate with the other agencies identified in the March 30 letter from Marc Chytilo, to support developing Savannah sparrow surveys, while continuing to prioritize completion of the Integrated Mosquito and Vector Management Plan. Secretary Dahlquist made a motion to reject the request from the Audubon Society. Motion seconded by Trustee Silver and passed 6-0-1, with Trustee Gaulin abstaining.

9. **GENERAL MANAGER’S REPORT**

-GM Cabrera discussed a difficult enforcement case that two technicians handled involving a confrontational resident who had numerous receptacles with standing water on their property. The technicians were able to convince the resident to allow them to empty the receptables and overturn them to prevent future retention of water.

10. **REQUESTS FOR FUTURE AGENDA ITEMS**

-Trustees requested a discussion of the protocol in enforcement cases, a report on progress from Rincon Consultants, introduction of the new vector control technician, and a presentation from California Class on investment options.

11. **TRUSTEE ANNOUNCEMENTS**

-None.

12. **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:

Danica Taber
Board President

Russell Dahlquist
Board Secretary



MOSQUITO and VECTOR MANAGEMENT DISTRICT of SANTA BARBARA COUNTY

DISEASE SURVEILLANCE REPORT

May 2026

Santa Barbara County Vector-borne Disease Surveillance

The West Nile Virus Dead Bird Hotline received 12 reports of dead birds in the County, and two of them were tested for West Nile Virus (WNV). Both tested negative. Some reported birds were disqualified due to their species, and the rest had been dead too long or could not be picked-up in a timely manner. Mosquito traps will be set out in Santa Ynez where three dead crows were reported.

Santa Barbara County Trapping

Location	Date	Number of Mosquitoes	Type of Trap	# of Traps	Mosquitoes per Trap Night	Pools Submitted	WSW* Virus Test Result
Andre Clark Bird Refuge	5/4-5/6	2	Gravid	3	0.3	2	Negative
Shoreline/More Mesa	5/6-5/7	78	EVS	5	15.6	2	Negative
Sunny Fields Park, Santa Ynez	5/11-5/12	9 395 black flies	EVS	6	1.5	2	Negative
College Elementary School, Santa Ynez	5/11-5/12	2	EVS	3	0.7	1	Negative
Alamo Pintado Creek, Los Olivos	5/11-5/12	11	EVS	3	3.7	0	---
Lake Los Cameros, Goleta	5/13-5/14	153	EVS	6	25.5	3	Negative
Evergreen Park, Goleta	5/13-5/14	53	EVS	4	13.25	3	Negative
Bella Vista Park, Goleta	5/13-5/14	21	EVS	1	21	3	Negative
MVMD HQ, Summerland	5/21-5/22	1	Gravid	1	1	0	---
Carpinteria Creek	5/21-5/22	73	Gravid	2	36.5	2	Negative
UCSB/SBAir bluffs	5/26-5/27	1367	EVS	12	113.9	20	Negative
Manning Park, Montecito	5/27-5/29	75	Gravid	1	37.5	3	Pending
Fish ladder, Olive Mill Rd, Montecito	5/27-5/29	41	Gravid	2	10.25	2	Pending
West Micheltorena St., Santa Barbara	5/26-5/29	1***	BGS2	1	0.3	0	--

BGS2=Biogents Sentinel 2; BGP=Biogents Pro; EVS=encephalitis surveillance trap (CO²)

*WSW=West Nile (WNV), St. Louis Encephalitis (SLE), AND Western Equine Encephalitis (WEE)

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

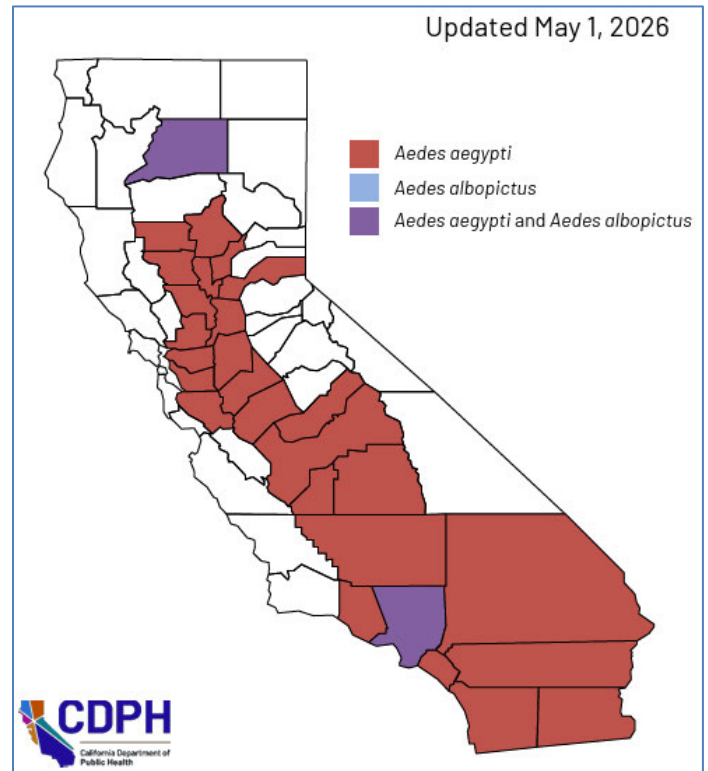
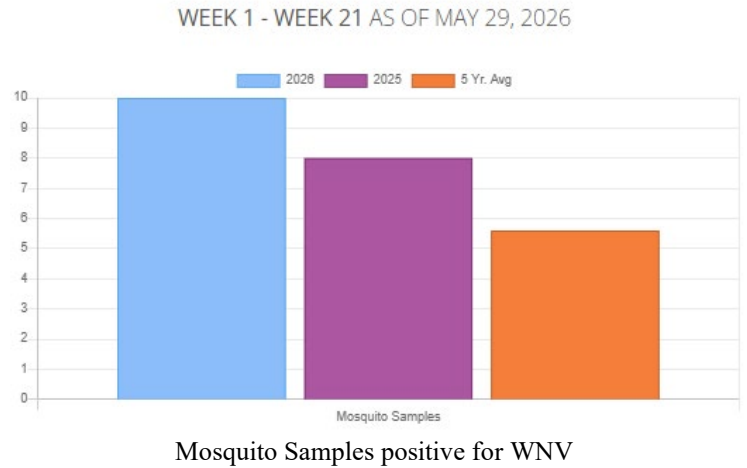
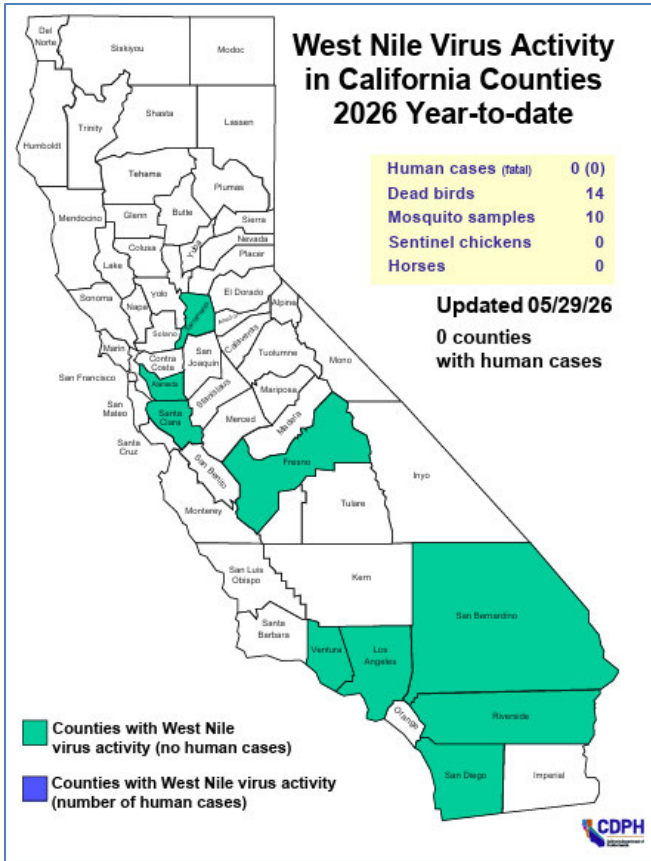
Purple = high (example: *Aedes aegypti*, *Culex tarsalis*); Aqua = moderate; Tan = low.

For specific trap collection data, please email a request to: info@mvmdistrict.org.

*** 1 female *Aedes notoscriptus*

California Vector-borne Disease Surveillance

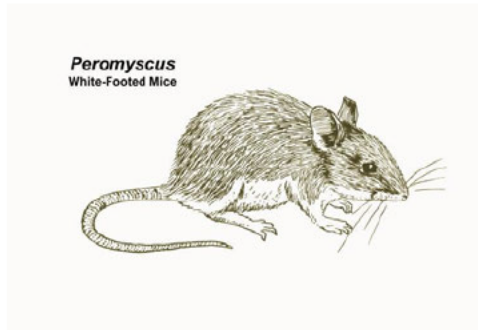
So far this year, one dead crow in Ventura, our neighbor to the south, has tested positive for WNV. One Riverside County mosquito sample has tested positive for St. Louis encephalitis virus.



Update on Invasive *Aedes* Mosquito in California

Invasive *Aedes notoscriptus*, the Australian backyard mosquito, was identified from a residence in Santa Barbara’s Westside neighborhood on March 12. The District has collected a total of 46 female and 7 male *Aedes notoscriptus*. *Aedes aegypti* is found in 28 California counties and *Aedes albopictus* is found in two.

In 2025, the CA Dept. of Public Health reports 6 locally-transmitted cases of dengue virus in California (five of them located in the City of La Puente, Los Angeles County). *Aedes aegypti* mosquitoes, capable of vectoring dengue, Zika, and chikungunya viruses, are common in the Greater Los Angeles area. One mosquito sample collected in Greater L.A. has also tested positive for dengue virus. This is the first official record ever of dengue virus identified from a mosquito collected in California. In 2024, there were 18 locally-transmitted dengue cases. As of May 1, there have been five travel-related human dengue cases, one chikungunya case, and no cases of Zika virus in California this year.



Deer mice are also known as white-footed mice. Drawing courtesy of the CDC, by Dr. Harold George

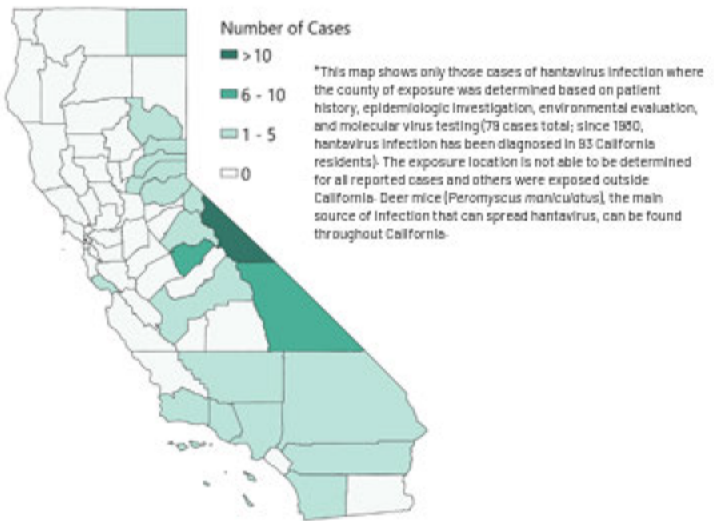


Figure 4.1. Likely county of exposure for reported hantavirus infections, California (1980 – 2024)*

State of California
California Department of Public Health

Hantavirus Sin Nombre Virus

There are about 30 types of hantavirus world (see chart <https://pmc.ncbi.nlm.nih.gov/articles/PMC2880890/>). About 12 of these do not cause human disease, including the Isla Vista strain that was discovered in a vole during routine surveillance. Hantaviruses cause hemorrhagic fever with renal syndrome (HFRS) in the Eastern hemisphere. Hantaviruses from the Western hemisphere cause hantavirus pulmonary syndrome (HPS). HPS is 30% fatal to humans. The incubation period ranges from 1 to 8 weeks, and the early symptoms include fever, headache, body aches, and nausea. The disease can progress to serious problems with heart and lung function. Sin Nombre virus (SNV) is the specific hantavirus that causes HPS in the Western United States.

SNV is transmitted through contact with infected urine, feces, or saliva of wild mice in the genus *Peromyscus*, especially deer mice. Airborne transmission can also occur when infected droppings, saliva, or urine are stirred-up, i.e. when swept or vacuumed in a poorly ventilated space. Other possible routes of transmission are through a rodent bite or contact with a dead rodent. Similar in size to the house mouse, the deer mice are present throughout most of North America. Their fur is brown to gray on top and white underneath. Their large ears do not have fur. They are typically found in wild areas but will enter structures for food, water, or shelter. An infected mouse will look and behave as normal.

For more information:
<https://www.mvmdistrict.org/hantavirus-are-we-at-risk>

Mosquito and Vector Management District of Santa Barbara County

Report of District Operations - May 2026

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	6.5	2.5		1								14.0			23.0	
Goleta Valley	63.5	27.5		1	2				3.5	1	2.0	12.5			109.0	
Rancho Embarcadero															0.0	
Isla Vista												10.0			10.0	
Hope Ranch	9.0	2.5		1											11.5	
Hidden Valley															0.0	
Santa Barbara area	50.5	5.5	3	1	1	5.5		2	7.5			13.0			82.0	
Mission Canyon															0.0	
Montecito	7.0	0.5	1	3	2							3.0			10.5	
Summerland	4.5	0.5										1.5			6.5	
Carpinteria	3.5	0.5										5.0			9.0	
Carpinteria Valley	6.5	1.5													8.0	
Carp Salt Marsh	13.5	10.5													24.0	
Camino Real															0.0	
Storke Ranch															0.0	
Goleta Sanitary															0.0	
City of Goleta	1.0	1.0													2.0	
UCSB	6.0	1.0													7.0	
Santa Barbara Airport	39.0	25.5													64.5	
City of Santa Barbara	11.5	1.5													13.0	
SoCalGas	2.0	2.0													4.0	
South County total	224.0	82.5	4	7	5	5.5	0.0	2	11.0	1	2.0	0.0	59.0	0	0	384.0
Unincorporated North County	8.0	4.0		1	1							19.5		1	31.5	
North County total	8.0	4.0	0	1	1	0.0	0.0	0	0.0	0	0.0	0.0	19.5	0	1	31.5
Pismo Beach															0.0	
Oceano Dunes															0.0	
San Luis Obispo															0.0	
SLO County total	0.0	0.0	0	0	0	0.0	0.0	0	0.0	0	0.0	0.0	0	0	0.0	
Monthly Totals	232.0	86.5	4	8	6	5.5	0.0	2	11.0	1	2.0	0.0	78.5	0	1	415.5
Year to Date	814.0	268.5	43	63	20	22.0	0.0	4	23.0	6	2.0	0.0	192.5	0	4	

	This Month	Year to Date
Total Inspection Hours	248.5	859.0
Total Treatment Hours	86.5	268.5
Total Mileage	2,396.0	10521.0

Contract Status as of June 5, 2026

Account	MOU Maximum	FYE26	FYE25	FYE24	MOU Status
Wynmark	\$2,207	\$ 2,053	\$1,221	\$ 1,456	FYE26 up for renewal on July 1
Goleta Sanitary District	\$7,149	\$ 1,236	\$6,019	\$ 9,415	FYE26 up for renewal on July 1
Goleta, City of	\$15,187	\$ 5,975	\$6,739	\$ 14,947	FYE27 completed
Oceano Dunes District	\$22,122	\$ 20,136	\$12,345	\$ 11,586	CY24-CY28 completed
Pismo Beach, City of	\$10,404	\$ 3,499	\$2,808	\$ 7,105	FYE27 completed
Santa Barbara Airport	\$105,864	\$ 80,822	\$61,865	\$ 86,685	FYE26 up for renewal on July 1
Santa Barbara, City of	\$6,473	\$ 8,104	\$5,986	\$ 7,130	FYE27 completed
SoCalGas	\$4,000	\$ 1,553	\$3,339	\$ 3,106	Submitted Mosquito Management Plan
Cal-Storke, LLC	\$2,223	\$ 1,533	\$1,397	\$ 2,114	FYE27 completed
UCSB	\$43,713	\$ 22,478	\$40,754	\$ 34,844	FYE 2028 completed
San Luis Obispo, County of	---	---	---	---	No contract for FY 25-26
	\$ 233,412	\$147,389	\$142,473	\$178,387	

Total Amount Billed for All Contracts and Amount Budgeted for Fiscal Years Ending 2015 through 2026

Fiscal Year Ending	Billed amount as of 6/5/2026	Budgeted
2026	\$ 147,389	\$ 160,000
2025	\$ 142,473	\$ 160,000
2024	\$ 178,387	\$ 160,000
2023	\$ 172,986	\$ 130,000
2022	\$ 154,358	\$ 120,000
2021	\$ 111,621	\$ 110,000
2020	\$ 133,309	\$ 105,000
2019	\$ 129,219	\$ 100,000
2018	\$ 96,290	\$ 70,000
2017	\$ 129,280	\$ 105,000
2016	\$ 58,200	\$ 115,000
2015	\$ 64,697	\$ 120,000

California Health and Safety Code. Chapter 1.

Article 5. Abatement

2060. (a) A district may abate a public nuisance pursuant to this article.
- (b) The person or agency claiming ownership, title, or right to property or who controls the diversion, delivery, conveyance, or flow of water shall be responsible for the abatement of a public nuisance that is caused by, or as a result of, that property or the diversion, delivery, conveyance, or control of that water.
2061. (a) Whenever a public nuisance exists on any property within a district or on any property that is located outside the district from which vectors may enter the district, the board of trustees may notify the owner of the property of the existence of the public nuisance.
- (b) The notice required by subdivision (a) shall do all of the following:
- (1) State that a public nuisance exists on the property, describe the public nuisance, and describe the location of the public nuisance on the property.
 - (2) Direct the owner of the property to abate the nuisance within a specified time.
 - (3) Direct the owner of the property to take any necessary action within a specified time to prevent the recurrence of the public nuisance.
 - (4) Inform the owner of the property that the failure to comply with the requirements of the notice within the specified times may result in the district taking the necessary actions, and that the owner shall be liable for paying the costs of the district's actions.
 - (5) Inform the owner of the property that the failure to comply with the requirements of the notice within the specified times may result in the imposition of civil penalties of up to one thousand dollars (\$1,000) per day for each day that the public nuisance continues after the specified times.
 - (6) Inform the owner of the property that before complying with the requirements of the notice, the owner may appear at a hearing of the board of trustees at a time and place stated in the notice.
- (c) The board of trustees shall cause the notice required by subdivision (a) to be served on the owner of the property in the same manner as a summons in a civil action. If, after a diligent search, the notice cannot be served on the owner of the property, the board of trustees shall cause the notice to be posted in a conspicuous place on the property for not less than 10 days before the hearing. Not less than 10 days before the hearing, the board of trustees shall also cause a copy of the notice to be mailed by certified mail to the owner of the property at the address shown on the most recent assessment roll of the county in which the property is located.
- (d) At the hearing before the board of trustees at the time and place stated in the notice, the board of trustees shall accept written and oral testimony from the property owner and other persons. At the close of the hearing, the board of trustees shall find, based on substantial evidence in the record, whether a public nuisance exists on the property. If the board of trustees finds that a public nuisance exists, the board of trustees shall order the owner of the property to abate the public nuisance and to take other necessary actions to prevent the recurrence of the public nuisance. The board of trustees shall specify a reasonable time by which the owner of the property shall comply with these requirements.
- (e) If the owner of the property does not abate the public nuisance and take the necessary actions to prevent the recurrence of the public nuisance within the time specified by the board of trustees, the district may abate the public nuisance and take the necessary actions to prevent the recurrence of the public nuisance. In addition, the board of trustees may impose civil penalties pursuant to Section 2063.

2062. (a) A board of trustees shall not declare an agricultural operation to be a public nuisance because of the presence of immature flies if the board determines that the agricultural operation is designed and managed consistent with the accepted standards and practices for controlling fly development on similar agricultural operations.
- (b) As used in this section, "accepted standards and practices" means those standards and practices determined by the University of California Cooperative Extension, the department, or local public health agencies. These standards and practices include, but are not limited to, all of the following:
- (1) Property design and layout of the agricultural operation to minimize the opportunity for fly development.
 - (2) A comprehensive system for manure management to include storage, removal, and disposal.
 - (3) A comprehensive system for green waste management to include storage, removal, and disposal.
 - (4) An integrated pest management program to control the development and harborage of flies, including the components of surveillance, management, containment, and control.

2063. In addition to abating the public nuisance and taking any necessary actions to prevent the recurrence of the public nuisance, a board of trustees may impose a civil penalty on the owner of the property for failure to comply with the requirements of Section 2061. The civil penalty may not exceed one thousand dollars (\$1,000) per day for each day that the owner of the property fails to comply with the district's requirements.

2064. A board of trustees may consider any recurrence of a public nuisance abated pursuant to Section 2061 to be a continuation of the original public nuisance.

2065. (a) The owner of the property abated pursuant to Section 2061 shall pay the district for the cost of abating the public nuisance and the cost of any necessary actions to prevent the recurrence of the public nuisance. The owner shall also pay any civil penalty imposed pursuant to Section 2063.
- (b) If the owner of the property fails to pay the district's costs within 60 days, the board of trustees may order the costs and any civil penalties charged and collected against the property. The charge shall be collected at the same time and in the same manner as ordinary county taxes are collected, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as are provided for ordinary county taxes. All laws applicable to the levy, collection, and enforcement of county taxes are applicable to the costs and civil penalties charged and collected against the property.
- (c) If the board of trustees charges the costs and any civil penalties against the parcel, the board of trustees may also cause the notice of abatement lien to be recorded. The notice shall, at a minimum, identify the record owner of the property, set forth the last known address of the record owner, set forth the date upon which the abatement of the public nuisance was ordered by the board of trustees, set forth the date upon which the abatement and any necessary actions to prevent the recurrence of the public nuisance was complete, and include a description of the real property subject to the lien and the amount of the cost and any civil penalties.
- (d) However, if the board of trustees does not cause the recordation of a notice of abatement lien pursuant to subdivision (c), and any real property to which the costs and any civil penalties relate has been transferred or conveyed to a bona fide purchaser for value, or a lien on a bona fide encumbrancer for value has been created and attaches to that property, prior to the date on which the first installment of county taxes would become delinquent, then the cost and any civil penalties may not result in a lien against that real property but shall be transferred to the unsecured roll for collection.
- (e) Recordation of a notice of abatement lien pursuant to subdivision (c) shall have the same effect as recordation of an abstract of a money judgment recorded pursuant to Article 2 (commencing with Section 697.310) of Chapter 2 of Division 2 of Title 9 of Part 2 of the Code of Civil Procedure. The lien created shall have the same priority as a judgment lien on real property and shall continue in effect until released. Upon order of the board of trustees, an abatement lien created under this section may be released or subordinated in the same manner as a judgment lien on real property may be released or subordinated.

2066. The lien provisions of this article shall not apply to property owned by a public agency. Notwithstanding Section 6103 of the Government Code or any other provision of law, a public agency shall pay the district for the cost of abating the public nuisance, the cost of any necessary actions to prevent the recurrence of the public nuisance, and any civil penalties.

2067. Any money collected by a county from a lien authorized pursuant to this article, other than the amounts authorized pursuant to Section 29304 of the Government Code, shall be paid to the district.

General Manager's Report for May 2026

1. Website visit data from the District's Google Analytics account:

Top ten locations in California where visitors to the website were viewing from:

City	Active	New
Los Angeles	62	56
San Jose	32	27
Santa Barbara	24	22
Summerland	11	5
Sacramento	11	11
San Francisco	9	9
Anaheim	8	5
San Diego	6	6
Santa Maria	4	2
Ventura	4	2
Total =	171	145
Not set*	161	156

* Not set means the users browser settings do not allow the city of origin to be identified.

Top Ten pages on the website visited in May:

	Page path and screen class	Views	Active users	Views per active user	Average engagement time per active user
<input checked="" type="checkbox"/>	Total	2,567 <small>100% of total</small>	1,759 <small>100% of total</small>	1.46 <small>Avg 0%</small>	29s <small>Avg 0%</small>
<input type="checkbox"/>	1 /mosquito-hawks-giant-mosquitoes-nope-they-re-crane-flies	618 (24.07%)	570 (32.4%)	1.08	24s
<input type="checkbox"/>	2 /	391 (15.23%)	227 (12.91%)	1.72	34s
<input type="checkbox"/>	3 /hantavirus-are-we-at-risk	78 (3.04%)	28 (1.59%)	2.79	4m 35s
<input type="checkbox"/>	4 /employment-opportunity-operations-manager-biologist	74 (2.88%)	40 (2.27%)	1.85	31s
<input type="checkbox"/>	5 /contact-us	71 (2.77%)	51 (2.9%)	1.39	1m 02s
<input type="checkbox"/>	6 /aw-rats-when-nights-are-cold-rats-seek-warm-places-to-nestle-in-like-car-engines	59 (2.3%)	55 (3.13%)	1.07	51s
<input type="checkbox"/>	7 /board-meetings-the-next-board-meeting-has-been-rescheduled-as-a-special-meeting-for-thursday-may-7-at-1-00-pm	57 (2.22%)	38 (2.16%)	1.50	26s
<input type="checkbox"/>	8 /fungus-gnats-mosquito-look-alikes	49 (1.91%)	47 (2.67%)	1.04	23s
<input type="checkbox"/>	9 /about-us	42 (1.64%)	35 (1.99%)	1.20	9s
<input type="checkbox"/>	10 /staff	36 (1.4%)	25 (1.42%)	1.44	19s

Item 2: The blank line with only the / means this is the Home page.

Item 3 is a new web page on hantavirus: <https://mvmdistrict.specialdistrict.org/hantavirus-are-we-at-risk>

3. GM Cabrera attended a Pacific Gas & Electric Wildfire Safety webinar on 5/5.
4. The Goleta Slough Ad Hoc Committee met on 5/5. The results of that meeting were presented by Trustee Williams at the Special Board meeting on 5/7.
5. S. Fekete, R. Sharp, K. Schultz and I. Ibarra attended a nesting bird workshop field day, sponsored by the Western Section of The Wildlife Society, which was held at the Stunt Ranch UCLA Preserve in Calabasas. 5/8.
6. Vector Control Assistant Ryan Tang began working at the District on 5/11. He will be with the District until late August.
7. Trustee Steven Gaulin visited the District office for an onboarding meeting. 5/18.
8. GM Cabrera attended a webinar on “Reasonable Suspicion for Drug and/or Alcohol Use by Employees at Work”. 5/19.
9. GM Cabrera attended the Santa Barbara County Office of Emergency Management meeting with a presentation on the 2026 Santa Barbara County Fire Season Outlook. 5/20.
10. GM Cabrera attended the Goleta Slough Management Committee online meeting and gave an update on the drafting of the District’s Integrated Mosquito & Vector Management Plan (including the Special Coastal Procedures Appendix) and considerations for Belding’s Savannah Sparrow surveys, as described in agenda item 7A. 5/21.
11. V. Ibarra and K. Schultz attended the online Integrated Mosquito Management Working Group quarterly meeting for the Mosquito & Vector Control Association of CA, Southern California Region. 5/27.
12. K. Schultz viewed a webinar by VecTech, “An Introduction to IDX, a Computer-Based Mosquito and Tick Identification System.” Sponsored by Target Specialty Products. 5/28.
13. Field staff held a pesticide application equipment training and calibration on 5/29.
14. K. Schultz, J. Sprigg, R. Sharp, S. Fekete and V. Ibarra viewed a three-part virtual mosquito identification webinar series offered by the New Orleans Mosquito, Termite and Rodent Control Board. They also received continuing education hours for attending these. 5/15, 5/22 and 5/29.

15. Instagram post @mosquitosantabarbara on 5/26:

Feeling spooked by hantavirus?

Knowledge is power! →

The hantavirus cruise ship infections that recently made big news were caused by a different strain of the disease than we have in California.

Sin Nombre virus (SNV), the strain of hantavirus found in California, is:

- not highly contagious
- does not spread from person to person
- not likely to occur in urban and suburban environments →

The SNV strain is carried by small rodents typically found in rural areas.

Most cases of SNV are caused by this guy.



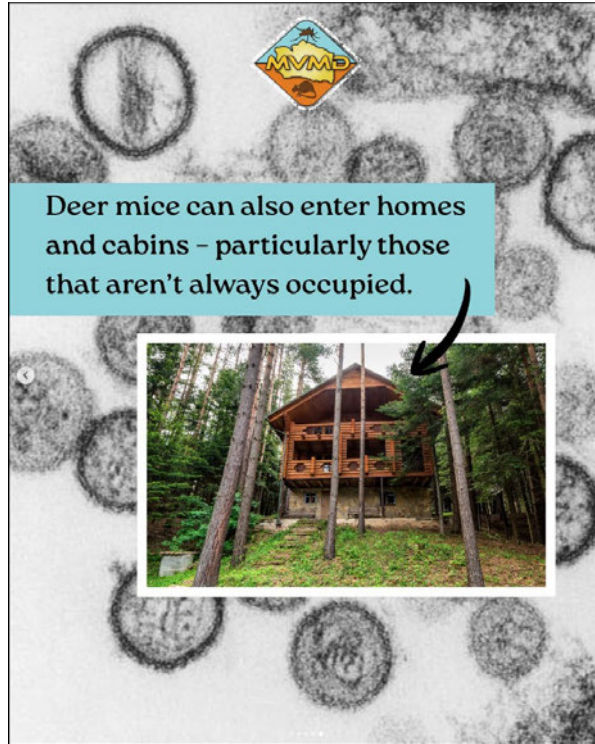
deer mouse →

Infections are caused by breathing in contaminated dust particles in areas soiled by rodent urine and droppings.

Avoid hantavirus by NOT hanging out in places like this that could be infested with deer mice.



→



Upcoming:

1. Account review with PARS (Public Agency Retirement System). 6/15.
2. Juneteenth Holiday. Office will be open. 6/19.
3. Independence Day. 250 years. July 4 is on a Saturday so the office will be closed on Friday, July 3.