

**Sacramento-Yolo
MOSQUITO & VECTOR
CONTROL DISTRICT**

JANUARY 20, 2026

BOARD OF TRUSTEES

BOARD PACKET

10:00 A.M.

**8631 BOND ROAD
ELK GROVE, CA 95624**

**SACRAMENTO/YOLO MOSQUITO
& VECTOR CONTROL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING**

8631 Bond Road
Elk Grove, CA 95624

AGENDA
January 20, 2026
10:00 AM

In compliance with the Americans with Disability Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District office at (916) 685-1022 or (916) 685-5464 (fax). Requests must be made as early as possible, and at least one-full business day before the start of the meeting.

Documents and materials relating to an open session agenda item that are provided to the SYMVCD Board less than 72 hours prior to a regular meeting will be available for public inspection and copying at 8631 Bond Road, Elk Grove, Ca 95624. The documents will also be available on the agency's website at www.fightthebite.net.

IMPORTANT NOTICE REGARDING VIRTUAL PUBLIC PARTICIPATION: The District currently provides in person as well as virtual public participation via the Zoom link below until further notice. The public shall have the opportunity to directly address the Board on any item of interest before or during the Board's consideration of that item. Public comment on items within the jurisdiction of the Board is welcomed, subject to reasonable time limitations for each speaker.

Zoom link and call in numbers are available at the meeting registration link on our website at <https://www.fightthebite.net/about/about-the-board/>

CALL TO ORDER:

- Roll Call
- Pledge of Allegiance

1. Board Review and Discussion of the District 2024-2025 Audit

2. Items for Approval by General Consent:

- a. Minutes of the December 16, 2025 Board of Trustees Meeting
- b. Expenditures for December 2025
- c. Board Review and Consideration of District Annual Safety Committee Report
- d. Board Review and Consideration of a Temporary Work Assignment

3. Opportunity for Public Comment

This item is reserved for members of the public who wish to speak on items not on the agenda

4. Reports to the Board

- Manager's Report
- Oral Reports from District Departments
 - Urban Operations Supervisor
 - Field Supervisor South Yolo
 - Shop Supervisor
- Written Reports from District Departments
 - Lab/Surveillance
 - Ecological Management
 - Biological Control
 - Larval and Adult Control
 - Public Outreach

5. Board Review of the District's 5-Year Plan

6. Board Review and Consideration of Contract with Farm Air for Aerial Larviciding Services

7. Board Review and Consideration of Contract with VDCI for Aerial Adulthiciding Services

8. Closed Session-Public Employee Performance Evaluation (Gov. Code § 54957): Manager

9. Board Review and Consideration for Approval of Amendment to General Manager Employment Agreement

10. Board Consideration and Approval of District Officers for President, Vice President, and Secretary, and Delegating the Manager to Perform the Responsibilities of the Secretary

11. Board/Staff Reports and Requests

12. Adjournment

Sacramento-Yolo Mosquito and Vector Control District

January 20, 2025 Board Meeting

1. Board Review and Discussion of the 2024-2025 District Audit

Staff Report:

Please find enclosed the 2024-2025 District Audit. A representative from Mann, Urrutia, Nelson CPAs and Associates LLP will be available to answer any questions the Board may have.

Recommendation:

Staff recommends acceptance of the report.

Date

To the Board of Trustees and Management
Sacramento-Yolo Mosquito & Vector Control District
8631 Bond Road
Elk Grove, California 95624

In planning and performing our audit of the financial statements of Sacramento-Yolo Mosquito & Vector Control District (the District) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's system of internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated **Date**, on the financial statements of the District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

MUN CPAs, LLP

DRAFT

SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT
SUMMARY OF MANAGEMENT LETTER RECOMMENDATIONS
JUNE 30, 2025

Inventory

During our review of inventory, we noted 11 of 46 inventory items utilized an incorrect formula to calculate the inventory total. We recommend that the District perform a review over their inventory listing during year-end closing.

Compensated Absences

Upon review of the accumulated vacation schedule, MUN noted only vacation pay was recorded but comp pay, medicare-vacation and medicare-comp have not been recorded. We recommend that the District ensure accumulated vacation related liabilities be properly recorded during year-end closing.

Subscription-Based Information Technology Arrangements

Upon review and inquiry regarding compliance with SB 272, we noted that the current listing of subscriptions available on the District's website is not up to date. We recommend that the District perform a review over their Enterprise System Catalog available on their website to ensure it remains up to date.

DRAFT

SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT

STATUS OF PRIOR YEAR FINDINGS

JUNE 30, 2024

Financial Reporting

During our test of controls over bank reconciliations we noted that 1 out of the 3 selected bank reconciliations was not completed on a timely basis. We recommend the District perform bank reconciliations on a timely basis at the beginning of each month for the previous month.

During our test of controls over journal entries we noted that out of the 40 journal entries selected for testing, 26 of them did not have a signature from a manager indicating review and approval. We recommend that the District maintain proper approvals for all journal entries.

Status: Implemented

Cash Disbursements

During our testing of cash disbursements we noted that 1 out of the 40 selected disbursements did not have a purchase order approved by a manager. We recommend that the District maintain proper approvals for all purchase orders.

During our testing of cash disbursements we noted that 3 out of 40 selected disbursements did not have a signature from the Administrative Assistant to document review of the invoice and the purchase order before entering into Quickbooks. We recommend that the District implement procedures to ensure that the Administrative Assistant is reviewing all invoices and purchase orders before entering them into Quickbooks.

Status: Implemented

Capital Assets

During our testing of capital assets, we noted 4 items that were recorded as disposals in the current year had been disposed of in prior years. We recommend the District perform a periodic physical inventory of all District capital assets to ensure the capital asset listing is properly reconciled to the accounting system.

Status: Implemented

Compensated Absences

During our procedures over compensated absences, we noted that 3 out of the 6 employees selected for testing did not have an updated Personnel Action Form (PAF) for the COLA increase in July of 2023. We recommend the District implement procedures to ensure employees' current payrates are properly documented on the PAF's.

Status: Implemented

[Date]

To the Board of Trustees and Management
Sacramento-Yolo Mosquito & Vector Control District
8631 Bond Road
Elk Grove, California 95624

We have audited the financial statements of the governmental activities and the major fund of Sacramento-Yolo Mosquito & Vector Control District (the District) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 6, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Depreciation: Management's estimate of depreciation is based on the District's capitalization policy.

Net Pension liability and other post-employment benefits (OPEB) liability: Management's estimates for the net pension and net OPEB liabilities are based on actuarial valuations.

Lease right-to-use asset and liabilities: Management's estimate of leases is based on the present value of payments to be made.

We evaluated the methods, assumptions, and data used to develop the accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The misstatements detected as a result of audit procedures are in Attachment A and were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated [Date of Management Representation Letter].

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management’s discussion and analysis and the OPEB and pension required schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of Sacramento-Yolo Mosquito & Vector Control District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

MUN CPAs, LLP

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Attachment A

SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT
SUMMARY OF AUDIT ADJUSTMENTS
June 30, 2025

Description	Effect - Increase (Decrease)				
	Assets & Deferred Outflows	Liabilities & Deferred Inflows	Equity	Revenue	Expenses
<u>Current Year Differences</u>					
To correct inventory balance	\$ 77,920	\$ -	\$ -	\$ -	\$ (77,920)
To correct compensated absences	\$ -	\$ 57,650	\$ -	\$ -	\$ 57,650
To record GASB 87 assets and liabilities	\$2,438,673	\$ 165,194	\$ -	\$ -	\$ (2,273,479)
Total Income Statement Effect				<u>\$ -</u>	<u>\$ (2,293,749)</u>
Balance Sheet Effect	<u>\$2,516,593</u>	<u>\$ 222,844</u>	<u>\$ -</u>		

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ANNUAL FINANCIAL REPORT
WITH
INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2025

DRAFT

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Sacramento - Yolo Mosquito and Vector Control District
Elk Grove, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Sacramento - Yolo Mosquito and Vector Control District (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Sacramento - Yolo Mosquito and Vector Control District as of June 30, 2025, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter: Change in Accounting Principle

As described in Note 1 to the financial statements, the District adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 10, schedules related to the District's net pension liability on pages 39 - 42, and the schedules related to the District's net other post employment benefits liability on pages 43 - 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Sacramento, California
January 13, 2026

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

The following Management's Discussion and Analysis (MD&A) of the Sacramento-Yolo Mosquito and Vector Control District's (the "District") activities and financial performance provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2025.

Following this MD&A are the basic financial statements of the District together with the notes are essential to a full understanding of the data contained in the financial statements.

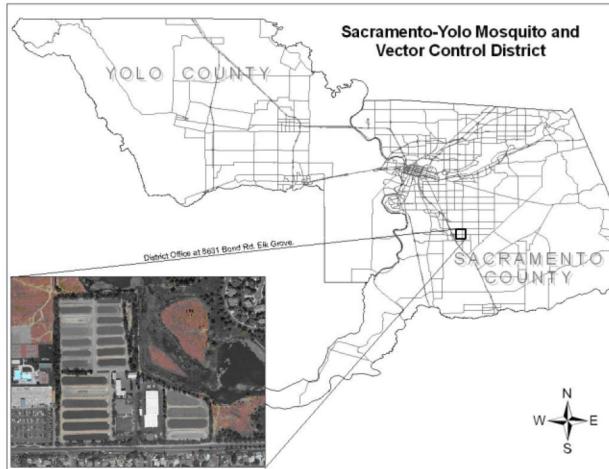
DISTRICT ACTIVITIES HIGHLIGHTS

The District is headquartered in South Sacramento County on Bond Road. District facilities also include a Yolo County service office in Woodland, California. The District has provided mosquito and vector control for Sacramento and Yolo counties since it was established in 1946. The Board of Trustees consists of 13 trustees which are appointed by the each of the two counties and the incorporated cities served by the District. The General Manager coordinates and oversees the activities of the District and supervises over 75 Board authorized positions who work together in the public interest.

Mosquitoes that can carry encephalitis, malaria, West Nile virus and canine heartworm are prevalent throughout the District. Yellow jacket infestation outbreaks can occur seasonally and become a public health threat and severe nuisance to the public and domestic animals. Ticks are sampled and analyzed for abundance and the presence of tick borne diseases such as Lyme's disease, babesia, or ehrlichiosis.

Mosquito and vector control activities include the principles of Integrated Pest Management ("IPM"). These principles include public education regarding mosquitoes and other vectors, surveillance of vector populations through trapping and monitoring, physical control, larval mosquito control, adult mosquito control, and applied research. These activities are generally conducted throughout the year, with the highest level of activity occurring between the months of April and October when insect abundance and activity tends to be at their peaks.

The District received \$22,585,559 in revenues for fiscal year 2024-2025, an increase of \$1,137,668 from fiscal year 2023-2024. Expenditures decreased by \$91,898 from the previous fiscal year. The increase in revenues is consistent with the continued stabilization of the housing market and the decrease in expenditures is mainly due to annual fluctuations in operating expense. The District also made an additional discretionary payment to the CalPERS Unfunded Pension Liability during this period.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

Vehicle and Equipment Maintenance

The District has over 100 vehicles maintained by 3 full-time mechanics. Pumps, spray equipment, and other specialized equipment are maintained by District shop personnel.

GIS and IT Systems

The District employs two full-time personnel to ensure information technology and geographic information systems are of the latest technology available and provide District field personnel with the most efficient tools available to allow them to do their jobs effectively.

Contract, Professional Services and Support Systems

This category includes items such as the aerial applicators used to spray the larvicides and adulticides, legal services, training and conference attendance, utilities and fuel, grounds and maintenance, and other support systems.

Other Post Retirement Benefits

The District has implemented GASB 75 which resulted in a net other post retirement benefits (OPEB) liability. See Notes 8 for more detail.

Public Education

The public information and education department strives to promote awareness of mosquitoes and diseases transmitted by mosquitoes through an aggressive advertising campaign utilizing a variety of elements including television ads, radio spots, online advertising and outdoor messages such as bus ads and billboards. Main messages include the importance of draining stagnant water to eliminate mosquito breeding sources and personal protection through the use of an effective mosquito repellent when spending time outdoors. Education and outreach efforts include school and community presentations, reaching out to local elected officials and participation in a variety of community events to disseminate prevention messages.

Ecological Management

Three full-time employees work with local, state, and federal resource agencies as well as private land-owners to develop strategies that reduce mosquito development through ecological management. In addition, this department administratively prepares abatement orders to private land owners that fail to address mosquitoes on property they own. While a minor portion of the operating budget is directed to this department, the annual goals are to facilitate changes in land management that are anticipated to ultimately reduce mosquito development overall and reduce costs in other categories.

Biological Control

Three fulltime employees, supplemented with seasonal employees, culture and maintain mosquito fish at the District facility in Elk Grove. Twenty three ponds produce approximately 4,000 pounds of fish annually that are stocked in permanent and semipermanent bodies of water that produce, or have the potential to produce, immature mosquitoes. Sources where mosquito fish are planted on an annual basis include irrigated agriculture and ditches, wetlands, and unmaintained swimming pools.

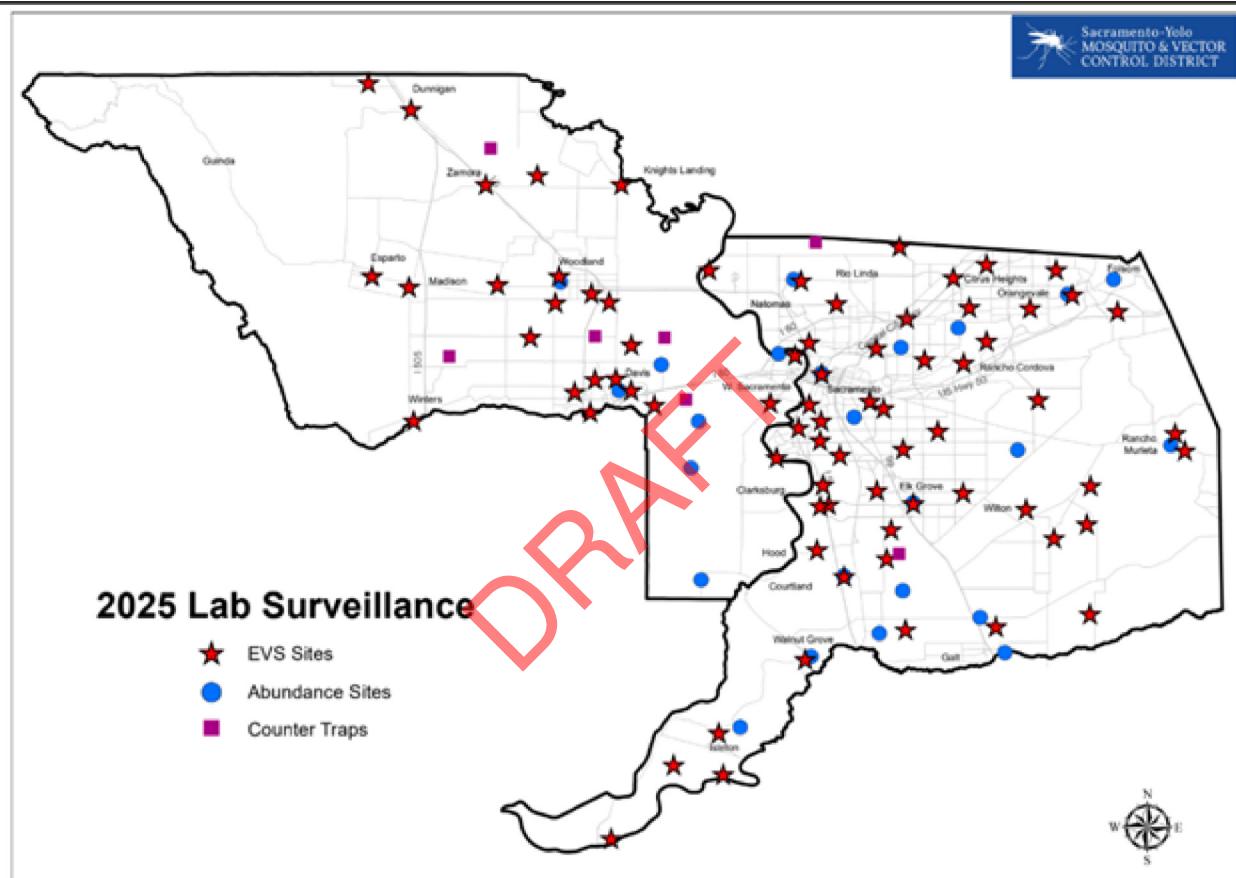
Larval Mosquito Surveillance and Control

Forty-two full-time employees and numerous seasonal staff to conduct surveillance of aquatic sites to determine larval abundance and take corrective measures. When biological or ecological measures are not feasible, the use of microbial larvicides and insect growth regulators are used to reduce immature mosquito populations. Typical sites include irrigated agriculture, wetlands, storm drains, and backyard swimming pools. Tens of thousands of treatments are annually made at these locations.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

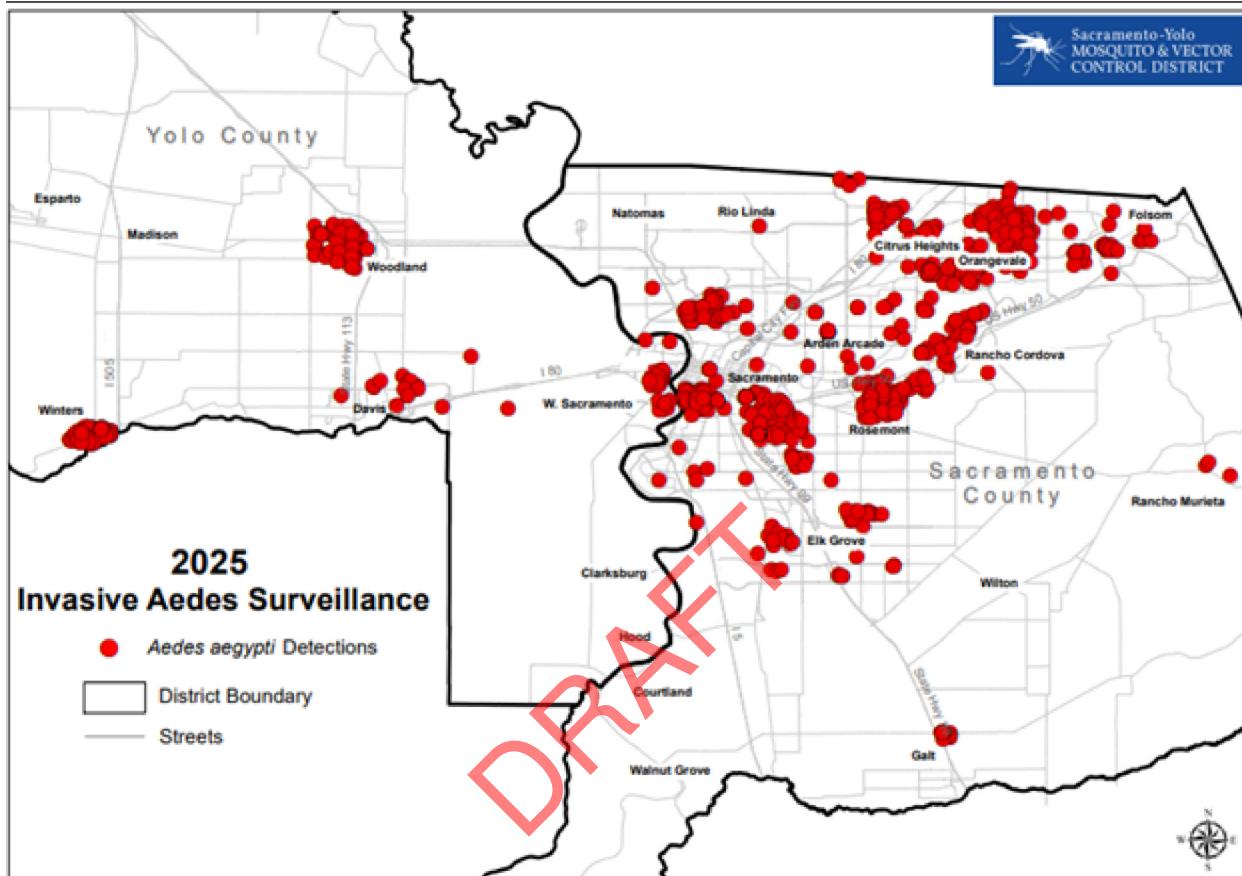
Adult Mosquito Surveillance and Adult Mosquito Control Agents

Twelve full-time employees, supplemented with seasonal employees are responsible for adult mosquito surveillance to determine when numeric thresholds and risk assessments are met. A variety of traps are distributed throughout Sacramento and Yolo County(s) to assess adult mosquito populations and disease risk. Analysis of these surveillance results direct control methods designed to reduce adult mosquito populations and reduce the risk of disease transmission and annoyance.



SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

The detection of *Aedes aegypti* and *Aedes albopictus* is highlighted in the following map.



Significant Events

West Nile virus ("WNV") continues to be the primary mosquito borne disease in California. This virus is carried by mosquitoes and remains a significant threat to the public health of residents within the District. In fiscal year 2024-2025, the District continued to see WNV activity in areas of Sacramento and Yolo Counties resulting in the need to treat various areas of the District for adult mosquitoes. However, the level of virus activity did not necessitate applications to be made over urban parts of the District and were handled with ground based treatments.

The District contracts with Vector Disease Control Incorporated (VDCI) for aerial adult mosquito control measures in both urban and rural areas of the District. VDCI stationed an airplane in Sacramento to be available whenever the need arose to treat adult mosquitoes and combat WNV. Numerous rural applications were made by VDCI during the mosquito season.

The mosquito species, *Aedes aegypti*, was first detected in the District on August 29th 2019 in Citrus Heights. This particular mosquito is not native to this area but over the past 10 years has been slowly establishing itself in various parts of California. Increased introductions of invasive mosquitoes throughout the District have continued to require staff time and resources. The District did incorporate a sterile insect technique program this year. The SIT program consisted of releasing sterile males into a small area of the District to mate with the wild females in the area. The results of the program are still under review but we do anticipate this situation requiring more time and staff in the future. The surveillance and control efforts for this mosquito are more labor intensive than our traditional native species and therefore required more time and effort from staff at the end of our West Nile season.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

FINANCIAL POSITION SUMMARY

The District has designed a financial accounting system to record its financial activities, provide budgetary control and analysis, and report its financial position and results of operations. A condensed summary of the District's financial statements is shown below:

Condensed Summary of Assets, Liabilities and Net Position (Government-wide):

	2025	2024	Change
Assets			
Current and other assets	\$ 24,496,914	\$ 25,728,548	\$ (1,231,634)
Capital assets, net	<u>5,456,466</u>	<u>3,297,494</u>	<u>2,158,972</u>
Total Assets	<u>29,953,380</u>	<u>29,026,042</u>	<u>927,338</u>
Deferred outflows of resources	<u>10,254,710</u>	<u>8,948,822</u>	<u>1,305,888</u>
Liabilities			
Current and other liabilities	308,430	444,874	(136,444)
Long-term liabilities	<u>9,408,740</u>	<u>11,481,196</u>	<u>(2,072,456)</u>
Total Liabilities	<u>9,717,170</u>	<u>11,926,070</u>	<u>(2,208,900)</u>
Deferred inflows of resources	<u>3,013,757</u>	<u>3,298,590</u>	<u>(284,833)</u>
Net Position			
Invested in capital assets	5,291,272	3,297,494	1,993,778
Unrestricted net position	<u>22,185,891</u>	<u>19,452,710</u>	<u>2,733,181</u>
Total Net Position	<u>\$ 27,477,163</u>	<u>\$ 22,750,204</u>	<u>\$ 4,726,959</u>

The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$27,477,163 at June 30, 2025, an increase of \$4,726,959 from June 30, 2024. This increase in net position can be attributed to a higher revenue receipt than expected. Capital assets increased \$2,158,972 in 2025 mainly due to addition of new vehicles obtained through financed purchases and leases totaling \$2,622,708 and depreciation/amortization expense of \$552,566.

Current and other assets include cash and short-term investments that are used to pay expenses and liabilities, make capital investments and provide working capital for the District. The District receives its revenues when property taxes are paid and remitted from the counties. Property taxes are due in semiannual installments and are generally paid in November, December, May and June of each year. Cash and investment levels are generally highest in December and June. These cash and investment balances carry the District's cash requirements for the next six months when virtually no cash revenues are received. Cash levels are lowest in October and April. The District has no debt financing.

Condensed Summary of Revenues and Expenses per the government-wide statements:

	2025	2024	Change
Revenues	\$ 22,585,559	\$ 21,447,891	\$ 1,137,668
Expenses	<u>17,858,600</u>	<u>17,950,498</u>	<u>(91,898)</u>
Excess of revenues over expenses	<u>\$ 4,726,959</u>	<u>\$ 3,497,393</u>	<u>\$ 1,229,566</u>

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

FINANCIAL OPERATIONS HIGHLIGHTS FOR FISCAL 2024-2025

- Revenues increased by \$1,137,668. This is due to the continued stabilization of the housing market and the increase in home values.
- Operating expenses decreased 1% from \$17,950,498 to \$17,858,600. The decrease in expenditures is consistent with annual fluctuations in needs for the District.
- The District has continued to recognize the potential for revenue and expenditure volatility resulting from legislative measures, current economic reality and the potential for emerging mosquitoes and mosquito borne diseases.

ANALYSIS OF SIGNIFICANT BUDGET-TO-ACTUAL VARIATIONS PER THE FUND FINANCIAL STATEMENTS

	June 30, 2025		
	Actual	Budget	Variance
Revenues	\$ 22,712,699	\$ 20,718,525	\$ 1,994,174
Expenditures	<u>26,581,648</u>	<u>21,249,712</u>	<u>(5,331,936)</u>
Net increase (decrease)	<u>\$ (3,868,949)</u>	<u>\$ (531,187)</u>	<u>\$ (3,337,762)</u>

The District prepares an annual budget and measures actual results versus budget amounts on a monthly and annual basis. The budget is prepared by management and approved by the Board of Trustees. During fiscal year 2024-2025 revenues exceeded budget by \$1,994,174. Property values have appeared to stabilize, and most analysts expect to see an increase in property values and sales which were reflected in the past few years. Revenue assumptions continue to be based on property tax revenues received from the previous year and anticipated growth forecasts. Counties determine the assessed valuations for the property tax rolls and the amount actually received is generally different than the budgeted amount due to changes in assessments and collections that occur during the year, as well as changes in the housing market as earlier described.

Operating expenses of the District are budgeted based on historical amounts and anticipated needs and events expected to occur during the fiscal year. With the arrival of West Nile virus, anticipating areas of outbreaks and determining appropriate responses can be difficult. In addition, the volatility of the state and local economic measures make forecasting of both revenues and expenditures challenging.

The District relies on local government programs for support services. For example, both Sacramento and Yolo county(s) have implemented restructuring of staffing that have a direct impact on District functions. The District has not received timely financial statements from Yolo County due to employee changes and restructuring, resulting in the District missing investment report deadlines. Revenue forecasting, expenditures in health care and retirement benefits, and coordination with local services will remain a challenge as the District is dependent on information from national, state and local sources.

FINANCIAL STATEMENTS

The District's financial statements are prepared on an accrual basis in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. The District is structured as a single governmental fund. Revenues are recognized when they become measurable and available. Expenses are recognized when incurred. Capital assets are capitalized and depreciated.

DESCRIPTION OF SIGNIFICANT CAPITAL ASSET ACTIVITIES

The District prepares a capital budget each year to plan for the orderly replenishment of equipment and facilities. Capital investments are usually financed internally from operations. During fiscal year 2025, the District made capital investment purchases totaling \$2,815,853.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

DESCRIPTION OF CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

West Nile Virus continues to be a significant mosquito borne disease in the District and now that it is endemic the extent of virus activity will be unknown from year to year. The Board of Trustees has committed funds to respond as appropriate to WNV and other diseases. The District will continue to respond to local outbreaks within the District boundaries as necessary. The increased detections of invasive mosquitoes over the past few years is a long-term challenge to the staffing resources of the District. We are in the process of evaluating staffing and equipment changes that will need to be made to address the situation. We anticipate that as the housing construction continues that we will have a need for more staff to address the needs of the residents appropriately.

USING THIS AUDIT REPORT

This annual financial report consists of two parts – management's discussion and analysis (this section), and the basic financial statements. The financial statements also include Notes to the Financial Statements that further explain some of the information in the financial statements and provide additional data regarding the Agency's operations.

ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Manager at 8631 Bond Road, Elk Grove, California 95624.

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025**

	Governmental Activities
<u>ASSETS</u>	
Cash and investments (Note 2)	\$ 19,043,818
Restricted cash (Note 2)	26,169
Cash with fiscal agent (Note 2, Note 10)	1,984,236
Accounts receivable	1,033,641
Interest receivable	146,745
Lease receivable (Note 3)	190,054
Inventory	1,798,636
Prepaid expenses	273,615
Capital assets, net of accumulated depreciation (Note 4)	<u>5,456,466</u>
Total Assets	<u>29,953,380</u>
Deferred outflows of resources	
Related to net other post-employment benefits (OPEB) liability (Note 8)	1,281,796
Related to net pension liability (Note 7)	<u>8,972,914</u>
Total Deferred Outflows of Resources	<u>10,254,710</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 40,208,090</u>
<u>LIABILITIES</u>	
Accounts payable and other accrued liabilities	\$ 308,430
Long term liabilities (Note 5):	
Due within one year	338,117
Due in more than one year	325,444
Net other post employment benefits (OPEB) liability (Note 8)	
Due in more than one year	1,601,090
Net pension liability (Note 7)	
Due in more than one year	<u>7,144,089</u>
Total Liabilities	<u>9,717,170</u>
Deferred inflows of resources	
Related to leases (Note 3)	183,716
Related to net other post-employment benefits (OPEB) liability (Note 8)	1,041,831
Related to net pension liability (Note 7)	<u>1,788,210</u>
Total Deferred Inflows of Resources	<u>3,013,757</u>
Total Liabilities and Deferred Inflows of Resources	<u>12,730,927</u>
<u>NET POSITION</u>	
Net investment in capital assets	5,291,272
Unrestricted	<u>22,185,891</u>
Total Net Position	<u>27,477,163</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 40,208,090</u>

See accompanying notes to the basic financial statements.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Program Revenues</u>			Net (Expense) Revenue and Change in Net Position
	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<u>Governmental Activities</u>				
General Government	\$ 17,858,600	\$ -	\$ -	\$ (17,858,600)
Total Governmental Activities	<u>\$ 17,858,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(17,858,600)</u>
General Revenues:				
Taxes				21,042,400
Interest				904,031
Rents and leases				48,196
Other revenue				<u>590,932</u>
Total General Revenues				<u>22,585,559</u>
Change in Net Position				
Net Position - July 1, 2024				4,726,959
Net Position - June 30, 2025				<u>22,750,204</u>
Net Position - June 30, 2025				<u>\$ 27,477,163</u>

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2025**

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and investments	\$ 19,043,818
Restricted cash	26,169
Cash with fiscal agent	1,984,236
Accounts receivable	1,033,641
Interest receivable	146,745
Lease receivable	190,054
Inventory	1,798,636
Prepaid expenses	<u>273,615</u>
 Total Assets	 <u>\$ 24,496,914</u>
<u>LIABILITIES</u>	
Accounts payable and other accrued liabilities	\$ 308,430
 Total Liabilities	 <u>308,430</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Leases	<u>183,716</u>
 Total Deferred Inflows of Resources	 <u>183,716</u>
<u>FUND BALANCE</u>	
Nonspendable	1,798,636
Inventory	273,615
Prepaid expenses	
Committed	2,000,000
Disease response	700,000
Capital outlay	
Assigned	1,984,236
Cash with fiscal agent	<u>17,248,281</u>
Unassigned	
 Total Fund Balance	 <u>24,004,768</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 24,496,914</u>

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025**

Total fund balance of the governmental fund	\$ 24,004,768
<i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund, net of accumulated depreciation of \$8,364,604.	5,456,466
Other long-term assets used in governmental activities are not financial resources and therefore not reported in the funds.	
OPEB contributions made subsequent to the measurement date	118,598
Deferred outflows related to changes in net OPEB liability	1,163,198
Pension contributions made subsequent to the measurement date	6,034,276
Deferred outflows related to changes in the net pension liability	2,938,638
Long term liabilities and related deferred items are not due and payable in the current period and therefore are not reported in the fund.	
Deferred inflows related to changes in the net pension liability	(1,788,210)
Net pension liability	(7,144,089)
Deferred inflows related to changes in net OPEB liability	(1,041,831)
Net OPEB liability	(1,601,090)
Compensated absences	(498,367)
Financed purchases	(60,972)
Lease liabilities	<u>(104,222)</u>
Net position of governmental activities	<u>\$ 27,477,163</u>

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>General Fund</u>
<u>REVENUES</u>	
Property taxes	\$ 20,717,408
Interest	904,031
Other tax revenue	324,992
Other revenues	<u>766,268</u>
Total Revenues	<u>22,712,699</u>
<u>EXPENDITURES</u>	
Aircraft services	947,201
Auditing / fiscal	37,000
Capital outlay	2,838,678
Communications	98,470
Control operations	48,855
Debt service:	
Principal	2,457,514
District office expenses	24,807
Ecological management	7,118
Fisheries	49,189
Gas and petroleum	170,929
Geographic information systems	3,330
Information technology	242,342
Insecticides	817,155
Insect growth regulator	1,022,703
Laboratory services	206,601
Liability insurance	296,536
Materials and supplies	18,592
Member / training	138,154
Microbial	1,121,131
Professional services	332,222
Public information	584,864
Research	52,533
Rents and leases	10,084
Safety program	4,546
Salaries and benefits	14,680,394
Structure and grounds	90,583
Utilities	119,817
Vehicle parts and labor	<u>160,300</u>
Total Expenditures	<u>26,581,648</u>
Excess (deficiency) of revenues over expenditures	<u>(3,868,949)</u>
<u>OTHER FINANCING SOURCES</u>	
Proceeds from financed purchases	1,315,559
Proceeds from inception of leases	<u>1,307,149</u>
Total Other Financing Sources	<u>2,622,708</u>
Net Change in Fund Balance	(1,246,241)
Fund Balance - July 1, 2024	<u>25,251,009</u>
Fund Balance - June 30, 2025	<u>\$ 24,004,768</u>

See accompanying notes to the basic financial statements.

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Reconciliation of the change in fund balance - governmental fund to the change in net position of governmental activities:

Change in fund balance - governmental fund	\$ (1,246,241)
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The governmental fund reports capital outlays as expenditures while governmental activities report depreciation as expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	2,838,678
Depreciation expense	(552,566)

Gain (loss) from disposal of capital assets - in the governmental fund, the entire proceeds are recorded as revenue (expense), but only the resulting gain (loss) is recorded in the government wide statements net of the disposed assets' book value.

(127,140)	
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental fund:

Compensated absences	(74,750)
Changes in the net pension liability and related deferrals	4,243,472
Other post employment benefits and related deferrals	(189,300)

Debt proceeds provide current financial resources to governmental funds; however issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but in the statement of net position, the repayment reduces long-term liabilities.

Proceeds from financed purchases	(1,315,559)
Proceeds from lease liabilities	(1,307,149)
Principal payments	<u>2,457,514</u>

Change in net position of governmental activities	\$ <u>4,726,959</u>
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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE - GENERAL FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025**

	Budget			Variance-Favorable (Unfavorable)
	Original	Final	Actual	
<u>REVENUES</u>				
Total Revenues	\$ 20,718,525	\$ 20,718,525	\$ 22,712,699	\$ 1,994,174
<u>EXPENDITURES</u>				
Aircraft services	1,179,000	1,179,000	947,201	231,799
Auditing / fiscal	25,000	25,000	37,000	(12,000)
Capital outlay	680,000	680,000	2,838,678	(2,158,678)
Communications	100,000	100,000	98,470	1,530
Control operations	55,000	55,000	48,855	6,145
Debt service:				
Principal	-	-	2,457,514	(2,457,514)
District office expenses	25,000	25,000	24,807	193
Ecological management	23,000	23,000	7,118	15,882
Fisheries	35,000	35,000	49,189	(14,189)
Gas and petroleum	210,000	210,000	170,929	39,071
Geographic information systems	9,000	9,000	3,330	5,670
Information technology	130,000	130,000	242,342	(112,342)
Insecticides	900,000	900,000	817,155	82,845
Insect growth regulator	1,200,000	1,200,000	1,022,703	177,297
Laboratory services	204,000	204,000	206,601	(2,601)
Liability insurance	304,493	304,493	296,536	7,957
Materials and supplies	16,000	16,000	18,592	(2,592)
Member / training	182,500	182,500	138,154	44,346
Microbial	1,200,000	1,200,000	1,121,131	78,869
Professional services	326,000	326,000	332,222	(6,222)
Public information	700,000	700,000	584,864	115,136
Research	75,000	75,000	52,533	22,467
Rents and leases	712,000	712,000	10,084	701,916
Safety program	5,000	5,000	4,546	454
Salaries and benefits	12,519,219	12,519,219	14,680,394	(2,161,175)
Structure and grounds	150,000	150,000	90,583	59,417
Utilities	125,000	125,000	119,817	5,183
Vehicle parts and labor	159,500	159,500	160,300	(800)
Total Expenditures	21,249,712	21,249,712	26,581,648	(5,331,936)
Excess (deficiency) of revenues over expenditures	(531,187)	(531,187)	(3,868,949)	(3,337,762)
<u>OTHER FINANCING SOURCES</u>				
Proceeds from financed purchases	-	-	1,315,559	1,315,559
Proceeds from inception of leases	-	-	1,307,149	1,307,149
Total Other Financing Sources	-	-	2,622,708	2,622,708
Net Change in Fund Balance	\$ (531,187)	\$ (531,187)	(1,246,241)	\$ (715,054)
Fund Balance - July 1, 2024			25,251,009	
Fund Balance - June 30, 2025			\$ 24,004,768	

See accompanying notes to the basic financial statements.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Reporting Entity

The Sacramento – Yolo Mosquito and Vector Control District (the District) was formed by joint resolution of the Boards of Supervisors of Sacramento and Yolo Counties on June 18, 1946. The purpose of the District is to provide protection to the people against mosquito-borne diseases and relief from serious pest nuisance. The power to govern is derived from the State Health and Safety Code, Chapter 5 of Division 3. The District is governed by a Board of Trustees, each appointed for a two or four-year term by one of the eleven incorporated City Councils or by two of the County Boards of Supervisors.

B. Basis of Presentation

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These standards require that the financial statements described below be presented.

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the activities of the District's overall government. The District's net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities. Governmental activities generally are financed through taxes and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include grants and contributions that are restricted to meeting the operational needs of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's fund. The District's only governmental fund is the General Fund. The General Fund is the general operating fund of the District and is always classified as a major fund. It is used to account for all financial resources of the general government and is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, deferred inflows of resources, fund equity, revenues and expenditure/expenses.

C. Measurement Focus and Basis of Accounting

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. The modified accrual basis of accounting is used by the governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes, special assessments, interest revenue or charges for services. Revenues consist mainly of property taxes, which are calculated by Sacramento and Yolo Counties. Tax levies are established in March of each year and are generally due in two installments in April and December of each year. Tax payments are remitted to the District by the respective county offices.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Investments

The District holds cash and investments with the Yolo County Treasury and State of California Local Agency Investment Fund (LAIF). Yolo County maintains a cash and investments pool and allocates interest to the various funds based upon the average monthly cash balances. Investments held at June 30, 2025 with original maturities greater than three months are stated at fair value. Fair value is estimated based on quoted market prices at year end.

E. Accounts Receivable and Interest Receivable

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable. Major receivable balances for the governmental activities include revenue from other governments and interest.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as revenue from other governments and interest revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are recorded as deferred inflows of resources in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis of accounting. Interest and other inflows of resources are recorded when earned only if paid within 60 days of year-end since they would be considered both measurable and available.

F. Leases

Lessor

The District is a lessor for a noncancelable lease of office space. The District recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease terms, and (3) lease receipts.

- The District uses its incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Lessee

The District is a lessee for several noncancelable leases for vehicles. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District used the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstance that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

G. Inventory and Prepaid Expenses

Inventory is valued at cost, which approximates market, using the first-in/first out (FIFO) method. The costs of governmental fund-type inventory are recorded as expenditures when consumed rather than purchased.

Prepaid items are also recognized under the consumption method. Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid expenses in both government-wide and fund financial statements.

H. Capital Assets

In the government-wide financial statements, capital assets with a historical cost over \$2,500 are accounted for as capital assets. All capital assets are valued at historical cost, or an estimate of historical cost if actual cost is unavailable. Donated capital assets are valued at their estimated fair market value on the date received. Depreciation is computed for financial statement purposes using the straight-line method. The estimated useful lives for these depreciated assets are as follows:

Buildings and improvements	40 years
Vehicles, furniture, and equipment	5 to 7 years

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Compensated Absences

The District accounts for compensated absences in accordance with GASB Statement No. 101, *Compensated Absences*. Compensated absences include leave for which employees may receive cash payments or other forms of settlement, either during employment or upon termination. These include, but are not limited to, vacation leave, management leave, sick leave, holidays, and bereavement leave. Under GASB 101, a liability is recognized for: (1) leave that has been earned but not yet used, and (2) leave that has been used but not yet paid or settled. The liability is measured based on the amount of leave that is more likely than not to be paid or settled. This includes applicable salary-related payments, if those contributions are directly associated with the payment of compensated absences.

J. Property Taxes

Property tax revenue is recognized in the fiscal year for which the tax and assessment is levied. The counties of Yolo and Sacramento levy, bill, and collect property taxes and special assessments for the District. Under the counties' "teeter plans," the counties remit the entire amount levied and handle all delinquencies, retaining interest and penalties.

The term "unsecured" refers to taxes on personal property other than real estate, land, and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized by the District in the fiscal year they are assessed.

The counties of Yolo and Sacramento assess properties, bill for, collect, and distribute property taxes for the District per the following schedule:

	DATE Secured	Unsecured
Valuation dates	March 1	March 1
Lien/levy dates	July 1	July 1
Due dates	50% on November 1 50% on February 1	July 1
Delinquent dates	December 10, April 10	August 31

K. Pensions

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

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Other Post Employment Benefits

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

Generally accepted accounting principles require that the reported results must pertain to liability and assets information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 - June 30, 2024

M. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position, or balance sheet, will sometimes report a section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will be recognized as an outflow of resources (expense) until then. The District has items that qualify for reporting in this category, related to pensions and other post-employment benefits which are described further in Notes 7 and 8.

In addition to liabilities, the Statement of Net Position, or balance sheet, will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has items that qualify for reporting in this category related to leases, pensions and other post-employment benefits as described further in Notes 3, 7, and 8.

N. Budgets and Budgetary Accounting

The Board of Trustees approves a tentative budget no later than June 30 of each year, and adopts a final budget no later than August 30. From the effective date of the budget, the amounts stated therein as proposed expenditures become appropriations. The Board of Trustees may amend the budget by resolution during the fiscal year or make transfers from one object or purpose to another within the same budget unit.

A budget is adopted for the General Fund on a basis which materially conforms to accounting principles generally accepted in the United States of America.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Equity Classifications

Government-Wide Statements

Net position is the excess of all the District's assets and deferred outflows of resources over all of its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the government-wide level, and are described below:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, constructions, or improvements of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "net investment in capital assets," or "restricted."

Fund Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nonspendable - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- d. Assigned - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed.
- e. Unassigned - Amounts representing the residual classification for the general fund.

Further detail about the District's fund balance classification is described in Note 6.

Excess of Expenditures over Appropriations

For the year ended June 30, 2025, expenditures exceeded appropriations in the General Fund by \$5,331,936 primarily due to higher spending on salaries and benefits and unbudgeted principal payments on debt.

P. Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts on revenues and expenses during the reporting period. Actual results could differ from those estimates.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Implementation of Government Accounting Standards Board Statements

Effective July 1, 2024, the District implemented the following accounting and financial reporting standards:

[Governmental Accounting Standards Board Statement No. 101](#)

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for the District's fiscal year ending June 30, 2025. There was no significant impact to the financial statements as a result of this statement.

[Governmental Accounting Standards Board Statement No. 102](#)

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The primary objective of this Statement is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. A concentration is defined as a lack of diversity related to an aspect of a significant inflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. The requirements of this statement are effective for the District's fiscal year ending June 30, 2025. There was no significant impact to the financial statements as a result of this statement.

R. Future Government Accounting Standards Board Statements

These statements are not effective until July 1, 2025 or later and may be applicable for the District. However, the District has not determined the effects, if any, on the financial statements.

[Governmental Accounting Standards Board Statement No. 103](#)

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this statement are effective for the District's fiscal year ending June 30, 2026.

[Governmental Accounting Standards Board Statement No. 104](#)

In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objectives of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital asset note disclosures required by Statement 34, and also requires additional disclosures for capital assets held for sale. The requirements of this statement are effective for the District's fiscal year ending June 30, 2026.

[Governmental Accounting Standards Board Statement No. 105](#)

In December 2025, GASB issued Statement No. 105, *Subsequent Events*. The primary objective of this Statement is to improve the financial reporting requirements for subsequent events. The requirements of this Statement will improve financial reporting related to subsequent events by (1) clarifying the subsequent events time frame and the subsequent events that constitute recognized and nonrecognized events and (2) specifying the information items that are required to be disclosed about subsequent events. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2: CASH AND INVESTMENTS

Cash and investments at June 30, 2025 were classified in the accompanying financial statements as follows:

Cash and investments	\$ 19,043,818
Restricted cash	26,169
Cash with fiscal agent	<u>1,984,236</u>
 Total Cash and Investments	 <u>\$ 21,054,223</u>

Restricted cash includes District employee flexible spending account funds held in a financial institution. The balance is offset by a corresponding amount included in accounts payable and other accrued liabilities on the statement of net position and balance sheet for the governmental fund.

Cash with fiscal agent represents funds held with the District's insurance joint powers authority. See Note 10 for more information.

Cash and investments at June 30, 2025 consisted of the following:

Pooled funds:	
Cash in County Treasury	\$ 815,849
LAIF	18,249,241
Cash with fiscal agent	1,984,236
Non-pooled deposits:	
Cash on hand	560
Undeposited funds	<u>4,337</u>
 Total Cash and Investments	 <u>\$ 21,054,223</u>

Authorized Investments

Investments are selected based on safety, liquidity, and yield. The District's investment policy indicates that the District is authorized to invest in the following: the Yolo County Treasurer Investment Pool, the State Treasurer's Local Agency Investment Fund, member contingency fund deposits with the Vector Control Joint Powers Agency, and prefunding of Other Post Employment Benefits (OPEB) through California Public Employer's Retiree Benefit Trust Program (CERBT).

Interest Rate Risk and Credit Risk

Interest rate risk is the risk that market rate changes that could adversely affect the fair values of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District limits its exposure to fair value losses arising from rising interest rate by investing in pools with average maturities of less than one year.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. At June 30, 2025, the District had no investments other than their investment in the State and County investment pools. The fair value of the District's investments in these pools is classified as a cash equivalent.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. At June 30, 2025, the District had no concentration of credit risk.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession on an outside party. The custodial credit risk for investments is the risk that in the event of the failure of the counter-party to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure of custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state and local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies.

At June 30, 2025, the deposits with financial institutions in excess of the federal deposit insurance limits were collateralized as required by law. As of June 30, 2025, the carrying amount of the District's cash in county treasury (including LAIF balances held by the County) totaled \$19,065,090 and the bank balance totaled \$21,252,743. The difference between the carrying amount and the bank total is due to normal deposits in transit and outstanding checks.

Investments in State and County Investment Pool

The District maintains substantially all of its cash in the County of Yolo Treasury and the State of California Local Agency Investment Fund. The District is a voluntary participant in the LAIF that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. In accordance with applicable State laws, the County of Yolo Treasurer may invest in derivative securities with the State of California. However, at June 30, 2025, the County of Yolo Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles. The fair value of the District's investments in these pools are classified as a cash equivalent in the accompanying financial statements. Interest earned is deposited annually to participating funds. Any investment gains or losses are proportionately shared by all funds in the pool.

NOTE 3: LEASE RECEIVABLE

The District is reporting a lease receivable of \$190,054 and deferred inflow of resources of \$183,716 at June 30, 2025. For the year-ended June 30, 2025, the District reported lease revenue of \$48,196 and interest revenue of \$3,554 related to lease payments received for the following agreement:

<u>Lease</u>	<u>Lease Receivable</u>	<u>Lease Revenue</u>	<u>Lease Interest Revenue</u>
Building lease	\$ 190,054	\$ 48,196	\$ 3,554
Total	\$ 190,054	\$ 48,196	\$ 3,554

Building lease - The District entered into a lease in October 2014 as lessor for the use of office space owned by the District. The lease was renewed on March 2023 with monthly fixed payments of \$4,000 with an annual 3.0% increase. The lease is currently set to expire on February 2029.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4: CAPITAL ASSETS

The District's capital asset activity during the year ended June 30, 2025 was as follows:

	<u>July 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2025</u>
Capital assets not being depreciated				
Work-In process	\$ 239,154	\$ -	\$ -	\$ -
Land, buildings and improvements	<u>1,299,106</u>	<u>22,825</u>	<u>(3,900)</u>	<u>1,318,031</u>
Total capital assets not being depreciated	<u>1,538,260</u>	<u>22,825</u>	<u>(3,900)</u>	<u>1,318,031</u>
Capital assets being depreciated				
Autos & trucks	121,606	-	(7,725)	113,881
Equipment and vehicles	4,921,236	1,508,704	(1,248,496)	5,420,598
Bond road facility	5,069,907	-	-	5,069,907
Woodland facility	708,574	-	-	708,574
Right-to-use lease assets	-	1,307,149	-	1,307,149
Total capital assets being depreciated	<u>10,821,323</u>	<u>2,815,853</u>	<u>(1,256,221)</u>	<u>12,620,109</u>
Less: Accumulated depreciation				
Plant and improvements	(406,366)	(51,657)	2,292	(455,731)
Autos & trucks	(21,562)	(16,269)	1,780	(36,051)
Equipment and vehicles	(4,377,512)	(222,105)	1,128,909	(3,470,708)
Bond road facility	(3,861,645)	(127,751)	-	(3,989,396)
Woodland facility	(395,004)	(17,714)	-	(412,718)
Right-to-use lease assets	-	(117,070)	-	(117,070)
Total accumulated depreciation	<u>(9,062,089)</u>	<u>(552,566)</u>	<u>1,132,981</u>	<u>(8,481,674)</u>
Capital assets, net	<u>\$ 3,297,494</u>	<u>\$ 2,286,112</u>	<u>\$ (127,140)</u>	<u>\$ 5,456,466</u>

Depreciation and amortization expenses totaled \$552,566 for the year ended June 30, 2025.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5: LONG-TERM LIABILITIES

A summary of long-term liability activity for the year ended June 30, 2025 was as follows:

	<u>July 1, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2025</u>	<u>Due within One Year</u>
Financed purchases	\$ -	\$ 1,315,559	\$ (1,254,587)	\$ 60,972	\$ 23,098
Lease liabilities	<u>_____</u> - -	<u>1,307,149</u>	<u>(1,202,927)</u>	<u>104,222</u>	<u>65,835</u>
Total	<u>_____</u> - -	<u>2,622,708</u>	<u>(2,457,514)</u>	<u>165,194</u>	<u>88,933</u>
Other liabilities:					
Compensated absences	<u>423,617</u>	<u>74,750</u>	<u>-</u>	<u>498,367</u>	<u>249,184</u>
Total Long-Term Liabilities	<u>\$ 423,617</u>	<u>\$ 2,697,458</u>	<u>\$ (2,457,514)</u>	<u>\$ 663,561</u>	<u>\$ 338,117</u>

Financed Purchase

In September 2024, the District entered into a financed purchase agreement for thirty-two vehicles that are cancelable by either party with 30 days' notice. The financed purchase bears interest at 3.44% with monthly payments of principal and interest due beginning December 2024. The assets acquired through the financed purchase agreement were put into service in 2024 and 2025. Upon delivery of the vehicles, the District would pay the principal balance owed less \$1. The assets have been recorded at a cost of \$1,315,559, less accumulated depreciation of \$66,965 as of June 30, 2025. Depreciation totaling \$117,070 for the year ended June 30, 2025 is included with depreciation expense. Future annual payments on the financed purchase obligation are as follows:

<u>For the Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 23,098	\$ 795
2027	23,098	795
2028	<u>14,776</u>	<u>508</u>
Total	<u>\$ 60,972</u>	<u>\$ 2,098</u>

Right-to-Use Lease

In September 2024, the District entered into an agreement to lease twenty-eight vehicles for the District. The lease bears interest at 3.44% with monthly payments of principal and interest due beginning December 2024. Each vehicle requires 36 monthly installments beginning upon their delivery. Upon delivery of the vehicles, the District would pay the principal balance owed less \$1. The total of the District's right-to-use lease assets are recorded at cost of \$1,307,149, less accumulated amortization of \$117,070. Amortization totaling \$117,070 for the year ended June 30, 2025 is included with depreciation expense. Future annual payments on the lease liabilities are as follows:

<u>For the Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 65,835	\$ 2,265
2027	22,135	761
2028	<u>16,252</u>	<u>559</u>
Total	<u>\$ 104,222</u>	<u>\$ 3,585</u>

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 6: FUND BALANCE

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

The District's non-spendable fund balance totaled \$2,072,251 as of June 30, 2025 and consisted of inventory and prepaid expenses.

The Board of Trustees, as the District's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal action. These committed amounts cannot be used for any other purpose unless the Board of Trustees removes or changes the specified use through the same type of formal action taken to establish the commitment. As of June 30, 2025, the District had a \$2,000,000 commitment for vector & disease response and a \$700,000 commitment for capital outlay.

Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted or committed. The District has delegated the authority to assign fund balance to the Manager. As of June 30, 2025, the District had an assignment of \$1,984,236 for cash that is held with their fiscal agent.

The accounting policies of the District consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts, and unassigned amounts.

NOTE 7: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all others). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety and miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the safety or miscellaneous pools. The District sponsors two rate plans (both miscellaneous). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits.

The District has one local Miscellaneous Retirement Benefit Plan, with two tiers. Tier I benefits for members hired before January 1, 2013 are under the 2.5% at 55 retirement formula, and Tier II benefits for members hired on or after January 1, 2013 are under the 2% at 62 retirement formula.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 7: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (CONTINUED)

Tier I final compensation is calculated using the highest average pay rate and special compensation during any consecutive one-year period. Tier I employee contributions are paid by the employer. This tier and retirement formula is closed to employees hired on or after January 1, 2013 with the exception of employees considered to be Classic Members with a break in CalPERS qualified employment of less than 6 months and who did not receive a refund of their contributions on deposit with the retirement fund. Tier II final compensation is calculated using the highest average pay rate and special compensation during any consecutive three-year period. Tier II employee contributions are paid by the employee.

The rate plan's provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Miscellaneous Plan	
	Hired prior to January 1, 2013	Hired on or after January 1, 2013
Benefit Formula	2.5% @ 55	2% @ 62
Benefit Vesting Schedule	5 years' service	5 years' service
Benefit Payments	Monthly for life	Monthly for life
Retirement age	50-55	52-67
Monthly Benefits, as a % of Eligible Compensation	2.0% to 2.5%	1.0% to 2.5%
Required Employee Contribution Rate	8%	8%
Required Employer Contribution Rate	14.62%	8.15%
Required UAL Contribution	\$728,408	\$3,312

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions to the Plan for the year ended June 30, 2025 were \$6,034,276.

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

As of June 30, 2025, the District reported a net pension liability of \$7,144,089 for its proportionate share of the net pension liability of the Plan.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2024 and June 30, 2023 measurement dates was as follows:

Proportion - June 30, 2023	0.19107%
Proportion - June 30, 2024	<u>0.14771%</u>
Change - Increase (Decrease)	<u>(0.04336)%</u>

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (CONTINUED)

For the year ended June 30, 2025, the District recognized pension expense of \$2,075,827, which included employer paid member contributions for Tier I. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 6,034,276	\$ -
Difference between actual contributions made by employer and the employer's proportionate share of the risk pool's total contribution	1,726,071	-
Differences between actual and expected experience	617,672	24,101
Changes in assumptions	183,618	-
Adjustment due to differences in proportions	-	1,764,109
Net differences between projected and actual earnings on plan investments	<u>411,277</u>	<u>-</u>
Total	\$ 8,972,914	\$ 1,788,210

\$6,034,276 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2026	\$ 334,394
2027	922,169
2028	34,805
2029	<u>(140,940)</u>
Total	\$ <u>1,150,428</u>

Actuarial Assumptions

The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.90% net of pension plan investment expenses, includes inflation
Mortality (1)	Derived Using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until purchasing power protection allowance floor on purchasing power applies, 2.30% thereafter

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 7: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (CONTINUED)

(1) The mortality table used was developed based on CalPERS' specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details refer to the 2021 experience study report that can be found on the CalPERS website.

Changes in Assumptions

For the measurement period ending June 30, 2024, there were no changes in assumptions.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set to equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10(a)
Global Equity - cap-weighted	30.00%	4.54%
Global Equity - non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

(a) An expected inflation of 2.30% used for this period.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 7: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (CONTINUED)

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

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

<u>Net Pension Liability (Asset)</u>	Discount Rate -1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate +1% (7.90%)
Miscellaneous Plan	\$ 15,384,079	\$ 7,144,089	\$ 361,365

Pension Plan Fiduciary Net Position

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

NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB)

Description of Plan

The District's defined benefit healthcare plan (the Healthcare Plan) provides health insurance benefits to participants and beneficiaries. The Healthcare Plan is part of the California Employers' Retiree Benefit Trust (CERBT), an agent multiple-employer plan administered by the California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for participating entities within the state of California. Benefit provisions and all other requirements are established by state statute and the District. CalPERS issues a separate comprehensive annual financial report. Copies of CalPERS' annual financial report may be obtained from the CalPERS Executive Office at 400 "P" Street, Sacramento, California 95814.

The District pays the cost of the premium to provide medical coverage under the District's group's medical insurance based on Section 4.12 of the District personnel manual. Substantially, all of the District's employees may become eligible for this benefit given the employee was employed by the District for 20 years or more and retires from the District after the age of 55. The payment of the premium by the District shall continue until the earlier of the retiree's 65th birthday or the retiree's death. After the age of 65, the retiree may continue to receive medical benefits under the District's group medical insurance plan up to death, provided that the retiree timely pays the District for the retiree's share of the monthly premium.

Employees covered

As of the June 30, 2023 actuarial valuation, the following current and former employees were covered by the benefit terms under the plan.

Active employees	72
Inactive employees currently receiving benefits	9
Inactive employees entitled to but not receiving benefits	3
Total	84

Contributions

The District's policy is to fully fund the actuarially determined contribution. The District makes the contributions on behalf of the participants. For the fiscal year ended June 30, 2025, the District contributed \$118,598, which consisted of \$56,760 of employer contributions (direct benefit payments) and \$61,838 implicit contributions.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Net OPEB Liability

The District's net OPEB liability ("NOL") was measured as of June 30, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2023 based on the following actuarial methods and assumptions.

Discount Rate	5.45 %
Inflation	2.50 %
Salary increases per annum	3.00 %
Investment Rate of Return	5.90 %
Healthcare Trend Rate	6.50 %
Actuarial cost method	Entry Age Normal
Amortization method	Level % of pay; 20 year-closed
Amortization period	16 years remain
Asset valuation method	Market value
Mortality :	
Table	2021 CalPERS Active Mortality
Mortality improvement	MacLeod Watts Scale 2022 applied generationally
Retirement Age	50 to 75

Changes in Assumptions

For the measurement period ending June 30, 2024, the long term return on assets increases from 5.10% to 5.90%, reflecting updated long-term rates of return expectations published by CalPERS in June 2024. The discount rate increased from 4.95% to 5.45%, reflecting long-term rates of return provided by CalPERS and the updated analysis described in paragraphs 36-41 of GASB 75.

Discount Rate

The discount rate used to measure the total OPEB liability was 5.45%. The District has been and continues to prefund its OPEB liability, contributing 100% or more of the actuarially determined contributions each year. Trust assets are invested with the California Employers' Retiree Benefit Trust (CERBT). Therefore, the discount rate used is the long-term expected return on trust assets published by CERBT as of the measurement date.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Expected Long-term Return on Trust Assets

The expected long-term rate on trust assets was derived from published information by CalPERS for CERBT Strategy 3. CalPERS determined its returns using a building-block method and best-estimate ranges of expected future real rates of returns for each major asset class (expected returns, net of OPEB plan investment expense and inflation). CalPERS expectations are summarized in the chart below:

CERBT Strategy 3	Target Allocation	Years 1-5			Years 6-20		
		General Inflation Rate Assumption	1-5 Year Expected Rate of Return*	Compound Return Yrs 1-10	General Inflation Rate Assumption	6-20 Year Expected Real Rate of Return*	Compound Return Years 6-20
Major Asset Classification							
Global Equity	23 %	2.40 %	3.90 %	6.20 %	2.40 %	4.70 %	7.10 %
Fixed Income	51 %	2.40 %	2.70 %	5.10 %	2.40 %	2.60 %	5.00 %
Global Real Estate (REITs)	14 %	2.40 %	3.70 %	6.10 %	2.40 %	4.00 %	6.40 %
Treasury Inflation Protected Securities (TIPS)	9 %	2.40 %	1.70 %	4.10 %	2.40 %	1.40 %	3.80 %
Commodities	3 %	2.40 %	2.90 %	5.30 %	2.40 %	2.00 %	4.40 %
Volatility	8.10 %	weighted		5.70 %	weighted		5.90 %

* Real rates of return come from a geometric representation of returns that assume a general inflation rate of 2.5%

Changes in the Net OPEB liability

To determine the June 30, 2024 (measurement period) net OPEB liability, the actuarial valuation used a roll-forward technique for the total OPEB liability. The fiduciary net position is based on the actual June 30, 2024 fiduciary net position. The following table shows the results of the roll-forward.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a) - (b)
Balance at July 1, 2023 (Measurement period)	\$ 3,753,471	\$ 2,050,879	\$ 1,702,592
Service cost	161,845	-	161,845
Interest in TOL	190,425	-	190,425
Employer contributions	-	136,711	(136,711)
Net investment income	-	128,032	(128,032)
Changes of assumptions	(189,684)	-	(189,684)
Administrative expense	-	(655)	655
Benefit payments	(136,711)	(136,711)	-
Net change	25,875	127,377	(101,502)
Balance at June 30, 2024 (Measurement period)	\$ 3,779,346	\$ 2,178,256	\$ 1,601,090

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

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

Sensitivity of the Net OPEB Liability of the District if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2024:

	1% Decrease 4.45%	Current Discount Rate 5.45%	1% Increase 6.45%
Net OPEB Liability	<u>\$ 1,989,857</u>	<u>\$ 1,601,090</u>	<u>\$ 1,248,130</u>

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

The following represents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2024:

	1% Decrease 5.50%	Current Healthcare Cost Trend Rate 6.50%	1% Increase 7.50%
Net OPEB Liability	<u>\$ 1,142,192</u>	<u>\$ 1,601,090</u>	<u>\$ 2,143,793</u>

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes of total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 712,094	\$ 513,883
Differences Between Expected and Actual Experience	264,868	477,077
Net Difference Between Projected and Actual Earnings on Investments	186,236	50,871
Contributions Made Subsequent to the Measurement Date	<u>118,598</u>	-
Total	<u>\$ 1,281,796</u>	<u>\$ 1,041,831</u>

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

The \$118,598 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2026. In addition, future recognition of these deferred resources are as follows.

For the Fiscal Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources
2026	\$ 62,656
2027	94,765
2028	22,754
2029	3,779
2030	(4,710)
Thereafter	<u>(57,877)</u>
Total	<u>\$ 121,367</u>

OPEB Expense

For the fiscal year ended June 30, 2025, the District recognized OPEB expense of \$300,352.

NOTE 9: DEFINED CONTRIBUTION PLAN

Effective January 2017, the District entered into a defined contribution 401(a) Plan with Nationwide Retirement Solutions. All employees are eligible for the Plan however, there are currently no participants in the Plan other than the District's Manager. Participation in this Plan is part of the District's Manager's employment agreement. The District contributes a fixed contribution of \$1,550 per month per participant. Participants are 100% vested in employer contributions (other than matching contributions) upon entering the Plan. For the year ending June 30, 2025, the District contributed \$13,800.

NOTE 10: SELF INSURANCE PROGRAM

The Sacramento-Yolo Mosquito and Vector Control District entered into a Joint Powers Agreement with other Vector Control Districts throughout California, to form a self-insurance fund for the purpose of creating an insurance fund for comprehensive general liability and property damage, and to provide worker's compensation benefits for their employees. The pool uses a combination of self-insurance and excess insurances for potential claims.

In addition, the Vector Control Joint Powers Agency (VCJPA) allows member districts to provide funding in excess of their insurance liabilities. These funds are held in trust for its members as a fiduciary fund of the VCJPA. The funds can be withdrawn quarterly, with adequate notice, or can be used to pay insurance premiums. During the year ended June 30, 2025, the District did not withdraw funds to pay for their insurance premiums. Cash in the amount of \$1,984,236 was held with the VCJPA at June 30, 2025.

Audited financial information of the Vector Control Joint Powers Agency can be obtained through the District offices or VCJPA at 1750 Creekside Oaks Drive, Suite 200, Sacramento, California 95833.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 11: COMMITMENTS AND CONTINGENCIES

A. Contractual Obligations

A service contract relating to aerial pesticide application services was entered into with Vector Disease Control International, LLC (VDCI) during the year ended June 30, 2014. This contract will be paid in future periods based on the amount of work performed. The contract was amended in January 2021 and extended until December 2025. Under the terms of the agreement, VDCI obligates the District to an annual payment of \$625,000 (payable in monthly installments) for a minimum application of 1,000,000 acres per calendar year. Any acreage exceeding 1,000,000 will per charged \$0.625 per treated acre. The price per acre remains firm for the first contract year but is subject to change in future years upon agreement by both parties. Future minimum payments are as follows:

**For the Fiscal Year Ending
June 30,**

2026	<u>\$ 312,500</u>
Total	<u>\$ 312,500</u>

Cost sharing agreements relating to the aerial pesticide application services above were entered into as of January 1, 2017 with the San Joaquin Mosquito and Vector Control District, Placer Mosquito and Vector Control District, and the Turlock Mosquito Abatement District. The cost sharing agreements were amended in January 2021 and extended through December 31, 2025. Under the terms of the agreements, cost-sharing payments will be made monthly to the Sacramento - Yolo Mosquito and Vector Control District in return for a percentage of the aerial spraying described above. The percentages per each agreement are as follows: San Joaquin Mosquito and Vector Control District (19%), Placer Mosquito and Vector Control District (10%), and Turlock Mosquito Abatement District (18%). If this acreage is exceeded, an additional \$0.625 per acre will be due. Future minimum receipts are as follows:

**For the Fiscal Year Ending
June 30,**

2026	<u>\$ 146,875</u>
Total	<u>\$ 146,875</u>

NOTE 12: SUBSEQUENT EVENTS

Management has evaluated events subsequent to June 30, 2025 through January 13, 2026, the date on which the financial statements were available to be issued. Management has determined no other subsequent events requiring disclosure have occurred.

Required Supplementary Information

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, 2025
LAST 10 YEARS**

	Measurement Period				
	2024	2023	2022	2021	2020
Proportion of the net pension liability	0.14771 %	0.19107 %	0.23220 %	0.09406 %	0.09064 %
Proportionate share of the net pension liability	\$ 7,144,089	\$ 9,554,235	\$ 10,865,009	\$ 4,902,084	\$ 11,345,645
Covered payroll	\$ 6,009,797	\$ 5,477,594	\$ 5,033,653	\$ 5,024,160	\$ 5,021,623
Proportionate share of the net pension liability as a percentage of covered payroll	118.87 %	174.42 %	215.85 %	97.57 %	225.94 %
Plan fiduciary net position as a percentage of the total pension liability	76.20 %	76.20 %	76.70 %	88.30 %	75.10 %

Notes to Schedule

Changes in Assumptions - In 2024 and 2023, there were no changes in assumptions. In 2022, the demographic assumptions, discount rate and inflation rate were changed in accordance with the CalPERS Experience Study and Review of Actuarial Assumptions December 2021. In 2021, 2020 and 2019, there were no changes. In 2018, the demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. In 2017, the accounting discount rate was lowered from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, the amounts reported were based on the 7.5 percent discount rate.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (CONTINUED)
AS OF JUNE 30, 2025
LAST 10 YEARS**

	Measurement Period				
	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.10080 %	0.13979 %	0.13747 %	0.13729 %	0.13730 %
Proportionate share of the net pension liability	\$ 10,328,549	\$ 13,470,191	\$ 13,633,290	\$ 11,879,946	\$ 9,423,831
Covered payroll	\$ 4,851,189	\$ 4,635,066	\$ 4,457,590	\$ 4,254,251	\$ 4,305,687
Proportionate share of the net pension liability as a percentage of covered payroll	212.91 %	290.61 %	305.84 %	279.25 %	218.87 %
Plan fiduciary net position as a percentage of the total pension liability	75.30 %	75.30 %	73.31 %	74.06 %	78.40 %

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE COST SHARING DEFINED BENEFIT PENSION PLAN
AS OF JUNE 30, 2025
LAST 10 YEARS**

	Fiscal Year-End				
	2025	2024	2023	2022	2021
Contractually required contribution (actuarially determined)	\$ 1,546,711	\$ 1,210,830	\$ 1,288,131	\$ 1,337,886	\$ 1,212,050
Contributions in relation to the actuarially determined contributions	<u>6,034,276</u>	<u>3,186,613</u>	<u>3,362,149</u>	<u>3,796,432</u>	<u>1,596,742</u>
Contribution deficiency (excess)	<u>\$ (4,487,565)</u>	<u>\$ (1,975,783)</u>	<u>\$ (2,074,018)</u>	<u>\$ (2,458,546)</u>	<u>\$ (384,692)</u>
Covered payroll	\$ 6,389,618	\$ 6,009,797	\$ 5,477,594	\$ 5,033,653	\$ 5,024,160
Contributions as a percentage of covered payroll	94.44 %	53.02 %	61.38 %	75.42 %	31.78 %

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE COST SHARING DEFINED BENEFIT PENSION PLAN (CONTINUED)
AS OF JUNE 30, 2025
LAST 10 YEARS**

	Fiscal Year-End				
	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	\$ 1,429,083	\$ 1,240,124	\$ 1,063,754	\$ 952,340	\$ 861,986
Contributions in relation to the actuarially determined contributions	<u>1,429,083</u>	<u>5,240,124</u>	<u>1,063,754</u>	<u>952,340</u>	<u>861,986</u>
Contribution deficiency (excess)	\$ _____ -	\$ <u>(4,000,000)</u>	\$ _____ -	\$ _____ -	\$ _____ -
Covered payroll	\$ 5,021,623	\$ 4,851,189	\$ 4,635,066	\$ 4,457,590	\$ 4,254,251
Contributions as a percentage of covered payroll	28.46 %	108.02 %	22.95 %	21.36 %	20.26 %

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
AS OF JUNE 30, 2025
LAST 10 YEARS***

	Measurement Period			
	2024	2023	2022	2021
Total OPEB Liability				
Service cost	\$ 161,845	\$ 119,577	\$ 124,933	\$ 131,330
Interest	190,425	156,524	146,010	188,367
Difference between expected and actual experience	-	-	-	(660,442)
Changes in assumptions	(189,684)	357,962	(111,524)	190,512
Benefit payments	<u>(136,711)</u>	<u>(164,851)</u>	<u>(167,321)</u>	<u>(147,735)</u>
Net change in total OPEB liability	25,875	628,517	(7,902)	(297,968)
Total OPEB liability, beginning	<u>3,753,471</u>	<u>3,124,954</u>	<u>3,132,856</u>	<u>3,430,824</u>
Total OPEB liability, ending (a)	<u>\$ 3,779,346</u>	<u>\$ 3,753,471</u>	<u>\$ 3,124,954</u>	<u>\$ 3,132,856</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 136,711	\$ 164,851	\$ 167,321	\$ 147,735
Net investment income	128,032	31,814	(243,401)	270,197
Benefit payments	(136,711)	(164,851)	(167,321)	(147,735)
Administrative expenses	(655)	(573)	(575)	(703)
Other trust expenses	-	-	-	-
Net change in plan fiduciary net position	127,377	31,241	(243,976)	269,494
Plan fiduciary net position, beginning	<u>2,050,879</u>	<u>2,019,638</u>	<u>2,263,614</u>	<u>1,994,120</u>
Plan fiduciary net position, ending (b)	<u>\$ 2,178,256</u>	<u>\$ 2,050,879</u>	<u>\$ 2,019,638</u>	<u>\$ 2,263,614</u>
District's net OPEB liability, ending (a) - (b)	<u>\$ 1,601,090</u>	<u>\$ 1,702,592</u>	<u>\$ 1,105,316</u>	<u>\$ 869,242</u>
Plan fiduciary net position as a percentage of the total OPEB liability	57.64 %	54.64 %	64.63 %	72.25 %
Covered-employee payroll	\$ 6,231,714	\$ 5,689,096	\$ 5,347,061	\$ 5,311,682
District's net OPEB liability as a percentage of covered-employee payroll	25.69 %	29.93 %	20.67 %	16.36 %

Notes to Schedule:

Changes in Assumptions

- For the measurement period ending June 30, 2024, the discount rate changed from 4.95% to 5.45%.
- For the measurement period ending June 30, 2022, the discount rate changed from 4.6% to 4.95%.
- For the measurement period ending June 30, 2021, the discount rate changed from 5.4% to 4.6%. The investment rate of return decreased to 5.1% from 5.5%.
- For the measurement period ending June 30, 2020, the discount rate changed from 4.2% to 5.4%.
- For the measurement period ending June 30, 2019, demographics assumed termination, disability and retirement rates were updated from those provided in the CalPERS 1997-2015 experience study reports to the rates in the most recent available experience study (2017) of the CalPERS program. The discount rate decreased from 5.50% to 4.20%. Mortality improvement rates are updated from MacLeod Watts Scale 2017 to MacLeod Watts Scale 2020. The general inflation rate decreased from 2.75% to 2.50% per year. The salary increase rate decreased from 3.25% to 3.0% per year.

* Schedule is intended to show information for ten years. Fiscal year 2018 was the first year of implementation, therefore only eight years are shown. Additional years' information will be displayed as it becomes available.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS (CONTINUED)
AS OF JUNE 30, 2025
LAST 10 YEARS***

	Measurement Period			
	2020	2019	2018	2017
Total OPEB Liability				
Service cost	\$ 164,174	\$ 87,403	\$ 74,193	\$ 81,329
Interest	158,284	161,416	161,764	156,931
Difference between expected and actual experience	-	260,151	-	(124,875)
Changes in assumptions	(434,058)	365,504	184,289	136,216
Benefit payments	<u>(124,114)</u>	<u>(110,744)</u>	<u>(172,880)</u>	<u>(154,115)</u>
Net change in total OPEB liability	(235,714)	763,730	247,366	95,486
Total OPEB liability, beginning	<u>3,666,538</u>	<u>2,902,808</u>	<u>2,655,442</u>	<u>2,559,956</u>
Total OPEB liability, ending (a)	<u>\$ 3,430,824</u>	<u>\$ 3,666,538</u>	<u>\$ 2,902,808</u>	<u>\$ 2,655,442</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 124,114	\$ 110,744	\$ 172,880	\$ 154,115
Net investment income	118,695	125,897	78,639	66,433
Benefit payments	(124,114)	(110,744)	(172,880)	(154,115)
Administrative expenses	(930)	(377)	(869)	(835)
Other trust expenses	-	-	(2,215)	-
Net change in plan fiduciary net position	117,765	125,520	75,555	65,598
Plan fiduciary net position, beginning	<u>1,876,355</u>	<u>1,750,835</u>	<u>1,675,280</u>	<u>1,609,682</u>
Plan fiduciary net position, ending (b)	<u>\$ 1,994,120</u>	<u>\$ 1,876,355</u>	<u>\$ 1,750,835</u>	<u>\$ 1,675,280</u>
District's net OPEB liability, ending (a) - (b)	<u>\$ 1,436,704</u>	<u>\$ 1,790,183</u>	<u>\$ 1,151,973</u>	<u>\$ 980,162</u>
Plan fiduciary net position as a percentage of the total OPEB liability	58.12 %	51.18 %	60.32 %	63.09 %
Covered-employee payroll	\$ 5,021,623	\$ 4,851,189	\$ 5,067,381	\$ 4,872,530
District's net OPEB liability as a percentage of covered-employee payroll	28.61 %	36.90 %	22.73 %	20.12 %

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN
AS OF JUNE 30, 2025
LAST 10 YEARS***

	Fiscal Year			
	2025	2024	2023	2022
Actuarially Determined Contribution (ADC)	\$ 261,935	\$ 180,686	\$ 174,962	\$ 246,485
Contributions in relation to the ADC	<u>118,598</u>	<u>136,711</u>	<u>164,851</u>	<u>167,321</u>
Contribution deficiency (excess)	\$ 143,337	\$ 43,975	\$ 10,111	\$ 79,164
Covered-employee payroll	\$ 6,529,199	\$ 6,231,714	\$ 5,689,096	\$ 5,347,061
Contributions as a percentage of covered-employee payroll	1.82 %	2.19 %	2.90 %	3.13 %

* Schedule is intended to show information for ten years. Fiscal year 2018 was the first year of implementation, therefore only eight years are shown. Additional years' information will be displayed as it becomes available.

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**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (CONTINUED)
AS OF JUNE 30, 2025
LAST 10 YEARS***

	Fiscal Year			
	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ 239,305	\$ 153,992	\$ 149,631	\$ 152,515
Contributions in relation to the ADC	<u>147,735</u>	<u>124,114</u>	<u>110,744</u>	<u>172,880</u>
Contribution deficiency (excess)	\$ 91,570	\$ 29,878	\$ 38,887	\$ (20,365)
Covered-employee payroll	\$ 5,311,682	\$ 5,021,623	\$ 4,851,189	\$ 5,067,381
Contributions as a percentage of covered-employee payroll	2.78 %	2.47 %	2.28 %	3.41 %

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees
Sacramento - Yolo Mosquito and Vector Control District
Elk Grove, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund, of the Sacramento - Yolo Mosquito and Vector Control District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 13, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**MINUTES OF THE DECEMBER 16, 2025
MEETING OF THE BOARD OF TRUSTEES OF THE SACRAMENTO-YOLO
MOSQUITO & VECTOR CONTROL DISTRICT**

Location: In Person @ 8631 Bond Rd, Elk Grove, California

Time: 10:00 a.m.

Call to Order: The meeting was called to order by Board President Charles Duty at 10:01 a.m.

Trustees Present:

Charles Duty	President	Sacramento County
Janell Darroch	Vice President	West Sacramento
Staci Gardiner	Secretary	Isleton
Marcia Mooney		Galt
Raymond LaTorre		Sacramento
Tania Garcia-Cadena		Woodland
Craig Burnett		Folsom
Lyn Hawkins		Elk Grove
Chris Barker		Davis
Jayna Karpinski-Costa		Citrus Heights
Robert McGarvey		Rancho Cordova
ABSENT		
William Reisen		Yolo County
Gar House		Winters

Staff Present:

Gary Goodman	Manager
Gavin Ralphs	Legal Counsel
Lisa Pelletier	Administrative Manager
Steve Ramos	Assistant Manager
Tony Hedley	Assistant Manager
Sarah Wheeler	Laboratory Director
Ken Harris	Biological Control Supervisor
Marty Scholl	Program Coordinator
Kevin Combo	Ecological Management Supervisor
Luz Robles	Public Information Officer
Ruben Rosas	GIS Coordinator
Kara Kelley	Microbiologist
Mario Novelo Canto	Biologist
Richard Speakman	North Sacramento Control Supervisor
Debbie Dritz	Vector Ecologist
Ryan Wagner	Catch Basin Supervisor
Brett Day	North Yolo Control Supervisor

Roll Call

This meeting was in person. Attendance was taken by Roll Call.

Pledge of Allegiance

All phones and electronic devices are requested to be silenced during the Pledge of Allegiance and for the duration of the meeting.

1. Items for Approval by General Consent

- a. Minutes of the October 28, 2025 Board of Trustees Meeting
- b. Expenditures for October 2025
- c. Expenditures for November 2025
- d. Quarterly Investment Report for Period Ending September 30, 2025

On a motion by Trustee LaTorre and seconded by Trustee Mooney, the Board voted to approve the General Consent Items. Voice vote was taken and the motion passed unanimously 11-0.

2. Opportunity for Public Comment

None

3. Reports to the Board

Manager's Report: The Manager introduced the Board to the annual December meeting and informed them that the District is working on their 5 year plans, which will be presented in January or February. He informed them that the parking lot addition has been completed and the additional garage construction will begin as soon as permits are issued.

Oral Reports from District Departments

- a. Administration
- b. Geographic Information Systems
- c. Information Technology
- d. Vector Ecologist
- e. Research Biologist
- f. Microbiologist
- g. Field Supervisor North Yolo
- h. Field Supervisor North Sacramento
- i. Field Supervisor Catch Basin

Dr. Jayna Karpinski-Costa left the meeting at 11:14am.

4. Closed Session – Provide Instruction to Designated Labor Representatives (Government Code Section 54957.6(a)-Labor Negotiations).

The Board went into closed session at 11:15 a.m. and finished at 11:20 a.m. District Counsel reported out of closed session that "There were no reportable actions taken in closed session."

5. Board Review and Approval of MOU changes between the District and Operating Engineers Local Union #3

On a motion by Trustee Burnett and seconded by Trustee Mooney, the Board voted to approve the General Consent Items. Voice vote was taken and the motion passed unanimously 10-0.

6. Board/Staff Reports and Requests / General Discussion

The District's contract with Farm Air and VDCI expire at the end of 2025. The District will bring back renewal and options to the Board in January. The Manager's contract has been discussed by the Ad Hoc Committee and discussion regarding the contract and the Manager's review will be done at the meeting in January.

7. ADJOURNMENT

The meeting adjourned at 11:34 a.m.

I certify that the above minutes substantially reflect the general business and actions taken by the Board of Trustees at the December 16, 2025, meeting.

Lisa Pelletier, Administrative Manager

Approved as written and/or corrected by the Board of Trustees at the January 20, 2026 meeting.

Staci Gardiner, Board Secretary

Sacramento-Yolo Mosquito and Vector Control District

STATEMENT OF OPERATION

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · REVENUE	3,108,946.42	22,592,564.00	-19,483,617.58
Total Income	3,108,946.42	22,592,564.00	-19,483,617.58
Gross Profit	3,108,946.42	22,592,564.00	-19,483,617.58
Expense			
5000 · SALARIES/BENEFITS/WC	8,425,560.54	13,576,494.00	-5,150,933.46
5200 · OPERATIONAL			
5210 · LIABILITY INSURANCE	343,323.00	360,492.00	-17,169.00
5250 · AUDITING/FISCAL	19,000.00	20,000.00	-1,000.00
5270 · COMMUNICATIONS	39,975.66	100,000.00	-60,024.34
5310 · PUBLIC INFORMATION	205,437.37	678,000.00	-472,562.63
5340 · STRUCTURE & GROUNDS	146,322.30	183,000.00	-36,677.70
5370 · MEMBER/TRAINING	52,016.20	170,000.00	-117,983.80
5390 · DISTRICT OFFICE EXPENSES	6,133.04	25,000.00	-18,866.96
5430 · PROFESSIONAL SERVICES	115,577.31	350,000.00	-234,422.69
5440 · MATERIALS & SUPPLIES	8,193.68	16,000.00	-7,806.32
5450 · RENTS & LEASES	53,033.43	91,000.00	-37,966.57
5470 · SAFETY PROGRAM	470.00	5,000.00	-4,530.00
5480 · UTILITIES	57,402.38	140,000.00	-82,597.62
6120 · AIRCRAFT SERVICES	655,173.77	1,179,000.00	-523,826.23
6140 · ECOLOGICAL MANAGEMENT	578.65	23,000.00	-22,421.35
6160 · MICROBIAL	1,559,225.88	1,800,000.00	-240,774.12
6170 · BIORATIONALS	1,102,468.85	1,200,000.00	-97,531.15
6180 · INSECTICIDES	671,540.12	950,000.00	-278,459.88
6220 · FISHERIES	18,087.69	35,000.00	-16,912.31
6280 · GEOGRAPHIC INFO SYSTEMS	2,910.00	9,000.00	-6,090.00
6320 · INFORMATION TECHNOLOGY	102,162.90	180,000.00	-77,837.10
6350 · CONTROL OPERATIONS	18,268.17	55,000.00	-36,731.83
6370 · SHOP DEPT	78,169.57	134,250.00	-56,080.43
6420 · LAB SERVICES	145,618.01	244,500.00	-98,881.99
6450 · GAS & PETROLEUM	80,019.99	200,000.00	-119,980.01
Total 5200 · OPERATIONAL	5,481,107.97	8,148,242.00	-2,667,134.03
Total Expense	13,906,668.51	21,724,736.00	-7,818,067.49
Net Ordinary Income	-10,797,722.09	867,828.00	-11,665,550.09
Other Income/Expense			
Other Income			
67001 · GASB 31 Fair Market Value	-5,884.00		
67005 · Gain(Loss) on Sale of Assets	51,885.00		
Total Other Income	46,001.00		

	Jul - Dec 25	Budget	\$ Over Budget
Other Expense			
7000 · CAPITAL ACCOUNTS			
70010 · CAPITAL OUTLAY	238,916.18	258,500.00	-19,583.82
70070 · RESEARCH FUND	0.00	100,000.00	-100,000.00
70080 · BUILDING IMPROVEMENT	25,109.88	395,000.00	-369,890.12
Total 7000 · CAPITAL ACCOUNTS	264,026.06	753,500.00	-489,473.94
Total Other Expense	264,026.06	753,500.00	-489,473.94
Net Other Income	-218,025.06	-753,500.00	535,474.94
Net Income	-11,015,747.15	114,328.00	-11,130,075.15

Sacramento-Yolo Mosquito and Vector Control District

Check Register

December 2025

Num	Date	Name	Credit	Type
Dec 25				
60149	12/01/2025	Buckmaster Office Solutions	86.08	Bill Pmt -Check
60150	12/01/2025	Cleanit Maintenance Systems LLC	2,995.00	Bill Pmt -Check
60151	12/01/2025	Elk Grove Water District	589.81	Bill Pmt -Check
60152	12/01/2025	Hippensteel Group	2,137.50	Bill Pmt -Check
60153	12/01/2025	Kimball Midwest	137.97	Bill Pmt -Check
60154	12/01/2025	O'Reilly Automotive, Inc.	100.80	Bill Pmt -Check
60155	12/01/2025	PG & E	519.74	Bill Pmt -Check
60156	12/01/2025	Placer MVCD - Vendor	1,525.00	Bill Pmt -Check
60157	12/01/2025	Republic Services #922	360.72	Bill Pmt -Check
60158	12/01/2025	Sacramento LaFCo	2,189.00	Bill Pmt -Check
60159	12/01/2025	Safety Kleen Systems, Inc.	445.91	Bill Pmt -Check
60160	12/01/2025	SMUD	3,567.62	Bill Pmt -Check
60161	12/01/2025	Stericycle, Inc.	98.11	Bill Pmt -Check
60162	12/01/2025	T-Mobile	2,833.41	Bill Pmt -Check
60163	12/01/2025	Valley Fire & Security Alarms, Inc	69.50	Bill Pmt -Check
60164	12/01/2025	Verizon Wireless	255.47	Bill Pmt -Check
60165	12/01/2025	Woodland Smog	61.70	Bill Pmt -Check
60166	12/01/2025	T-Mobile	2,661.96	Bill Pmt -Check
60167	12/02/2025	P & A Administrative Services Inc	121.50	Bill Pmt -Check
60168	12/02/2025	U.S. Bank	45,000.00	Bill Pmt -Check
60173	12/04/2025	AutoZone, Inc.	105.43	Bill Pmt -Check
60169	12/04/2025	Cintas Corporation	2,287.06	Bill Pmt -Check
60174	12/04/2025	Pitney Bowes Global Financial Services LL	262.03	Bill Pmt -Check
60170	12/04/2025	Red Shoe Productions	7,200.00	Bill Pmt -Check
60175	12/04/2025	Stericycle, Inc.	136.83	Bill Pmt -Check
60171	12/04/2025	Vector Disease Control International	55,275.00	Bill Pmt -Check
60176	12/05/2025	Airgas USA, LLC	96.54	Bill Pmt -Check
60177	12/05/2025	Barnes Welding	930.68	Bill Pmt -Check
60178	12/05/2025	City of Woodland	168.36	Bill Pmt -Check
60172	12/05/2025	Consolidated Communications	609.22	Bill Pmt -Check
60179	12/05/2025	Ferrellgas	32.05	Bill Pmt -Check
60180	12/05/2025	Hunt & Sons Inc	236.49	Bill Pmt -Check
60181	12/05/2025	Kimball Midwest	206.57	Bill Pmt -Check
60182	12/05/2025	Radial Tire of Elk Grove	175.00	Bill Pmt -Check
60183	12/08/2025	Sutter Health Plan	18,678.93	Bill Pmt -Check
60184	12/08/2025	Benefit Coordinators Corp.	9,292.30	Bill Pmt -Check
60186	12/09/2025	Airgas USA, LLC	109.50	Bill Pmt -Check
60187	12/09/2025	Enterprise Fleet Management	2,488.38	Bill Pmt -Check
60188	12/09/2025	Ferrellgas	23.94	Bill Pmt -Check
60189	12/09/2025	GreatAmerica Financial Services	376.28	Bill Pmt -Check
60190	12/09/2025	Mike & Son's Truck Repair, Inc.	464.96	Bill Pmt -Check
60191	12/09/2025	Primo Brands	53.96	Bill Pmt -Check
60192	12/09/2025	Waste Management C & R, Inc.	235.74	Bill Pmt -Check
60193	12/09/2025	Yolo County Environmental Health	1,481.00	Bill Pmt -Check
60194	12/09/2025	P & A Administrative Services Inc	121.50	Bill Pmt -Check
60195	12/12/2025	Western Health Advantage	1,201.91	Bill Pmt -Check
60196	12/12/2025	Western Health Advantage	9,326.69	Bill Pmt -Check
60198	12/12/2025	AA Construction	99,899.00	Bill Pmt -Check
60199	12/12/2025	Barnes Welding	260.35	Bill Pmt -Check
60200	12/12/2025	BKS Law Firm, PC	429.00	Bill Pmt -Check
60201	12/12/2025	Buckmaster Office Solutions	190.27	Bill Pmt -Check
60203	12/16/2025	Delia Guizado Catering	2,250.00	Bill Pmt -Check
60204	12/18/2025	Kaiser Foundation Health Plan	61,847.36	Bill Pmt -Check
W00508	12/01/2025	CalPERS Financial Reporting & Accounting	106,523.53	Check
60147	12/01/2025	San Joaquin County MVCD	24,962.63	Check
60148	12/01/2025	East Side Mosquito Abatement	3,534.06	Check
60185	12/08/2025	Operating Engineers Local Union No. 3	1,260.00	Check
60197	12/12/2025	CA State Disbursement Unit	350.00	Check
60202	12/16/2025	Goodman, Gary W.	957.92	Check
				479,797.27

Dec 25

Sacramento-Yolo Mosquito & Vector Control District

Annual Safety Report 2025

Committee Members for the year 2025

Haley Unmacht	Laboratory
Catalina Garcia	Administration
Alex Cherney	North Sacramento
Jonas Leuluaialii	South Sacramento
Jefferson McGee	South Sacramento (Replaced Jonas L)
Kylie Letamendi	Yolo County
Yeng Chang	Catch Basin Crew
Dave Zepf	Urban Crew
Callahan Weiland	Fisheries
Rocky Molina	Fisheries (Replaced Callahan W)
Ben Weisenberg	Shop
Don Henson	Shop (replaced Ben W)
Steve Ramos	Safety Officer
Tony Hedley	Safety Officer

Executive Summary

The mission of the District Safety Program is to provide a forum for employees to voice their concerns regarding safety issues. This is accomplished through monthly meetings of the Safety Committee and subsequent discussions among District employees regarding topics and issues brought up in the meetings. The Committee is made up of representatives from each of the District's departments. The meetings are usually held the second Tuesday of each month. The agenda includes a review of safety suggestions, accidents, and analyses of facility or job inspections. The District's Safety Manual is reviewed, in its entirety, by District management once every three years. The Safety Manual is also sent to Sedgwick Risk Services for review and recommendations pursuant to this three-year interval, as these reviews are critical in the process of keeping our employees current with updates and changes to safety regulations. Safety is a primary concern of the District and the Committee helps to facilitate and enhance the Safety Program, and employees are trained annually on the Safety Program elements.

The District experienced 17 accidents in 2025, which is at the 5-year running average of 18.4 accidents per year. The District experienced a decrease in the number of safety suggestions in 2025 compared to 2024 (11 suggestions in 2025 versus 16 suggestions in 2024). As we move into 2026, the District and Safety Committee will make continued efforts to educate its employees on the importance of safety in the workplace, with a goal of increasing employment engagement.

The table below summarizes the general statistics of the Safety Committee Program

	2025	2024	2023	2022	2021	5 year Avg
Safety Suggestions	11	16	5	2	4	8
Accidents	17	16	21	17	21	18

The goals of the Safety Committee for the 2026 calendar year include:

- Continue to review and update the Safety Manual.
- A reduction in the number of workplace accidents compared to 2025.
- District-wide promotion of the Safety Program.
- Increasing Safety Suggestions through employee engagement and input during Safety Committee updates by Safety Committee members.

SAFETY PROGRAM OVERVIEW

The following is a review of District Safety Program elements. The complete Safety Program element can be reviewed in the District Safety Manuals.

Hazard Evaluation and Code of Safe Practices

The District has identified work functions and equipment that could pose a safety hazard to employees. These items are listed in the Safety Manual along with mitigating measures to prevent accidents. The functions are updated regularly as new equipment or tasks are added. All new employees are trained on these items at the time of hire as well as reviewed on a regular basis, as needed, and/or annually.

Task Training

District employees are required to be task-trained on all work activities to which they will be assigned. Review training is provided on an as-needed basis. Training is provided by a District supervisor or another employee competent with the task and assigned to do the training by the

supervisor. Examples of these tasks include source inspection, pesticide application, sprayer functionality, chainsaw use and vehicle use.

Equipment/Tool Review

Each supervisor is responsible for equipment and tools within a particular building at each facility (Sacramento and Woodland). Supervisors provide an annual safety review of all the equipment and power tools that are used by employees as refresher training and continually assess their assigned building for safety hazards.

Hearing Conservation

Supervisors take annual decibel readings of equipment located in their assigned buildings and document all equipment that exceeds 80 decibels. Employees are trained annually on the effects of long-term hearing damage and are required to use ear protection when using this equipment, pursuant to the training.

Fire Safety

Employees are trained on (1) identifying ways to reduce conditions that could result in a workplace fire and (2) how to respond in the event of a workplace fire. New employees are trained on the use of fire extinguishers and evacuation routes at the time of hire. Evacuation routes are posted and reviewed by employees on an annual basis.

Heat Illness

The District uses OSHA training materials to inform employees of the signs and symptoms of heat illness as well as the personal/environmental factors that contribute to heat illness. Training and reminders are provided three times per year and/or as needed during the season.

Bi-Weekly Tailgates

Supervisors review pertinent safety topics with employees in informal training sessions every two weeks. Safety topics include driving, personal safety, heat illness, dog bite avoidance and PPE use.

Driver Training

Driver's training is provided to employees on an annual basis. Formal training fluctuates between virtual and in-person (classroom and behind the wheel) instruction on alternate years.

Pesticide Safety

Pesticide training is required on an annual basis each spring. Employees are trained on the safe use and toxicological profile of every product used by the District. Along with the annual training, pesticide safety training is reinforced during tailgate sessions, equipment reviews and initial task training to emphasize its importance.

SAFETY TRAINING TOOLS UTILIZED BY THE DISTRICT

The District utilizes an assortment of training platforms for employees, including outsourced professionals, webinars, DVDs/videos and online classes. The following is a summary of the formats used in recent years.

Professional Safety Trainers

First Aid and CPR training was performed in the first half 2024. This was performed by our representative from Valent Biosciences who is a certified American Red Cross trainer. The Red Cross moved its classroom training to an on-line module which was followed up with a hands-on component conducted in small groups to maintain social distance guidelines.

Pesticide Industry

Representatives of Sacramento County Agricultural Commissioner's Office, Valent Biosciences, Central Life Sciences, Adapco, Clarke Mosquito Control, Univar and Target Specialty Products have provided pesticide use and safety training to staff.

Webinar

District supervisors and employees have participated in various webinar training sessions over the years.

DVDs / Videos and Online Courses

The District maintains an in-house library of training media and access to an online library of streaming videos to be used to satisfy safety training requirements. Supervisors have staff watch an assortment of films annually to supplement verbal training.

ACCIDENTS / INJURIES 2025

As noted above, there were 17 reported accidents/incidents throughout the District in 2025. This represents an overall decrease from last year. The table below summarizes the breakdown of reported accidents/incidents over the years:

	2025	2024	2023	2022	2021
District Vehicles	12	13	6	14	13
Cuts and Abrasions	2	0	5	0	0
Strains and Irritations	2	1	4	1	7
Pesticide Spills	0	0	2	0	0
Other	1	2	4	1	1
Total	17	16	21	21	21

In 2025, the level of vehicle accidents saw a minor decrease compared to 2024. The Safety Committee will continue to promote paying attention and being a cautious defensive driver in District vehicles. Personal injuries in 2025 (cuts, abrasions, strains, and irritations) increased to 4 occurrences from 1 the previous year. The Safety Committee will continue to remind staff to ask for training on unfamiliar equipment and to ask for help when needed. The Safety Committee will continue to stress the importance of workplace safety and will look for ways to promote the Safety Program for 2026.

HAZARD EVALUATIONS & AUTHORIZATION LISTS

There are multiple sections in the Safety Manual. Of these sections, four are reviewed annually, on a rotating basis. The specific areas of the Safety Manual that were reviewed by employees in 2025 were:

- Equipment & Machine Hazard Evaluation & Code of Safe Practices
- Respiratory Protection Program
- Pesticide Safety Program
- Hearing Conservation Program

Each department reviews a section of the Safety Manual each quarter and submits suggestions for changes to the Safety Committee. This allows each of the sections of the Safety Manual to be reviewed by all staff once every three years.

This is a great training tool for staff to be reminded of the purpose of the Safety Manual and to get clarification of any issues.

JOB SAFETY CLASS INSPECTIONS 2025

The job safety class inspections are opportunities for the individual departments to discuss the hazards of their particular job classifications with their employees. The supervisor will identify the different components of the job as outlined in the inspection form and solicit input from their employees for changes/modifications to the job safety class. This exercise is an opportunity to formalize reminders to all employees about the potential safety hazards that they face during the execution of their work.

Job Safety Class Inspection Completion Schedule for 2025

Department	Completed
Administration	June & November

Control Operations - North Sacramento	April & December
Control Operations - South Sacramento	May & December
Control Operations - Catch Basin	June & December
Control Operations – Woodland	April & December
Control Operations – Aedes	June & December
Ecological Management	February & September
Laboratory	May & November
Vehicle	June & December
Fisheries	June & December

FACILITY INSPECTIONS 2025

Facility inspections are scheduled twice a year and include two members of the Safety Committee performing a walkthrough of each building within the District facilities. The two members will identify compliance or areas of improvement. The supervisor in charge of that building will then rectify anything identified by the inspection and report back to the Safety Committee.

The following table summarizes the inspections completed in 2025.

Facility	Completed	2025 Safety Rating
Administration	June	100%
	December	100%

Fisheries	June	100%
	November	100%
Laboratory	May	95%
	December	100%
Mechanic Shop	June	98.28%
	December	100%
Old Shop	June	100%
	December	100%
Pesticide Storage	March	100%
	December	100%
Pole Barn	March	100%
	November	100%
Woodland	June	100%
	November	100%

SAFETY SUGGESTIONS FOR 2026

In 2025, the District received a total of eight (8) suggestions, compared to sixteen (16) suggestions in 2024. The Safety Committee and Management continue to encourage employees to make suggestions, either written or verbally, to Safety Committee members. District wide promotion of the Safety Program and its incentives will continue to be a goal for 2026.

SAFETY INCENTIVE AWARDS PROGRAM

The District's goal is to maintain a safe work environment with the expectation that all District employees are to be safety conscious' employees are, therefore, encouraged to contribute to a safe working environment.

Each calendar year, the District will draw safety teams at random using all regular full-time employees. One point will be awarded to each team member at the end of each quarter, assuming that the team has qualified. A qualifying team consists of all members having followed safety policies for the quarter. A point may not be awarded to the team members for the quarter if one or more of the team members have violated a safety policy resulting in an accident or near miss. The District Safety Committee reviews all accident reports to make the determination whether points shall or shall not be awarded to the team. Individual employees may also acquire points by submitting qualifying safety suggestions or by serving on the District Safety Committee (points will be awarded at the completion of the term served). Each employee may accrue a maximum of 10 points. When 10 points are accumulated by any employee, no additional points may be added to that employee's total. Points may be redeemed for gift cards from an assortment of retail outlets after the end of each quarter.

WORKERS COMPENSATION COSTS

The District will be reporting the annual loss run and financial activity for 2025 as well as comparing the previous year's numbers as soon as the data is available from our Workers Compensation provider.

2. Items for Approval by General Consent:

d. Board Review and Consideration of Temporary Work Assignments

The current Yolo County Field Supervisor, Brett Day, and the Shop Supervisor, Robert Fowler, are planning to retire in April. The District have posted the positions and are in the process of evaluating candidates. The District would like to temporarily overlap these positions to allow for training and mentorship under the outgoing supervisor.

If the candidates selected are in house then Section 8.01 of the Personnel Manual would apply: *The Manager may temporarily, for up to thirty (30) days, assign an employee to perform work normally performed by an employee at a different level of salary.*

The overlap is expected to last more than 30 days so the Manager is seeking approval to temporarily assign the candidate to perform the work of the Field Supervisor and/or Shop Supervisor until their official retirement.

If the candidates selected are not a current employees, then staff is asking the Board to temporarily authorize an additional Field Supervisor and/or Shop Supervisor position to work concurrently with the current one until the retirement.

Recommendation:

Approve the Temporary Work Assignments.

Sacramento-Yolo Mosquito and Vector Control District

January 20, 2026 Board Meeting

4. Reports to the Board

- a. Manager's Report**
- b. Oral Reports from District Departments**
- c. Written Reports from District Departments**

a. Manager's Report

The new year is here and we are preparing for staff additions/changes and getting ready to interview seasonal employees.

The MVCAC and AMCA annual conferences are upcoming, and staff are preparing their presentations.

Staff is exploring options for the feasibility of housing a SIT facility on our campus.

b. Oral Reports from District Departments

- Field Supervisor Urban Operations**
- Field Supervisor South Yolo**
- Shop Supervisor**

c. Written Reports from District Departments

- Lab/Surveillance (Sarah Wheeler)**
- Ecological Management (Kevin Combo)**
- Biological Control (Ken Harris)**
- Larval and Adult Control (Marty Scholl)**
- Public Outreach (Luz Maria Robles)**

Demetri Dokos, South Sacramento Field Supervisor:

The South Sacramento Crew consists of eight (8) full time technicians and one (1) seasonal technician in 2025. Swimming pool mailers were sent out in April to 68 residents of Elk Grove that had unmaintained swimming pools. South Sacramento zones experienced an increase in West Nile Virus (WNV) activity in 2025 when compared to the 2024 season. South Sacramento Technicians responded to 20 WNV positive mosquito pools, 3 WNV positive dead birds and 1 WNV positive horse from Elk Grove with radius work and Ultra Low Volume adulticide treatments. Technicians inspected 16,690 possible mosquito breeding sites and performed 3,518 treatments of those sites. Technicians responded to 541 service requests; 335 were mosquito related service requests, 163 for mosquitofish plants and 43 service requests for yellowjacket or paper wasp control. The South Sacramento rice numbers were 1,705 acres for the 2025 season (612 acres of organic rice and 1,093 acres of conventional rice). The South Sacramento yellow jacket program set and monitored traps in the eucalyptus grove near Herald and East of Locke to monitor yellow jacket populations in those areas.

David Smith, Urban Operations Supervisor:

Urban Operations will present a short video highlighting the daily field activities conducted this past season which include surveillance, residential inspections, and public education efforts. In addition it will provide a brief overview of some of the wide area control strategies, such as our WALS applications and the Urban Operations Program's involvement in the SIT Pilot Program that was implemented in the South Natomas area

Will Hayes, South Yolo Field Supervisor:

Winter activities focus primarily on yard and facility maintenance, packet preparation, and major fleet work, including the disassembly of the old truck fleet and the preparation of new vehicles for field use. This period also includes completion of CE training videos, along with the use of vacation and compensatory time as workloads allow.

In Spring, operations transition into early zone work as weather conditions permit. Crews begin responding to service requests and start outreach efforts to secure Rice Grower Agreement forms throughout the county. New and seasonal employees are brought into the field, and all equipment is prepared, serviced, and calibrated for the upcoming operational season.

Summer represents the peak of field activity, driven by the larvicidal program, West Nile virus trapping, and ULV response operations. Rice fields are inspected and treated as needed, and seasonal flooding in the Yolo Bypass Wildlife Area is monitored and

addressed. During this time, technicians also support special events, the Invasive Aedes program, and laboratory trials.

Fall operations center on the Fall Flooding program, with particular emphasis on inspection and treatment activities in private duck clubs within Zone 3, Swanston Ranch, and the Yolo Bypass Wildlife Area. Aerial treatment providers, including Farm Air Flying Services and Leading Edge Aerial, play a key role in this phase of operations. Throughout the presentation, significant data, metrics, and operational results will be included to document performance across all seasons.

Robert Fowler, Shop Supervisor:

The Board update will include an overview of annual repair and service activity for the calendar year, along with a status report on the District's fleet. It will also cover surplus vehicle and equipment sales activity and provide an update on the new quad fleet. The presentation will conclude with a summary of current projects underway.

LABORATORY
Monthly Report, January 2026 Board Meeting

Insectary:

Species	Name	Origin	Resistance Status
<i>Culex tarsalis</i>	KNWR	Kern National Wildlife Refuge (2009)	susceptible
<i>Culex quinquefasciatus</i>	CQ1	Merced, CA (1950s)	susceptible
<i>Culex quinquefasciatus</i>	Sebring	Florida (1988)	susceptible
<i>Culex pipiens</i>	WCP	Woodland, CA (2023)	resistant: pyrethrins/pyrethroids, methoprene, and spinosad
<i>Culex tarsalis</i>	VFCT	Vic Fazio Yolo Wildlife Area (2024)	resistant: pyrethrins/pyrethroids
<i>Aedes sierrensis</i>		Sonoma County (2016)	susceptible

Surveillance update through 1/12/2025

Weekly mosquito collections – Constant-operation gravid and locker traps placed in permanent locations throughout Sacramento and Yolo Counties are running, but trap are low as expected for this time of year.

Encephalitis Vector Surveillance (EVS) – This program runs from May through October and will resume in the spring.

Dead bird surveillance – Dead bird collection and testing will resume in April.

Human disease response surveillance – No new cases

***Aedes aegypti* trapping effort in Sacramento and Yolo Counties** – Surveillance for *Aedes aegypti* will resume in May.

Tick surveillance – Tick surveillance is on-going. Each permanent site is flagged once per month. Collection sites were selected based on land use and habitat. All *Ixodes pacificus* collections were separated by sex, collected in samples up to five ticks, and tested for *Borrelia burgdorferi*, the causative agent of Lyme disease. The following table shows the number of ticks collected by city and the minimum infection prevalence for *Borrelia burgdorferi*.

<i>Ixodes pacificus</i> minimum infection prevalence (MIP*) for <i>Borrelia burgdorferi</i> s.l.					
City	County	Nov 2025		Dec 2025	
		Total collected	MIP	Total collected	MIP
Brooks	Yolo	4	0.0	17	0.0
Carmichael	Sacramento	1	0.0	0	
Fair Oaks	Sacramento	34	2.9	87	0.0
Folsom	Sacramento	71	1.4	21	0.0
Gold River	Sacramento	1	0.0	1	0.0
Orangetown	Sacramento	0		18	0.0
Rancho Cordova	Sacramento	2	0.0	5	0.0
Rumsey	Yolo	3	0.0	1	0.0
Winters	Yolo	0		0	

*Minimum Infection Prevalence (MIP): MIP is equal to the number of positive pools divided by the number of ticks tested multiplied by 100.

Christmas Bird Count 2025

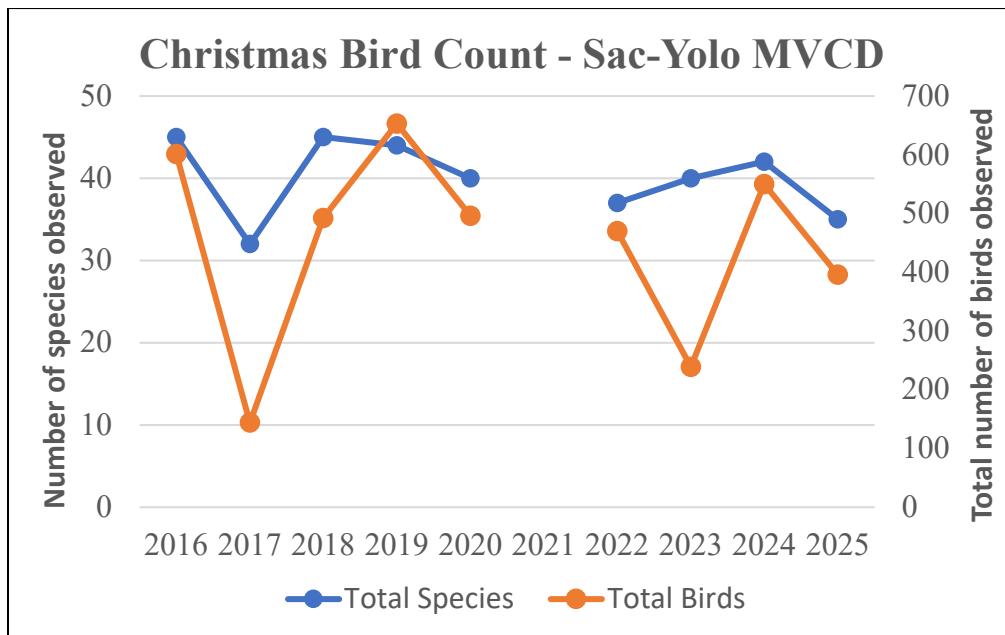
The Rio Consumnes Christmas Bird Count took place on December 29, 2025. The District is one of the designated count areas. The morning of the count was cold 37 - 40 F and dense fog made long distance viewing and observation of flyovers difficult.

Observers: Sarah Wheeler, Sierra Vasquez, and Emma Goodwin

Total birds counted at Sac-Yolo MVCD during the 2025 Christmas Bird Count

Species	#	Species	#	Species	#
American Coot	1	Great Blue Heron	1	Ruby-crowned Kinglet	5
American Crow	8	Great Egret	2	Rufous Hummingbird	2
American Pipit	1	Greater White-fronted Goose	2	Snowy Egret	5
American Robin	87	Greater Yellowlegs	1	Song Sparrow	3
Anna's Hummingbird	99	Green Heron	1	Spotted Towhee	1
Barrow's Goldeneye	1	Hermit Thrush	2	Western Bluebird	6
Black Phoebe	9	Hooded Merganser	2	Western Flycatcher	1
Bushtit	32	House Finch	5	White-crowned Sparrow	14
California Scrub-Jay	7	Lesser Goldfinch	1	Yellow-rumped Warbler	30
Canada Goose	10	Mallard	11	Total species	35
Cedar Waxwing	25	Northern Flicker	6	Total birds	396
Common Gallinule	1	Nuttall's Woodpecker	2		
Common Goldeneye	11	Orange-crowned Warbler	1		

Comparison of total species and total birds observed annually since 2016. There was no count in 2021 due to COVID19.



The California Arbovirus Surveillance Bulletin (final bulletin for 2025)
 Week 47, November 21, 2025

2024 & 2025 YTD West Nile Virus Comparisons		
	2024	2025
Total No. Dead Bird Reports	6,290	7,418
No. Positive Counties	32	36
No. Human Cases	117	102
No. Positive Dead Birds / No. Tested	533 / 1,777	154 / 1,643
No. Positive Mosquito Pools / No. Tested	2,003 / 47,990	2,755 / 51,802
No. Seroconversions / No. Tested	158 / 4,757	64 / 4,142

YTD WNV Activity by Element and County, 2025					
County	Humans	Horses	Dead Birds	Mosquito Pools	Sentinel Chickens
Alameda			6		
Butte	4			28	14
Colusa			1	1	1
Contra Costa		1	3	3	
Fresno	13		11	132	
Glenn	1				
Imperial				1	
Inyo				1	
Kern	16		1	129	
Kings	9			129	
Lake			1	5	6
Los Angeles	14		5	200	17
Madera				264	
Merced	2		1	42	
Monterey	1				
Nevada	1				
Orange	4		4	184	
Placer	6		8	145	
Riverside				15	
Sacramento	2	1	27	67	
San Bernardino				6	
San Diego			33	179	
San Joaquin	6		7	139	
Santa Barbara		1			
Santa Clara	1		26	3	
Shasta				2	
Siskiyou	1				
Solano	1		3	28	2
Sonoma			1		
Stanislaus	2	1	1	196	
Sutter	2		1	12	11
Tulare	13		8	759	9
Tuolumne	2				
Ventura			1		
Yolo	1	1	5	77	
Yuba				8	4
Totals	102	5	154	2,755	64

ECOLOGICAL MANAGEMENT DEPARTMENT

January 2026 Board Update

Ecological Management Projects

Teal Bend Golf Course

The stormwater and irrigation holding ponds located just north of Teal Bend Golf Course, under the jurisdiction of the Natomas Mutual Water Company, pose a persistent operational challenge for mosquito control due to their highly restricted access. The pond edges are densely choked with emergent vegetation, including cattails (*Typha latifolia*), Himalayan Blackberry, and Kyllinga (sedges), which severely limits the ability of Control Operations staff to conduct necessary surveillance and treatment activities. This site is critically important as it routinely tests positive for West Nile Virus and is responsible for frequent service requests from patrons of the golf course and residents along the Garden Highway corridor, yet the close proximity to Sacramento International Airport (no fly zone) prohibits the use of drone treatments. To overcome these constraints and safeguard public health, Control Operations staff coordinated with Natomas Mutual Water to cut slots and pathways directly through the dense vegetation to the water's edge, successfully allowing technicians to apply granular larvicides and stock the ponds with mosquitofish (*Gambusia affinis*) each spring to control immature mosquito populations.



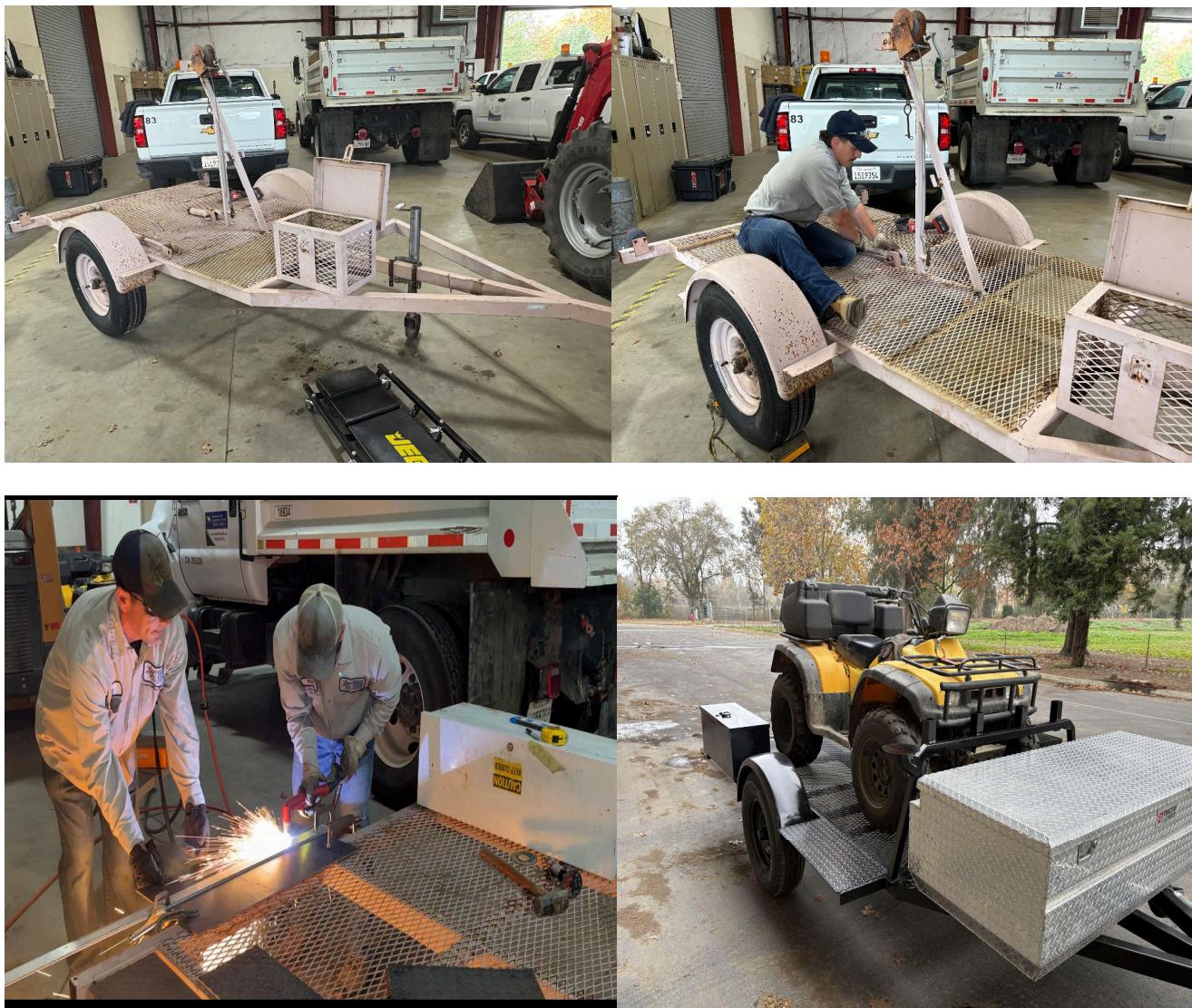
Image: Overgrown Path



Image: Staff clearing paths to breeding sites

District Projects

Ecological management staff have completely refurbished an old weather tower trailer originally utilized by Yolo County Control Operations, transforming the decommissioned asset into a highly usable piece of field equipment. This revamped trailer is now capable of safely carrying ATVs and other necessary equipment for remote field work, providing critical logistical support for field operations. The trailer will serve a dual purpose: first, as a dedicated Ecological Management survey trailer for collecting survey data prior to excavations; and second, it will be utilized by Control Operations staff as a robust tool carrier when conducting extensive brush cut projects, significantly streamlining the transportation of specialized tools needed to create access to hard to access mosquito breeding sites.



BIOLOGICAL CONTROL

Monthly Report for January 2026 Board Meeting

In December, the Fisheries Department focused on routine winter operations and off-season work.

Staff continued daily pond and tank management to support healthy overwintering fish, including monitoring water quality, performing aeration checks, and conducting general system maintenance. Leaky valves and seals on tank filtration systems were replaced, and cleaning supplies and nets were sanitized.

Staff reset and reinforced leaning fence posts around two ponds using the District's new auger in preparation for future fencing. Staff also assisted with facility maintenance by removing a dying tree near the fisheries building, raking leaves, and completing general site cleanup.

With assistance from the Shop, staff 3D-printed components for a brine shrimp hatchery to evaluate live food options for Sacramento Perch feeding. The Fisheries Department may explore culturing live *Daphnia* next season as an alternative food source for Sacramento Perch and indoor mosquitofish.

The department will continue winter maintenance activities and preparation for spring operations into January.

Log of Treatment Applied for December

<u>Material</u>	<u>AMT</u>	<u>Area Treated</u>	<u>Treatments</u>
Mosquitofish (<i>Gambusia affinis</i>)	0 lbs	0 Acres	0
Guppies (<i>Poecilia reticulata</i>)	0 lbs	0 Acres	0

Log of Treatment Applied for the year 2025 - Year to Date

<u>Material</u>	<u>AMT</u>	<u>Area Treated</u>	<u>Treatments</u>
Mosquitofish	4,561 lbs	16,874.1 Acres	3,039
Guppies	.95 lbs	.345 Acres	13

Fisheries Budget

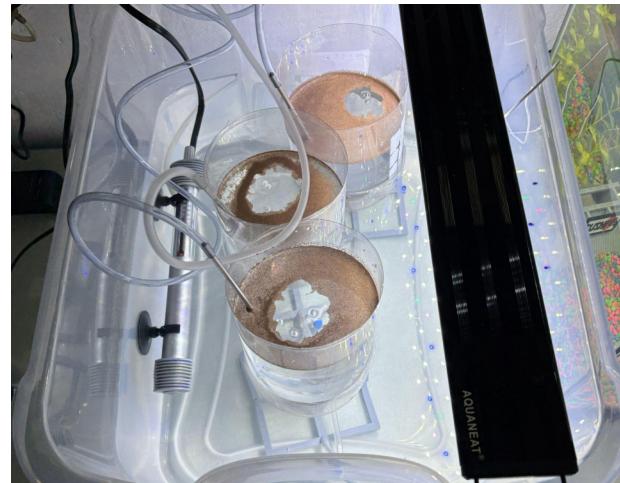
<u>Total</u>	<u>Spent</u>	<u>Remaining</u>	<u>% Spent</u>
35,000.00	8,951.48	26,048.52	26%



Above : *Fisheries indoor tank systems.*

Bottom Left : *New fence post and supports installed.*

Bottom Right : *Brine shrimp hatchery.*



CONTROL OPERATIONS
Monthly Report for January 2026 Board Meeting

Control Operations:

Control staff completed light tree trimming and landscape maintenance at both District facilities as well as started a series of off site access brush projects and various small pesticide treatment packets in the month of December. A small number of service requests were visited and will continue to be monitored throughout the winter months. Below is a summary of District control operations for 2025.

2025 Control Operations Summary:

Service Requests Summary:

Sacramento County:

Mosquito:	2621
Yellow Jacket:	162

Yolo County:

Mosquito:	639
Yellow Jacket:	17

Catch Basin Program summary

Basins Inspected:	224,280
Basins Treated	79,195

Invasive Aedes Urban Operations:

Properties Inspected	1,499
Properties Treated (Larval and Adulticide)	1,381

2025 Aerial Treatment Summaries:

Farm Air Flying Services (Larvicide):

Acres Treated	156,388
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Leading Edge Aerial Technologies (Drone Larvicide Services)

Acres Treated	4,531
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VDCI Adulticide Summary Year Ending 2025:

Contract Acres (our portion out of 1,000,000 total)	530,000
Acres used	536,881
Acres over contract	(6,881)

Additional District Contract Acres:

San Joaquin County MVCD used 152,366 acres of their 190,000 acre contract commitment.
Placer MVCD used 113,462 acres of their 100,000 acre commitment.
Turlock MAD used 220,610 acres of their 180,000 acre commitment.
Merced MAD used 153,053 acres of their 75,000 acre commitment
East Side MAD used 54,672 acres of their 60,000 acre commitment

PUBLIC INFORMATION AND EDUCATION

Summary for the January 2026 Board Meeting

Planning is well underway for the 2026 season. School assemblies in partnership with Red Shoe Productions continue to be coordinated and scheduled at schools throughout Sacramento and Yolo counties. At the same time, we have started work on the 2025 Annual Report, with supervisors updating their departmental summaries and submitting photos for inclusion.

In preparation for the upcoming season, we are assessing event needs, reordering brochures and other materials to get ready for the various community outreach events ahead. I am also coordinating closely with our media consultant, Gary Benjamin, to begin developing the 2026 advertising plan, while holding ongoing meetings with account executives and media representatives to explore campaign options.

Lastly, I am finalizing a presentation highlighting the outreach and public education components of our Sterile Insect Technique (SIT) program, which will be presented at the upcoming MVCAC conference in February.

Sacramento-Yolo Mosquito and Vector Control District

January 20, 2026 Board Meeting

5. Board Review of the District's 5-Year Plan

Staff Report:

As background, in January of 2015, the Board was presented with a 5-Year plan of proposed projects to increase efficiency in various Department-specific activities. Development of this plan began in the winter of 2014, when all District Departments began collecting data on their current needs and identified areas for future improvement as well as areas of growth. This brainstorming process broke down core concepts that became the initial draft of the 5-Year Plan. The process was augmented by the formation of an Ad Hoc committee, created at the February 2014 Board meeting, as a means to help guide the Departments in further developing their ideas.

The initial 5-Year Plan concluded in 2019, with several completed projects. The momentum was ongoing, however, and additional projects were added, resulting in the “rolling” 5-Year Plan that currently exists. This Staff Report is an informational summary detailing projects completed in 2025 and new and/or revised projects identified at year end 2025 for the Administration Department (including the Administrative, Information Technology, Geographical Information, Public Information, and Facilities Divisions), Control Operations Department (including the South Sacramento, North Sacramento, Woodland, Catch Basin, and Aedes Divisions), Ecological Management Department, Biological Control (Fisheries) Department, Laboratory Department, and the Mechanical Innovation (Shop) Department.

The 5-Year Plan is the District’s fluid, high-level, program document that is designed to guide the District in identifying and addressing advancements, goals, changing regulations, etc., and be adjusted as the needs of the District change. Updates are provided to the Board during the January/February meeting of each year to highlight those adjustments.

Summary by Department/Division:

Administration Department / Information Technology Division

Information Technology Administrator: Dan Fisher

Number of employees: One (1) Full-Time

The IT department made significant progress in 2025 accomplishing projects set for the year. After a competitive hiring process, the department will gain a full time IT Specialist in February to provide primary staff IT support and project support. Key accomplishments in 2025 included deploying and configuring over 80 new iPhones and 35 iPads, completing the Windows 11 transition by upgrading multiple PCs and laptops, implementing additional asset inventory automations through our endpoint management software and improving security update monitoring. The department led the conversion of Truck ULV systems to the iPad-based VeeMac control system, handling configuration, coordination, documentation, calibration, staff training, and assisting with software improvements through field testing. Cybersecurity remains a top priority, with the implementation of improved software update management in Q3 and plans underway for advanced protections through Q2 2026, including full disk encryption, passwordless authentication, and expanded multi-factor authentication. Testing of the ULV email notification system to incorporate multiple zip codes per resident was completed in Q4 2025 and will be launched with notices to subscribers and updates to the website in Q2 2026. Additionally, IT continued collaborating with Catchbasin Supervisor Ryan Wagner to expand the use of custom in-house mobile applications aimed at improving field data collection, sharing, and overall productivity, and that will continue through 2026 as we assist more departments with workflow improvements.

New goals in 2026 include the creation of an Artificial Intelligence Employee Use Policy, and the incorporation of AI software tools to improve District operations in areas where it can be safely and responsibly implemented. The District's public website design and back-end management software will be upgraded in collaboration with the Public Information department. Service request intake workflows are being upgraded to be more accessible, accurate and easier for the public to use through new website, phone and text chat options. Satellite data service for field trucks is being tested to provide internet access in remote areas with no cellular data service, to improve employee safety and productivity. Operational data reporting and analysis will be improved with a new in-house database server to collect data from multiple sources and incorporate them into a single analytics platform.

Administration Department / Geographic Information Systems Division

Geographic Information Systems Coordinator: Ruben Rosas

Number of Employees: One (1) Full-Time

The GIS department will continue to improve the accuracy of the District's organic database. The GIS department has coordinated with local Agriculture Departments and the California Department of Food and Agriculture on best practices and suggestions on how to alleviate historic organic sites. The GIS department was able to remove some historic organic sites by having signed documentation by the landowner indicating that the parcel is no longer organic.

This workflow will continue into 2026. Although the organic database project is still in progress, The GIS department has made substantial improvements to the District's beekeeper outreach program. With support from the Agriculture Departments, majority of registered beekeepers have signed up for spray notifications promoting transparency and public relations between the District and apiary groups. The GIS department will continue to research and compare survey capabilities between UAS and traditional laser surveys. Preliminary flights suggest drone surveys will provide the same, if not better, information for Best Management Practices in less time and with less staff. Additional flights and analysis will continue into 2026. The GIS department provided analysis on zone workloads, source inspections and treatment history. By evaluating the spatial distributions of active mosquito sources and treatment history, the District was able to strategically reduce the amount of mosquito sources that require a yearly inspection. The source evaluation project reduced the number of dry inspections and increased the amount of treatments to water sources during the 2025 season. In 2026, the GIS Department will continue the analysis to investigate the possibility of zone restructuring for operator efficiency.

Administration Department / Public Information Division

Administration Department / Public Information Division Public Information Officer: Luz Maria Robles

Number of Employees: One (1) Full-Time

The District's Public Information and Education Department continues to raise awareness of mosquitoes and other vector-borne diseases through an integrated approach that incorporates multiple communication and outreach elements. These efforts include media relations and news coverage, advertising campaigns, public outreach at community events, ongoing communication with local elected officials, and a school education program that includes classroom presentations and assemblies.

As invasive Aedes mosquitoes continue to spread throughout the region and following the launch of the Sterile Insect Technique (SIT) pilot program in South Natomas in 2025, with the potential for similar programs to be implemented in other communities, a key priority for 2026 will be to enhance communication related to the ongoing public health threats posed by these mosquitoes. Outreach efforts will focus on providing residents with consistent and timely information and resources to support awareness and prevention efforts. Activities will include targeted outreach in neighborhoods with higher populations of invasive Aedes mosquitoes through digital advertising, social media messaging, and continued participation in community events within affected areas. The District will also continue outreach and communication with local elected officials and service organizations to strengthen partnerships and support broader dissemination of information to impacted residents.

In 2026, the District will continue to pursue and expand partnerships with community organizations and local nurseries, including Green Acres, to support the distribution of mosquito prevention information and materials. Building on outreach conducted in 2025, staff will engage additional nurseries to provide education on repellents, source reduction, and the availability of mosquitofish. Outreach will focus on nurseries that sell items such as decorative ponds, fountains, rain barrels, and animal troughs that can serve as mosquito breeding sources. Activities will include outreach to nursery staff, distribution of educational materials, and

coordination to ensure customers are informed about the availability and proper use of mosquitofish. The District will also continue outreach to garden clubs through presentations and participation in meetings and community events.

In 2026, the District will continue its school assemblies program. An ongoing initiative will include collaboration with schools that host annual science fairs, where staff will participate by hosting educational booths featuring an interactive “lab” component. These hands-on displays will include microscopes, allowing students to closely examine the mosquito life cycle, ticks, and other insects while reinforcing key educational messages.

In 2026, the District will once again employ a seasonal public information and education staff member to assist with outreach activities. Responsibilities will include supporting community event coordination and registrations, developing social media and short-form video content, and expanding the District’s photo and video library for use on social media platforms, the District website, the annual report, and other outreach materials.

80th Anniversary Outreach and Communications

In 2026, the District will recognize its 80th anniversary through a coordinated set of outreach and communication activities highlighting the District’s history, mission, and ongoing role in protecting public health. Anniversary efforts will include the use of a commemorative logo and the production of a short anniversary video reflecting the District’s evolution and long-standing service to the community. The video will be shared through the District’s website, social media platforms, and outreach presentations.

The 80th anniversary milestone will also be incorporated into media relations efforts, including news pitching, to provide historical context and highlight the District’s continued relevance, current programs, and future initiatives. Anniversary messaging will be integrated into advertising materials used throughout the mosquito season and extensively across the District’s social media platforms to maximize visibility and leverage the 80th anniversary.

Administration Department / Facilities Division

Overseen by Assistant Managers: Steve Ramos and Tony Hedley

Projects mentioned in the previous 5 year plan included a new parking structure, Laboratory Auxiliary room renovation, Woodland property tree trimming, and evaluation of more modular buildings on site at the Bond Road location. The District has decided to move forward with an additional 1500 sq ft parking structure on the West side of the property behind the “Old Shop”, construction is slated to begin in January of 2026. The Laboratory Aux Room renovation was completed in August of 2025, while the Woodland site tree trimming was completed in April of 2025. Additionally, the Woodland facility roof was replaced in October 2025 and new parking stalls and landscaping at the Bond Road site were completed in December of 2025. Additional modular buildings are still being considered and exploratory conversations with Gordian and other builders are currently under way. Planning for future projects will include installation of security cameras at each office location to provide video evidence in the case of theft or vandalism, bids are currently being taken and evaluated. Evaluation continues into an additional modular building on site for either expanded District work offices or SIT production, bids for this project are currently being sought after. Future facility work may include reflooring the “tech area” at the Bond road location to replace broken and missing laminate tiles, renovation of the Woodland worksite office, additional storage for pesticide or tools at the Woodland site location making drone application logistics more efficient, and landscaping improvements to the facilities at Bond Road by repairing irrigation lines and water bibs. Investigation has begun into the

removal of the 8000 gallon unused oil surfactant tank located at the Bond Road facility with plans to have the tank removed in 2026.

Administration Department / Administrative Division

Manager: Gary Goodman

Assistant Managers: Tony Hedley and Steve Ramos

Administrative Manager: Lisa Pelletier

Number of Employees: Seven (7) Full-Time

Looking ahead, the Administrative Department five-year plan focuses on optimizing and innovating operations. 2026 will be our 3rd year working together following a period of turnover. We are more experienced with recurring tasks like audit, benefit management, monthly and year-end payroll, reporting, etc. Additionally:

1. Relations with employees, management, vendors, contractors and 3rd party software support teams are now well developed, efficient and effective.
2. Quickbooks and NeoGov software systems have been successfully implemented, staff is trained, tasks are appropriately delegated.
3. Due to a promotion, the Admin Team now consists of two Senior Administrative Assistants and one Administrative Assistant.

In 2026, we aim to streamline processes for efficiency

4. Continue the following processes which began in 2025:
 - a. Creating standardized forms,
 - b. Documenting processes
 - i. Examples: payroll, AR, AP, audit,
 - ii. using/testing documentation for cross-training
 - iii. Enhancing the employee experience,
 - iv. Increasing morale, participation, engagement
5. Also in 2026 we will reinforce accountability, as we hold staff to higher standards due to multi-year experience and completion of training on standard tasks and new systems.
6. The year 2027 will include heavy focus on maintaining high standards and professional development.
7. In 2028, the focus will shift to expanding employee services and collaboration with District management for increased service and workflow efficiencies.
8. In 2029 - 2030, efforts will be directed toward driving innovation through enhanced technology and comprehensive support. This will include reevaluation of current systems and processes with focus on increased technology. This effort will strengthen the District's mission to serve and protect public health.

Control Operations Department

North Sacramento Division / South Sacramento Division / Woodland Division

Catch Basin Division / Aedes Division

Field Supervisors: Richard Speakman, Demetri Dokos, Brett Day, Will Hayes, Ryan Wagner, David Smith

Number of Employees: 38 Full-Time

Due to population growth across multiple municipalities, zone boundaries are currently being evaluated to ensure continued operational efficiency. In Sacramento County, the pool program now operates through an in-house mobile application that manages all pool appointments. This system allows appointments to be assigned and reassigned to technicians in real time, replaces the former paper-based process, and records pool status data to support program performance monitoring.

We are also reviewing our field equipment to keep up with changing regulations and operational needs. As limits on fuel-powered sprayers increase, we are looking at using more all-electric backpack sprayers and other quieter, more efficient electric units. We are also evaluating whether we need additional ATV-mounted spray equipment for both ULV and liquid applications. With the expanded use of newer ULV methods, including AM ULV and backpack ULV, our focus will be on equipment that is efficient, flexible, and easier to operate.

The Urban Operations Program continues to utilize their custom mobile app with ongoing modifications to support the program's adaptable operational structure as it continues to become increasingly service request-driven. In conjunction with the spatial spread of invasive Aedes within the District's boundaries, the program continues to prioritize the integration of surveillance, public education, and wide-area control strategies to address these mosquito populations, particularly in cryptic backyard breeding sources.

The program will continue to expand resident education efforts to promote proactive source reduction in efforts to reduce mosquito bite pressure in relation to invasive Aedes. Under the overall direction of the District, the Urban Operations Program will continue to implement and evaluate the use of collaborative control strategies, including Wide Area Larvicide Spray (WALS) applications in addition to the potential for more implementation of Sterile Insect Technique (SIT) releases in areas with high Aedes aegypti densities where traditional control methods are not sufficient.

The Catch Basin Program continues to leverage its in-house mobile application as the District's primary system for collecting storm drain treatment, inspection, and sampling data, now entering its fourth full year since transitioning from paper utility maps. Ongoing residential and commercial development throughout Sacramento and Yolo counties continues to expand and reshape the service area, prompting routine updates to storm drain infrastructure locations and further growth of the program's centralized database.

Larvicide efficacy examinations are now in their fifth year and remain a critical component of operational decision-making, providing field-validated, real-time residual performance data for products used under local environmental conditions. The program's digital platform has continued to mature and is increasingly being adapted across other District departments, serving as a shared framework for standardized data collection, internal communication, and cross-departmental visibility of field activities.

Ecological Management Department

Ecological Management Supervisor: Kevin Combo

Number of Employees: Three (3) Full-Time

Over the next five years, the Ecological Management Department (Eco) will focus on enhancing technology use, improving BMP implementation, maintaining compliance with environmental regulations, optimizing equipment and fleet resources, and streamlining existing programs.

The Eco department will continue to evaluate the utilization of drone photogrammetry to assess mosquito breeding sites, particularly during irrigation and flood up events, to improve treatment accuracy and support cost recovery associated with mosquito control activities. In coordination

with the District's GIS Department, staff will further evaluate the use of drone-based aerial terrain analysis and elevation gradient measurements to improve site evaluations and BMP excavation planning through 2028. Additionally, staff will work with the Catch Basin Supervisor and IT Department to develop a centralized database to track Ecological Management projects, identify priority mosquito breeding sites, and generate potential BMP projects between 2026 and 2028.

The Eco department will continue to evaluate and implement BMPs on an ongoing basis, with particular emphasis on areas experiencing high West Nile Virus activity or increased risk of disease transmission.

Vegetation control will remain a key component of mosquito habitat reduction efforts. Beginning in 2026, the department will evaluate the use of primary herbicides as an alternative to repeated mechanical vegetation control in historically high-maintenance areas. This evaluation will compare labor requirements, equipment wear, and long-term effectiveness. In coordination with the California Department of Fish and Wildlife, staff will study vegetation control methods in wetland habitats, including joint grass discing and mowing in the Yolo Bypass Wildlife Area, to assess impacts on mosquito breeding and larval abundance. Staff will also continue monitoring herbicide treatments for invasive emergent vegetation such as floating primrose and water hyacinth in water conveyance systems through 2028.

The Eco department will evaluate its fleet of equipment to be aware of evolving regulations affecting heavy equipment and fleet operations, including California Air Resources Board (CARB) requirements. Equipment needs will be reviewed periodically as regulations, technology, and operational demands change. Staff will also evaluate the need for additional earth-moving equipment to support BMP implementation and will assess the cost effectiveness of purchasing versus renting equipment during the 2026–2027 period.

The Eco Department will continue to evaluate existing programs, including Agricultural, Cemetery, Planning, Dairy, Stormwater, and Wetlands programs. A key focus will be revising the Wetland Flooding Program to expand cost-sharing opportunities with landowners and partner entities in order to offset increasing aircraft and pesticide application costs.

Staff will continue monitoring environmental regulations such as the Endangered Species Act, CEQA, NEPA, and Waters of the United States to ensure District operations remain compliant. The department will pursue relevant training opportunities and may develop in-house training materials to support staff across departments affected by environmental regulatory requirements.

Mechanical Innovation/Shop Department

Shop Supervisor: Robert Fowler

Number of Employees: 3 full-time

In 2025, the Shop and Vehicle Maintenance Department outfitted 60 new Chevy Silverado and Nissan Frontier pickup trucks and prepared them for service. To minimize disruption during the peak mosquito season, the vehicles were rolled out on a crew-by-crew basis. Nissan pickups began arriving in January, followed by the Silverados in March, and all outfitting was completed by October. Feedback from District staff has been very positive, and the new trucks present a strong, professional image for the District in the field.

In addition, the shop decommissioned 60 surplus District vehicles, which were then sold through the GovDeals online auction platform. This was a major effort and was made possible with support from other District staff. The auction was very successful and generated strong interest and results.

We are also awaiting delivery of nine 2025 Suzuki KingQuad ATVs, which were purchased to modernize the aging ATV fleet. Once they arrive, the shop will begin outfitting and preparing them for service, along with completing the remaining spare vehicle and ULV fleet outfitting. Finally, we continue to work closely with the Fleet Management team to ensure compliance with emissions regulations. Future plans also include evaluating electric vehicle options and upgrading the lighting systems on ULV vehicles and ATVs to improve visibility, safety, and operational efficiency.

Biological Control Department (Fisheries)

Fisheries Supervisor: Kenneth Harris

Number of Employees: Three (3) Full-Time

The Biological Control (Fisheries) Department has made measurable progress in increasing the production, availability, and reliability of mosquitofish (*Gambusia affinis*) through targeted pond management and infrastructure improvements. Expansion of predatory exclusion netting across District ponds has resulted in significant production gains, improved overwinter survival, and increased operational efficiency. These efforts are ongoing, with continued evaluation of pond performance, rotation schedules, and harvest methods guiding future improvements. The department has also implemented upgraded seine equipment to improve capture efficiency and reduce fish stress during harvests.

To support long-term program sustainability, the department continues to evaluate biological and operational risks associated with fish production. Maintaining genetic diversity within the mosquitofish program remains an active area of review, and opportunities for coordination or fish exchange with other districts continue to be explored where appropriate. The department also continues cooperative efforts with the California Department of Fish and Wildlife, including ongoing work on the Sacramento Perch program.

Facility and infrastructure improvements have been a major focus of the Fisheries Department and will continue as part of the rolling five-year plan. In August 2025, a licensed electrician upgraded the indoor tank systems to dedicated electrical circuits, eliminating the use of extension cords and improving safety and reliability. Additional improvements to fencing, aeration, water delivery, and site security are ongoing. The department will continue addressing facility maintenance needs, including repairing the aging roof seal on the fisheries building, installing new gutters, and re-epoxying the fisheries building floors. The department will also evaluate the addition of concrete pads and awnings on one or both sides of the fisheries building to expand usable workspace for additional tanks or future projects. Evaluation of backup power options and expansion of seasonal holding and transfer capacity will remain ongoing priorities.

The department continues to improve operational efficiency through enhanced data tracking and workflow refinement. Production logs, feeding records, stocking data, and equipment monitoring

tools continue to evolve. The department will evaluate feeding practices and explore small-scale feeding trials to better understand feed utilization and support future operational planning. Development of fisheries-specific tracking tools and evaluation of automation opportunities remain aligned with broader District efforts to modernize data management and field operations. Public outreach continues through the distribution of educational materials and participation in District outreach activities that highlight the role of biological control in mosquito management.

Collectively, these efforts support the long-term stability, efficiency, and adaptability of the District's Biological Control (Fisheries) Program.

Laboratory Department

Laboratory Director: Sarah Wheeler

Supervisors: Debbie Dritz (Vector Ecologist) and Mario Novelo Canto (Biologist)

Number of Employees: 12 Full-Time

In 2025, the auxiliary mosquito rearing space was remodeled and expanded, increasing the District's capacity for mosquito rearing and insecticide resistance testing. The laboratory continues to evaluate adult and larval insecticide resistance in both *Culex pipiens* and *Culex tarsalis*. These data are used to guide product selection and are uploaded to CalSurv as a shared resource for the vector control community.

During 2025, the District conducted a pilot Sterile Insect Technique (SIT) release of Wolbachia-transformed male *Aedes aegypti* in Natomas and is currently evaluating options for expanding releases across Sacramento and Yolo Counties.

The laboratory maintains multiple reference colonies of *Culex pipiens* and *Culex tarsalis*. To ensure precise control of temperature, lighting, and humidity, the District is assessing replacement options for the current environmental chambers to improve reliability and long-term colony stability.

Summary of Projects Completed in Previous Years

Projects Completed in 2025

- Cellular and Ipad updates performed along with windows 11 upgrade on windows products.
- Source evaluation project started. Sources were evaluated for priority of inspections and treatments based on treatment history. This project will continue annually/bi-annually.
- 56% of the District fleet (trucks/Jeeps) were replaced through the Enterprise lease program. The District shop successfully auctioned off replaced vehicles.
- The District implemented SIT Control for the first time in its history. A thorough advertising campaign was created and distributed to residents and all District staff were put through a SIT training program.
- Parking lot project was completed along with the Laboratory Auxiliary Room update

Projects completed in 2024

- Front office/Admin department remodel
- Molecular lab equipment upgrade
- 3 netted ponds added to District Biological Program
- Ecological Department added Massey Ferguson MF4710 Tractor to fleet
- Enhanced *Aedes aegypti* communication implementation (ongoing)

- Cybersecurity upgrades were implemented (Bitdefender and Ninjaone)
- Communication upgrades with implementation of new iPhones District wide
- UAS Survey techniques used (ongoing)

Projects completed in 2023

- Example - Completed WALS Route Folder for travel path reference
- Targeted education materials to communities with invasive *Aedes*
- Attended response events in cities with invasive *Aedes*
- Red Shoe assemblies in schools. There will be 25 assemblies in 2024
- Incorporated more information on invasive mosquitoes in our event booth
- The GIS Department created a web-based map that allows staff to access the California Natural Diversity Database (CNDDB).
- The GIS Department coordinated with IT and field supervisors to utilize NearMap imagery to verify the condition of known neglected swimming pools.
- The GIS Department used remote sensing techniques including Drone terrain surveys for BMP ditch construction and fall flooding inspections.
- Heat maps were created by the GIS Department and the Invasive Aedes Department by working together to analyze the detections and spatial distribution of invasive populations.

Projects completed in 2022

- Agreement with RedShoe Productions for School program assemblies (ongoing)
- The creation of a finalized aerial adulticide block menu for easy reference and communication between departments

Projects Completed in 2021

- A new vehicle bay was constructed behind the Fisheries building to alleviate congestion in the main vehicle garage.
- New larvicides and larvicide applications were investigated to improve efficiency in the field.
- The fire suppression system was upgraded to include internal chimes.
- Implemented Mapvision in the Laboratory.
- Expanded the fleet with both trucks and specialty vehicles.
- Finalized a catalog of rural aerial adulticide blocks to make air orders more efficient.

Projects Completed in 2020

- Virus testing has been brought in house through a successful remodel
- Improved understanding of mistblower larvicide applications for Aedes control
- Improvements to the lab BSL 2 facility and colony space have been made
- New employee onboarding and training have been moved on-line
- Forward movement with Mapvision including enhancements to the lab module and development of iPad application
- Installation of a gate opening system for enhanced security
- The District has started using presentations at school assemblies to spread information more efficiently

Recommendation: **Information Only**

5 YEAR PLAN IMPLEMENTATION SCHEDULE

Sacramento-Yolo Mosquito and Vector Control District

January 20, 2026 Board Meeting

6. Board Review and Consideration of Contract with Farm Air for Aerial Larvicing Services

Staff Report:

The District's contract for aerial larvicide work expired at the end of 2025. The market for aerial larvicing work is very slim and there are not a lot of options. We have been using Farm Air for a very long time with the primary work being completed over rural/agricultural areas of Sacramento and Yolo Counties.

Farm Air has a strong history of being responsive to the District's needs and is a key factor to successfully suppressing both mosquito abundance and West Nile virus transmission in agricultural areas. In a typical year the District flies around 300 hours with Farm Air, totaling approximately \$435,000 each season.

The proposed Farm Air contract has a term of two years and an increase in the rate from \$1520 (2024-2025) to \$1700 per hour. The typical prepayment of \$250K is requested by February 15th, 2026, and February 15th for 2027. The District made prepayments in the amount of \$250K each of the past two years.

Recommendation:

Authorize the Manager to enter into a two year contract with Farm Air and to make the prepayment amounts by the due dates for the upcoming two mosquito seasons as highlighted in the attached letter.

ATTN: Sacramento Yolo Mosquito & Vector Control

Farm Air Flying Service LLC - Proposal - January 6, 2026

Farm Air is interested in renewing the Sacramento Yolo Mosquito & Vector Control Aerial Application Contract for a two-year term, effective January 1, 2026 through December 31, 2027.

Our Bid is as follows:

- Hourly larvicide rate \$1700.00
- Fuel surcharge will be: For every .10 cents above \$3.00 a gallon, a surcharge of 1% (ex: fuel= \$3.30 per gallon, 3% of \$1700.00 additional= total \$1751.00)
- Prepayment of \$250,000.00 will be paid to Farm Air by February 15th of each contract year.

Farm Air provides service 7 days a week from April 15th through July 1st. After the 1st of July, all Saturday work will be 25% more per hour and Sunday work will be 50% more per hour. From July 1 until the following April 15, all Saturday and Sunday work will not be performed unless approved in writing by the District. Although, if orders have been received and planned to be completed during normal weekday hours (Mon-Fri) But is not completed due to maintenance, unforeseen complications or other Farm Air internal scheduling conflicts, fees will not be charged above the normal hourly rate.

We highly encourage getting work orders in by the end of Tuesday to allow sufficient application time. We are utilizing two AT-502B aircraft now, to also help the SYMVC District complete work during the workweek.

We will continue to accept deliveries, offload and manage the delivery of all materials used by the district. We provide a secure, dedicated storage area for the product and manage and file the monthly Pesticide Use Reports. We will continue to have a successful relationship with your staff.

Farm Air would love to continue to provide successful applications with SYMVC and would appreciate your support in accepting our proposal for the 2026-2027 term, given our history and longstanding relationship.

Thank you for your time!

Justin Staas
Farm Air Flying Service, LLC
4425 W. Riego Road
Sacramento, CA 95836
916-922-9063 Office
530-301-5353 Cell

Sacramento-Yolo Mosquito and Vector Control District

January 20, 2026 Board Meeting

7. Board Review and Consideration of Contract with VDCI for Aerial Larvicing Services

Staff Report:

The District's contract for aerial adulticiding work expired at the end of 2025. We received quotes from two vendors for comparison.

VDCI has a strong history of being responsive to the District's needs and is a key factor to successfully suppressing both mosquito abundance and West Nile virus transmission in agricultural areas. In a typical year the District flies over 500,000 acres with VDCI.

A summary of the per acre costs is below for comparison.

VDCI is proposing a 5-year contract starting in 2026 with a \$0.72 per acre cost of the 1,000,000-acre contract which SYMVCD is currently responsible for 530,000 acres (53%) with a \$0.02 elevator each year over the next 4 years.

Dynamic Aviation proposed a one-year contract with two planes available from July 1 to August 31 with a per acre price of \$1.16 if a total of 1,100,000 acres were to be treated.

The District typically meets our acreage minimum every year with VDCI. However, if the need for urban aerial applications is necessary, it would be nice to have a contingency plan in place to be able to make large treatments per night (20-40k acres) without interrupting our partners regular adulticide needs. Dynamic is willing to engage on a one year contingency contract that would require a 100,000-acre minimum per callout at the cost of \$1.89 per acre. They would require that the District cover their certification expenses to ensure that they have qualified and registered pilots in CA if the need arises. This cost would be approximately \$2,000 per year and would be the only expenditure unless the District executes the contingency contract.

Recommendation:

Authorize the Manager to enter into a five year contract with VDCI. In addition, we would like to sign a contingency contract with Dynamic Aviation in case the need arises to conduct urban adulticide applications beyond what VDCI can handle.

AMENDMENT NO. 5

TO SACRAMENTO-YOLO MOSQUITO AND VECTOR CONTROL DISTRICT AERIAL APPLICATION SERVICES AGREEMENT

THIS AMENDMENT TO AGREEMENT is made effective this January 1, 2026, by and between Sacramento-Yolo Mosquito and Vector Control District, a public agency ("District" or "Customer"), and Vector Disease Control International, LLC, a Delaware limited liability company ("Contractor" or "VDCI"), who agree as follows:

1. Recitals. This Amendment is made with reference to the following background recitals:

1.1. On January 1, 2014, the parties entered into the Sacramento-Yolo Mosquito and Vector Control District Aerial Application Services Agreement. The parties amended the agreement on July 21, 2015, by Amendment No. 1 to expand the geographic scope of operations under the agreement and enable District to coordinate aerial services with other mosquito and vector control agencies in the region. Amendment No.2 took effect on January 1, 2017, and remained in full force and effect until December 31, 2019. Amendment No.3 took place on January 1, 2020, and remained in full force and effect until December 31, 2020. Amendment No.4 took place on March 1, 2021, and remained in full force and effect until December 31, 2025. The agreement, as amended (the "Agreement"), is on file in the District office.

1.2. The parties now desire to further amend the Agreement by extending the term, adjusting the pricing, and expanding the scope of services.

2. Amendments to Agreement

2.1. Scope

2.1.1. The parties amend part A (Minimum Specifications, General Contract Scope) of Exhibit A (Scope of Services and Supplemental Conditions) of the Agreement to read as follows:

A. General Contract Scope:

VDCI shall furnish 2 dedicated Fixed-wing aircraft and supporting crew for the length of the District's Mosquito abatement season. VDCI will provide aircraft maintenance support to ensure the two (2) dedicated aircraft are operationally available throughout the season. If at any point during the season, VDCI is unable to have either of the two (2) dedicated aircraft available to perform work scheduled by the District; those scheduled acres will be deducted from the 1,000,000-acre guarantee. VDCI has a maximum of 3 days from the time of the incident to repair/replace the aircraft. If unable to do so, any acres scheduled by the district that would have been assigned to that aircraft will be deducted from the 1,000,000-acre guarantee. One aircraft will be capable of carrying a minimum of 90 gallons of material and one aircraft will be capable of carrying a minimum of 60 gallons to be used for ultra-low volume (ULV) application of insecticides to control adult mosquitoes within the

geographical confines to be determined by Customer, provided that such confines are limited to the Counties of Sacramento, Yolo, San Joaquin, Stanislaus, Placer and Merced and those other counties that border Sacramento, Yolo or San Joaquin County. VDCI will provide the aircraft and all necessary personnel (including pilots, observer and loader), equipment, fuel, oil, maintenance, pesticide storage, hangar, landing and tie down fees and all other items required to successfully complete each aerial spray mission.

The aircraft will be dedicated for use by Customer (and such other nearby mosquito and vector control agencies as designated by Customer). The aircraft will not leave the Sacramento-Yolo area without express permission from the District General Manager or his or her designee. In the event of required maintenance, VDCI will alert Customer of any potential downtime because of required maintenance. If maintenance requires the aircraft to be unavailable for more than 96 hours, then VDCI will be required to furnish another aircraft of VDCI's choice to replace the dedicated aircraft until the maintenance is completed.

Acreage treated in Sacramento, Yolo, San Joaquin, Stanislaus, Placer and Merced Counties will be applied against the combined 1,000,000 acres/year limit in the pricing and payment provision below.

2.1.2. The parties amend part E of Exhibit A (Minimum Specifications, Aircraft) of the Agreement by changing the first paragraph to read: Each aircraft provided by VDCI shall be a multi-engine fixed wing aircraft with a payload of 60-90 gallons depending on the material to be used.

2.2. Price. The parties amend the Pricing & Payment part of Exhibit A of the Agreement to read as follows:

PRICING & PAYMENT:

The price for the use of both aircraft will be \$720,000 per year, which District will pay in 12 equal monthly installments payable on or before the 15th day of each month, beginning January 15, 2026.

This pricing is based upon VDCI supplying two dedicated aircraft to Customer and is based on plane one and two treating a combined 1,000,000 acres per year. Any acreage treated by VDCI in a calendar year above the combined maximum of 1,000,000 acres will be billed to the Customer at \$0.72 per acre. In subsequent contract years any acreage treated by VDCI in a calendar year above the combined maximum of 1,000,000 acres will be billed to the Customer by the following schedule. Contract year 2027 at \$0.74 per acre, contract year 2028 at \$0.76 per acre, contract year 2029 at \$0.78 per acre and contract year 2030 at \$0.80 per acre. The dedicated aircraft will be used as directed by Customer. The Customer may require additional aircraft to complete operations. This arrangement of additional aircraft is subject to availability of VDCI's fleet located in other areas and mutually agreed upon by both Customer and VDCI. The price per acre for an additional aircraft will be \$0.82 per treated acre. Price per acre is to remain firm for the first contract year. In subsequent contract years, a \$0.02 price increase will occur per the following schedule: Contract year 2027 will be \$0.74 per acre for dedicated aircraft and \$0.84 per acre for additional aircraft. Contract year 2028 will be \$0.76 per

acre for dedicated aircraft and \$0.86 per acre for additional aircraft. Contract year 2029 will be \$0.78 per acre for dedicated aircraft and \$0.88 per acre for additional aircraft. Contract year 2030 will be \$0.80 per acre for dedicated aircraft and \$0.90 per acre for additional aircraft.

2.3. Term. The parties amend the Contract Term part of Exhibit A of the Agreement to read as follows:

CONTRACT TERM:

The Agreement became effective on January 1, 2014, Amendment No. 5 will take effect on January 1, 2026, and the Agreement, as amended, will remain in full force and effect until December 31, 2030; provided, however, that District may terminate the Agreement by giving written notice to VDCI in the event that mandatory statutory or regulatory changes prevent the aerial application of insecticides for the purposes contemplated by the parties under this Agreement. This Agreement may be renewed by the mutual written consent of the parties for a period of two one-year renewals, subject to mutual written agreement by both parties to any changes in the pricing or other Agreement terms.

3. No Effect on Other Provisions. Except for the amendments in section 2, the remaining provisions of the Agreement shall be unaffected and remain in full force and effect.

SACRAMENTO-YOLO MOSQUITO AND
VECTOR CONTROL DISTRICT

VECTOR DISEASE CONTROL
INTERNATIONAL, LLC

By: _____
Gary Goodman
General Manager

By: _____
Kevin Denardo
Director



1402 Airport Road

Post Office Box 7

Bridgewater, VA 22812

T: 540.828.6070

Sacramento/Yolo Mosquito Aerial Mosquito Abatement Services T&M Proposal #3345-02

December 10, 2025

Sacramento-Yolo Mosquito & Vector Control District

Gary W. Goodman

1-800-429-1022

gwgoodman@fightthebite.net

8631 Bond Road

Elk Grove, CA 95624

Re: Sacramento/Yolo Mosquito Aerial Mosquito Abatement Services

Dear Mr. Goodman,

Dynamic Aviation respectfully submits this Time and Material Proposal for Sacramento/Yolo Mosquito Aerial Mosquito Abatement Services. This is a revision to our previously submitted Proposal Number 3345-01, submitted November 21, 2025.

If you have any questions regarding this request, please contact Devin Casey at 602-920-6855 or dcasey@dynamicaviation.com, for contractual questions, please contact Rhett Jones at rjones@dynamicaviation.com.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "Rhett Jones".

Rhett Jones

Director of Contracts

Enclosures:

- Enclosure 1 – Proposal Narrative
- Enclosure 2 – General Assumptions, Terms & Conditions

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1.0 Introduction

Dynamic Aviation (DA) is honored to present our comprehensive support model for the Sacramento-Yolo Aerial Mosquito Spray Program. With decades of experience in aerial application and mission-critical aviation services, we are eager to demonstrate how our proven capabilities can enhance the effectiveness and reliability of your program. Our approach is designed to deliver measurable value, improve efficiency, ensure consistency, and dependable performance. This proposal highlights Dynamic Aviation's extensive experience and the advanced capabilities of our Beechcraft King Air 90 aircraft. Our goal is to provide exceptional support and value to enhance the Sacramento-Yolo Aerial Mosquito Spray Program.

2.0 Company Overview

Dynamic Aviation is one of the leading providers of modified special mission aircraft, leased and operated worldwide. Dynamic Aviation has a 90-year family legacy in aviation, starting with crop spraying and other agricultural aviation applications in 1936. Today, our fleet of approximately 140 aircraft includes Beechcraft King Air (90, 200, and 350 series), DeHavilland Bombardier DHC-8 (100, 200, and 300 series), Gulfstream IV (G-IV), and Boeing 737-500s. We provide skilled personnel globally, including qualified flight crews and a complete aviation support infrastructure composed of airframe and powerplant (A&P) mechanics, engineers, avionics technicians, electricians, sheet metal technicians, welders, composite specialists, computer numerically controlled machinists, logisticians, and program managers. This extensive expertise enables us to integrate, deploy, operate, and maintain modified special mission aircraft equipped with complex airborne systems effectively.

Our company owns and operates a privately owned public airport in Bridgewater, VA, with more than 400,000 square feet of production space, a U.S. FAA-approved Part 145 repair station, AS9100D, AS9110C, AS9120 Quality Assurance certification, and Defense Contractor Management Agency (DCMA) Compliant Facilities with Aircraft Rescue and Fire Fighting (ARFF) support and a Top-Secret Facility Clearance. Dynamic maintains seven (7) back shops to support the maintenance and modifications of all aircraft we serve. These include sheet metal, fabrication, composite, machine, paint, avionics, and wire shops specializing in Small Batch and High Mix/Low Volume Production. In total, Dynamic Aviation has five (5) hangars that are utilized for maintaining and modifying aircraft. This facility has all the requisite experience, facilities, skills, tooling, and resources for a complete overhaul, modification, and integration of the aircraft. Additionally, our Logistics Center is located at the same airport facility. It houses tens of thousands of spare parts, including propellers, engines, landing gear, flight controls, avionics components, and other rotables.

2.1 Company Experience

With over 44 years of experience in aerial application services, Dynamic Aviation has grown into an industry leader across the United States. Having sprayed over 9.4 million acres in the past five (5) years, our team of specialized flight crew and support staff are experts in their field. In addition to aerial spray, Dynamic Aviation has extensive experience operating aircraft for Sterile Insect Technique (SIT) programs in North and South America, having flown over 330,000 SIT flight hours since 1992. We currently operate a fleet of fourteen (14) King Air 90 Aircraft for SIT programs within California, Florida, Mexico, and Panama. This important work has contributed to the ongoing effort to suppress and eradicate the Mediterranean Fruit Fly and the New World Screwworm.

Dynamic Aviation currently operates three (3) King Air 90 Aircraft in our aerial application fleet and has operated as many as seven (7) aerial application aircraft simultaneously in the past. Primarily based in Sarasota Florida, these aircraft are utilized for operations across the state as well as in Louisiana and Texas. In addition, the aircraft are capable and equipped to operate anywhere a need arises, having performed aerial application in Vermont, Massachusetts, Wyoming, and California in the past five (5) years.

2.2 Past Performance

Dynamic Aviation is dedicated to serving our aerial application customers as soon as a need arises. Our typical response time to a call out is 48 hours, and as short as 24 hours in some cases. Over the past twelve (12) months we have maintained an aerial application aircraft reliability rate of 99.7% representing very few cancellations driven by Dynamic Aviation. In the past, DA has leveraged our extensive fleet of King Air 90 aircraft to support surge demand when a critical need arises. In support of the 2025 United States Department of Agriculture (USDA) emergency response to combat the spread of New World Screwworm into Northern Mexico, Dynamic Aviation was able to scale our Screwworm Eradication SIT fleet from four (4) to six (6) aircraft, all while maintaining a reliability rate of 99.4%.

As partner with Clarke Mosquito Control (www.clarke.com) for the past 48 years with over 50 million acres sprayed, Dynamic Aviation has gained extensive experience dispersing a variety of adulticide and larvicide products. The following table shows our four (4) most active aerial application contracts in 2024.

Contract Name	Acreage Flown
Florida Department of Agriculture and Consumer Services (DACS) (2024)	1,740,279 acres
State of Florida: All Contracted Counties (2025)	1,357,298 acres
Sarasota County, FL (2025)	433,189 acres
Brevard County, FL (2025)	451,151 acres

3.0 Beechcraft King Air 90 – Dispersal Aircraft

Since acquiring the U.S. Army's stock of 124 Beechcraft King Air 90 platforms in 1996, Dynamic Aviation has specialized in modifying, maintaining, and operating the aircraft for specialized missions around the world. The Beechcraft King Air 90 is a true workhorse, renowned for its versatility, reliability, and performance. It is an unpressurized, low wing, all metal aircraft, which is powered by two (2) Pratt & Whitney PT6 turboprop engines with a maximum payload of up to 2,500 lbs. and a maximum range of over 1,000 nm.

Performance Specifications Beechcraft King Air A90	
Maximum Range*	1,060 nm
Long Range Cruise Speed	193 kts
Range: Max Payload	1,100 nm
Range: Ferry	1,340 nm
Certified Ceiling	31,000 ft
Maximum Useful Load	4,685 lbs

*Final aircraft configuration, payload and onboard equipment may reduce performance numbers.

Our fleet of spray aerial application aircraft are equipped with an ultralow volume spray (ULV) system utilizing wingtip mounted Micronair rotary atomizers. This system allows for a 1000 ft spray swath width. At the typical speed of 150 knots, we can cover 348 acres per minute. Depending on block shape and size, terrain features, and commuting time, the King Air 90 can cover as many as 17,400 acres per hour. With two onboard 100-gallon tanks our aircraft can cover approximately 25,600 acres with a full load of a “heavy” product such as Dibrom, and approximately 37,000 acres with a “light” product such as Anvil. Each aircraft is equipped with an Agnav Flight Master System which provides guidance for drift control and records all flight tracking and areas sprayed. The aircraft is also equipped with an autoflow system which precisely controls the amount of product applied per acre with an accuracy of up to .001 oz per acre.



Figure 1: King Air 90 Configured for Aerial Application

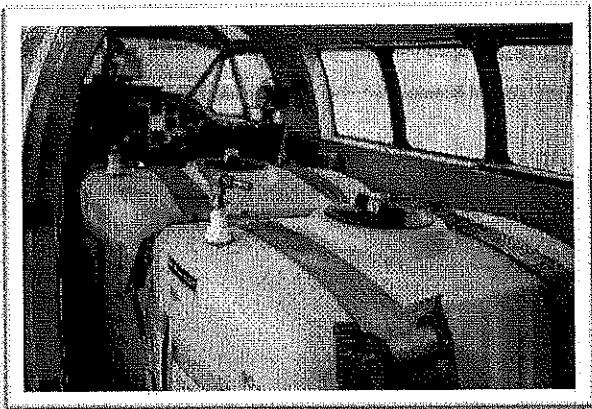


Figure 2: Two 100-gallon tanks aboard a King Air 90

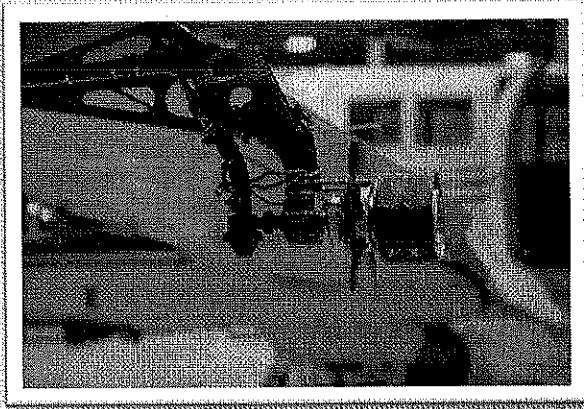


Figure 3: Wingtip Mounted Micronair Rotary Atomizer

Dynamic Aviation's Aerial Application (AA) pilots are highly experienced, certified for aerial application, and certified with night vision goggles (NVGs). Our pilots have extensive experience with low level flying, terrain following mission profiles and are capable of holding close tolerances to ensure safe flight operations. Aerial application is typically performed at 200 ft above ground level (AGL) for daytime operations and 300 ft AGL for nighttime operations.

Our aerial application support staff continue to set the standard in the industry. We are proud to celebrate the achievement of our Senior AA Pilot and Configuration Specialist, John Calhoon, who has been recognized as a lead author of the 2026 Virginia Aerial Applicators Manual

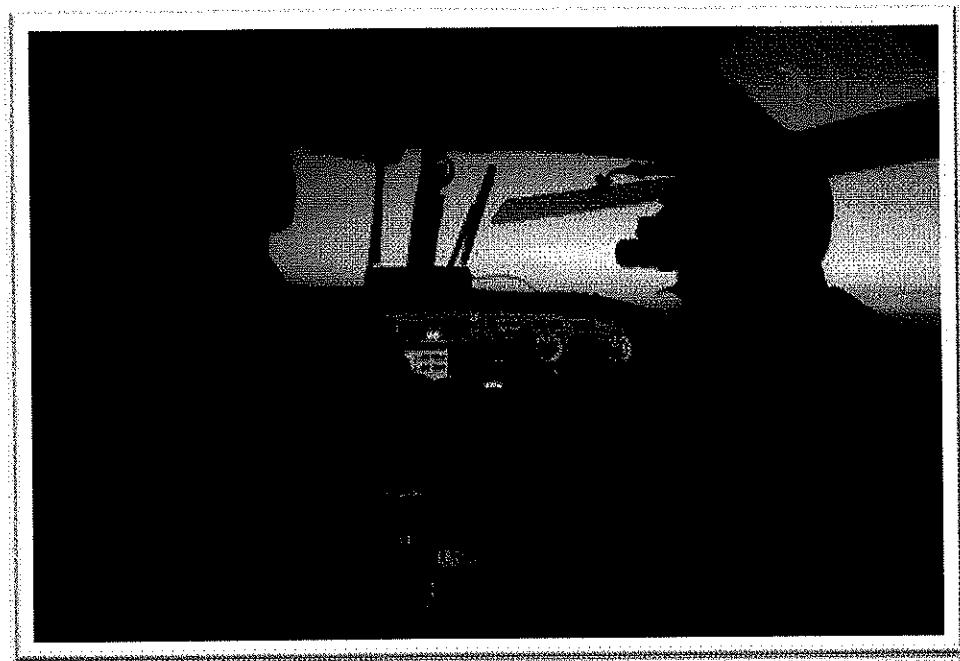


Figure 4 - The use of NVGs allows our pilots to operate safely in challenging nighttime conditions while maintaining a flight level that is still highly effective for aerial application.

4.0 Aircraft Services and Maintenance

Dynamic Aviation operates its King Air aircraft using an FAA-approved maintenance program to ensure safety and reliability. This includes phase inspections every 200 flight hours. To minimize downtime, we conduct rolling phase inspections, and perform necessary checks, inspections, and repairs after operations prior to the next assigned mission. Rolling phase inspections typically take 7 - 14 days to complete depending on the findings. Our maintenance personnel are supported by our Maintenance Control team, providing 24/7 assistance, as well as on call logistics personnel. In addition, our Logistics Center in Bridgewater, VA houses tens of thousands of spare parts, including propellers, engines, landing gear, flight controls, avionics components, and other rotables.

5.0 Pricing

Dynamic Aviation's pricing presented below is for single aircraft operations with a daily rate and a per acre rate. The aircraft will be provided for the yearly period of performance from June 1st through October 31st, 2026 – 2029.

Single Aircraft Annual Pricing: Daily + Per Acre Price					
Year	Charge	Rate	Quantity	Total	
2026	Per Acre Charge	\$ 0.52	1,100,000	\$ 572,000	
2026 AC #1	Daily Charge	\$ 3,249.00	152	\$ 493,848	
				\$ 1,065,848	

If a second aircraft is required to support surge operations, an additional daily rate will apply along with the standard per acre rate. Please note, the increase in daily rate for the second aircraft is due to the incorporation of our ferry costs over a shorter period of performance, assumed to be July 1st through August 31st, 2026 – 2029. Please see pricing for two (2) aircraft below.

Two Aircraft Annual Pricing: Daily + Per Acre Price					
Year	Charge	Rate	Quantity	Total	
2026	Per Acre Charge	\$ 0.52	1,100,000	\$ 572,000	
2026 AC #1	Daily Charge	\$ 3,249.00	152	\$ 493,848	
				\$ 1,065,848	
2026 AC #2	Daily Charge	\$ 3,407.00	62	\$ 211,234	
				\$ 1,277,082	

The tables below show the effective price per acre for one and two aircraft operations, assuming at least 1,100,000 acres are covered annually.

1 Aircraft		
Annual Acres	Ext. Price	Eff. Price/Acre
1,000,000	\$ 1,065,848	\$ 1.07
1,050,000	\$ 1,039,848	\$ 0.99
1,100,000	\$ 1,065,848	\$ 0.97
1,150,000	\$ 1,091,848	\$ 0.95
1,200,000	\$ 1,117,848	\$ 0.93
1,250,000	\$ 1,143,848	\$ 0.92
1,300,000	\$ 1,169,848	\$ 0.90
1,350,000	\$ 1,195,848	\$ 0.89
1,400,000	\$ 1,221,848	\$ 0.87
1,450,000	\$ 1,247,848	\$ 0.86
1,500,000	\$ 1,273,848	\$ 0.85

2 Aircraft		
Annual Acres	Ext. Price	Eff. Price/Acre
1,000,000	\$ 1,277,082	\$ 1.28
1,050,000	\$ 1,251,082	\$ 1.19
1,100,000	\$ 1,277,082	\$ 1.16
1,150,000	\$ 1,303,082	\$ 1.13
1,200,000	\$ 1,329,082	\$ 1.11
1,250,000	\$ 1,355,082	\$ 1.08
1,300,000	\$ 1,381,082	\$ 1.06
1,350,000	\$ 1,407,082	\$ 1.04
1,400,000	\$ 1,433,082	\$ 1.02
1,450,000	\$ 1,459,082	\$ 1.01
1,500,000	\$ 1,485,082	\$ 0.99

6.0 Conclusion

The Dynamic Aviation team is eager to partner with The Sacramento-Yolo Mosquito & Vector Control District in safeguarding your community's health and quality of life. By choosing Dynamic Aviation, you gain a proven aerial application partner that delivers unmatched value:

- **Unparalleled Coverage:** Treat up to 50,000 acres per night—far exceeding the reach of ground-based methods—for comprehensive, community-wide protection.
- **Rapid, Decisive Response:** Dramatically suppress mosquito populations during outbreaks, restoring safety and comfort when it matters most.
- **Proven Expertise:** Leverage our highly skilled pilots, technicians, and specially equipped King Air 90 fleet for precise, effective missions every time.
- **Uncompromising Safety & Environmental Stewardship:** Fully EPA-compliant operations using ultra-low-volume adulticides, GPS-guided precision, and rigorous quality oversight to minimize impact while maximizing results.
- **Superior Cost Efficiency:** Benefit from the King Air 90's industry-leading maintenance costs, exceptional dispatch reliability, and our team's obsessive focus on operational efficiency—delivering premium performance at a fraction of the cost of less capable platforms.
- **Seamless Program Integration:** Augment your existing efforts with flexible, on-demand aerial support that scales with your needs and amplifies your results.

Together, we can elevate your mosquito control program to new levels of effectiveness, efficiency, and public impact. We stand ready to support you; let's discuss how Dynamic Aviation can become your trusted aerial partner.

Thank you for considering Dynamic Aviation. We look forward to the opportunity to serve your community.

General Terms and Assumptions

- Proposal is contingent on mutually agreed contract terms, agreed funding availability, and mutually agreed upon milestone structure.
- Dispersant is assumed to be provided by the customer.
- Substantial deviations from scope or terms may require repricing.
- Pricing is valid through December 19, 2025
- Same day callout requires notice by 2pm.
- Call out response time may be affected by maintenance schedule for single aircraft operations.
- Contract modification to add a second aircraft requires a four (4) month lead time as well as advance payments for the aircraft modification, with a payment schedule to be agreed to between the parties.
- Period of Performance for an optional second aircraft is assumed to be from July 1st through August 31st

Scope and Deliverables

- Scope changes require formal modification and may impact cost/schedule.
- Dynamic Aviation will provide an aerial application aircraft from June 1st through October 31st, 2026 – 2029
- If ordered, Dynamic Aviation will provide a secondary aircraft from July 1st through August 31st, 2026 – 2029

Schedule and Period of Performance

- Period of Performance is June 1st through October 31st, 2026 – 2029.
- Schedule assumes timely access to facilities and GFE/GFI.
- Delays outside Dynamic Aviation's control will adjust the schedule accordingly.

Pricing and Payment Terms

- Based on current labor, materials, and logistics at time of proposal.
- Net 30 payment terms; late payments accrue billable interest at the lesser of 1.5% monthly (18% annually), or the maximum rate permitted by applicable law.
- A 5% yearly escalation to the Daily Rate will apply for the three-year term.

Export, ITAR, and Regulatory Compliance

- All ITAR/export-regulated services comply with U.S. law; licenses required before performance.
- Customer is responsible for host-nation import/export authorizations.
- Dynamic Aviation may withhold performance if compliance risk exists.

Substitutions and Aircraft Condition

- Equivalent substitutions may occur based on availability with customer notice.
- Unforeseen conditions require a change order before continuing.

Insurance and Risk Allocation

- Standard liability insurance is included, additional coverage available at cost.
- Risk of loss transfers at contractual delivery point. Customer insures during ferry unless agreed otherwise.
- Jurisdiction and Dispute Resolution
 - Governed by U.S. federal law or Virginia law unless otherwise stated.
 - Unresolved disputes follow FAR or alternative negotiated resolution.

Proposal Dependencies

- Access to hangar, GSE, and customer-supplied materials.
- No post-submission regulatory or contractual changes.
- Obtainability of required permits and authorizations.

Exclusions: The following items are excluded from the proposed cost provided above. Should any of these items be determined to be necessary for contract performance, they will be priced separately upon request.

Technical & Maintenance

- Tasks not listed in scope of work.
- Daily rates outside of specified period of performance.
- Dispersant (Dispersant is assumed to be provided by the customer)
- Structural repairs beyond minor or cosmetic.
- Overhauls not driven by cycles or findings.
- Repairs to unreported discrepancies or hidden damage.
- Flight instrumentation or certification beyond ferry or FAA return to service.

Aircraft

- Landing Fees

Cost & Financial

- Taxes, duties, and customs fees.
- GFE provision and cost.
- Currency risk or post-award cost increases.

Jurisdictional & Regulatory

- Host-nation compliance not pre-identified.
- Foreign permit acquisition.
- Performance risks due to sanctions or restrictions.

Logistics & Facilities

- Aircraft transport to/from maintenance site.
- GSE, tools, or hangar access unless stated.
- Fuel or fluids not included unless specified.

Personnel & Support

- Restricted area access or security clearance.
- Translation or legal support.

Documentation & Certification

- Non-FAA certifications.
- Support or warranty post-delivery unless contracted.
- Custom documentation formats.

Tariff

- The pricing outlined in this proposal excludes any tariff-related charges. In the event that any tariffs are imposed or incurred, such costs will be billed separately to the Customer and are not included in the proposal total.

General

- No liability for indirect losses or downtime.
- No guarantee of delivery dates affected by third parties.
- Warranty limited to standard terms unless otherwise agreed.



1402 Airport Road
Post Office Box 7
Bridgewater, VA 22812
T: 540.828.6070

Sacramento/Yolo Aerial Mosquito Abatement Services T&M Proposal #3359-01

December 12, 2025

Sacramento-Yolo Mosquito & Vector Control District
Gary W. Goodman
1-800-429-1022
gwgoodman@fightthebite.net
8631 Bond Road
Elk Grove, CA 95624

Re: Sacramento/Yolo Aerial Mosquito Abatement Services

Dear Mr. Goodman,

Dynamic Aviation respectfully submits this Time and Material (T&M) Proposal for Sacramento/Yolo Aerial Mosquito Abatement Services. This proposal presents a structure for contingent aerial application operations as an alternative option to the dedicated aircraft presented in our previously submitted proposal, reference number 3345-02.

The pricing below includes Dynamic Aviation's per acre rate for contingent aerial application for the duration of 2026, commencing upon the award date of the contract. This rate is based upon a minimum of one hundred thousand (100,000) acres to be treated per call out event.

Aircraft Pricing: Daily + Per Acre Price					
Year	Charge	Rate	Quantity	Total	
2026	Per Acre Charge	\$ 1.89	100,000	\$	189,000

If you have any questions regarding this request, please contact Devin Casey at 602-920-6855 or dcasey@dynamicaviation.com, for contractual questions, please contact Rhett Jones at rjones@dynamicaviation.com.

Thank you for your consideration.

Rhett Jones

Sincerely,

Rhett Jones
Director of Contracts

Enclosures:

Enclosure 1 – General Assumptions, Terms & Conditions

General Terms and Assumptions

- Proposal is contingent on mutually agreed contract terms, agreed funding availability, and mutually agreed upon milestone structure.
- Dispersant is assumed to be provided by the customer.
- Substantial deviations from scope or terms may require repricing.
- An Application Event is defined as a minimum of one hundred thousand (100,000) acres to be treated over a maximum period of five (5) continuous days.
- 96-hour response time from receipt of notification requesting aerial adulticiding. Dynamic Aviation reserves the right to accept or reject any call out within 24 hours of receiving the request for aerial adulticiding.

Scope and Deliverables

- Scope changes require formal modification and may impact cost/schedule.

Schedule and Period of Performance

- Period of Performance is January 1, 2026 through December 31, 2026.
- Schedule assumes timely access to facilities and GFE/GFI.
- Delays outside Dynamic Aviation's control will adjust the schedule accordingly.
- Call out response time may be affected by maintenance schedule.

Pricing and Payment Terms

- Based on current labor, materials, and logistics at time of proposal.
- Net 30 payment terms; late payments accrue billable interest at the lesser of 1.5% monthly (18% annually), or the maximum rate permitted by applicable law.
- A 5% yearly escalation to the Daily Rate will apply for the three-year term.
- Milestone payments may be required for long-lead work.
- Work may pause if payment is delayed more than 30 days.
- The Customer shall remit a prepayment in the amount of Two Thousand Dollars (US \$2,000) to Dynamic Aviation for the purpose of covering program fees and expenses associated with obtaining the required California spray licenses. This prepayment shall be invoiced upon execution of this Agreement (due net 30) and shall be applied to initial expenses incurred by Dynamic Aviation in preparation for program commencement
 - Dynamic Aviation shall have no obligation to initiate startup activities, including commencement of any licensing processes, until prepayment has been received. The prepayment shall be non-refundable.
- Pricing is valid for 90 days from submission and expires on March 12, 2026.
 - If awarded a contract, Dynamic Aviation's pricing shall remain in effect for the duration of 2026, commencing upon the award date of the contract..
- If Imperium adulticide is the chemical selected by Sacramento/Yolo Aerial Mosquito Abatement Services for application, a spray system cleaning fee of \$1,250.00 applies per application.
 - This cost is in addition to Dynamic Aviation application pricing, and will be billed as a separate item.
- The pricing structure shall be based upon a minimum of one hundred thousand (100,000) acres to be treated per call out event.
- The pricing structure shall be based upon a minimum of one hundred thousand (100,000) acres to be treated per Application Event.
- Cost of Jet-A fuel not to exceed \$7.50 per gallon.

Export, ITAR, and Regulatory Compliance

- Dynamic Aviation may withhold performance if compliance risk exists.

Substitutions and Aircraft Condition

- Equivalent substitutions may occur based on availability with customer notice.
- Aircraft will be restored to FAA airworthy status per 14 CFR Parts 21, 43, and 91, including §21.183, §43.9, §43.13, and §91.407.
- Unforeseen conditions require a change order before continuing.

Insurance and Risk Allocation

- Standard liability insurance is included, additional coverage available at cost.
- Risk of loss transfers at contractual delivery point. Customer insures during ferry unless agreed otherwise.
- Jurisdiction and Dispute Resolution
 - Governed by U.S. federal law or Virginia law unless otherwise stated.
 - Unresolved disputes follow FAR or alternative negotiated resolution.

Proposal Dependencies

- Access to hangar, GSE, and customer-supplied materials.
- No post-submission regulatory or contractual changes.
- Obtainability of required permits and authorizations.

Exclusions: The following items are excluded from the proposed cost provided above. Should any of these items be determined to be necessary for contract performance, they will be priced separately upon request.

Technical & Maintenance

- Tasks not outlined in this proposal.
- Dispersant (Dispersant is assumed to be provided by the customer)
- Structural repairs beyond minor or cosmetic.
- Overhauls not driven by cycles or findings.
- Repairs to unreported discrepancies or hidden damage.
- Flight instrumentation or certification beyond ferry or FAA return to service.

Aircraft

- Landing Fees

Cost & Financial

- Taxes, duties, and customs fees.
- GFE provision and cost.
- Currency risk or post-award cost increases.

Jurisdictional & Regulatory

- Host-nation compliance not pre-identified.
- Foreign permit acquisition.
- Performance risks due to sanctions or restrictions.

Logistics & Facilities

- GSE, tools, or hangar access unless stated.
- Fuel or fluids not included unless specified.

Personnel & Support

- Restricted area access or security clearance.

- Translation or legal support.

Documentation & Certification

- Non-FAA certifications.
- Custom documentation formats.

Tariff

- Current or future.

General

- No liability for indirect losses or downtime.
- No guarantee of delivery dates affected by third parties.
- Warranty limited to standard terms unless otherwise agreed.

Sacramento-Yolo Mosquito and Vector Control District

January 20, 2026 Board Meeting

8. **Closed Session - Public Employee Performance Evaluation**
(Gov. Code § 54957): Manager

Sacramento-Yolo Mosquito and Vector Control District

January 20, 2026 Board Meeting

9. **Board Review and Consideration for Approval of Amendment to General Manager Employment Agreement**

Sacramento-Yolo Mosquito and Vector Control District

January 20, 2026 Board Meeting

10. Board Consideration and Approval of District Officers for President, Vice President, and Secretary and Delegating the Manager to Perform Responsibilities of the Secretary

Staff Report:

The following is an excerpt from existing law:

2027. (a) At the first meeting of the initial board of trustees of a newly formed district, and in the case of an existing district at the first meeting in January every year or every other year, the board of trustees shall elect its officers.

(b) The officers of a board of trustees are a president and a secretary. The president shall be a trustee. The secretary may be either a trustee or a district employee. A board of trustees may create additional officers and elect members to those positions. No trustee shall hold more than one office.

In addition, the Board passed Resolution 1-19-10B (enclosed) that defines the Rules and Proceedings for District Board meetings.

Pursuant to Resolution 1-19-10B, the current officers of the Board are President, Vice President, and Secretary. The Board may delegate the authority to perform the responsibilities of the Secretary to the Manager.

2025 Officers

President – Charles Duty

Vice President – Janell Darroch

Secretary – Staci Gardiner

Recommendation:

Pleasure of the Board