

MARCH 18, 2025

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
March 18, 2025
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.

CALL TO ORDER:

- **Roll Call**
- **Pledge of Allegiance**

1. Board Review and Discussion of the 2023-2024 District Audit

2. Items for Approval by General Consent:

- a. Minutes of the February 18, 2025 Board of Trustees Meeting**
- b. Expenditures for February 2025**

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

- a. Manager's Report**
- b. Reports from District Departments**
 - **Lab/Surveillance**
 - **Ecological Management**
 - **Biological Control**
 - **Larval and Adult Control**
 - **Public Outreach**

5. **Board Review and Consideration to Update the Existing ULV Control Modules**
6. **Board Review and Consideration of Supporting the AMCA Research Foundation in the Amount of \$50,000**
7. **Board Review and Consideration of CalPERS Audit Recommendations**
8. **Closed Session- Provide Instruction to Designated Labor Representatives (Government Code Section 54957.6(a)-Labor Negotiations)**
9. **Board/Staff General Discussion**
10. **Adjournment**

Sacramento-Yolo Mosquito and Vector Control District

March 18, 2025 Board Meeting

1. Board Review and Discussion of the 2023-2024 District Audit

Staff Report:

Please find enclosed the 2023-2024 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.



February 25, 2025

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, 2024. 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 January 9, 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 2024. 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 and the liabilities related to other post-employment benefits (OPEB) and the net pension liability. Management's estimate of the net OPEB liability and the net pension liability are based on actuarial valuations. We evaluated key factors and assumptions 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 February 25, 2025.

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 the 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 the 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 supplement 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

MUN CPAs, LLP

SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT
SUMMARY OF AUDIT ADJUSTMENTS
June 30, 2024

Description	Effect - Increase (Decrease)				
	Assets & Deferred Outflows	Liabilities & Deferred Inflows	Equity	Revenue	Expenses
<u>Current Year Differences</u>					
To correct prepaid expense	\$ 5,364				\$ (5,364)
To adjust pension expense			\$ 104,064		\$ 104,064
To true up accumulated depreciation	\$ (4,158)				\$ 4,158
Total Income Statement Effect				<u>\$ -</u>	<u>\$ 102,858</u>
Balance Sheet Effect	<u>\$ 1,206</u>	<u>\$ -</u>	<u>\$ 104,064</u>		



February 25, 2025

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, 2024, 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 Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company'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 February 25, 2025, 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 Company 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 Company, and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

MUN CPAs, LLP

MUN CPAs, LLP

Sacramento-Yolo Mosquito & Vector Control District
Summary of Management Letter Recommendations
June 30, 2024

Financial Reporting (Repeat Finding)

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.

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.

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.

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.

Sacramento-Yolo Mosquito & Vector Control District

Status of Prior Year Findings

June 30, 2023

Financial Reporting

During our test of controls over bank reconciliations we noted that bank reconciliations were not being done properly/on a timely basis. We recommend that 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 30 selected for testing 13 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: Repeat finding.

Cash

During our review of the US Bank Reconciliation, we noted that there were 31 outstanding checks over 1 year old. We recommend that the District void checks which will not be expected to clear in a timely manner.

During our procedures over outstanding checks, we noted that 1 out of 4 outstanding checks selected for testing never cleared and was not voided in a timely manner. We recommend that the District void checks which will not be expected to clear in a timely manner.

Status: Implemented.

Prepaid Expenses

During our procedures over Farm Air prepaid expenses, we noted that the GL balance of account 1251 Prepaid Expenses was \$100,000, while the balance according to the Prepaid Expense Schedule was \$150,234, due to incorrect recording of farm air expenses incurred. We recommend that the District implement procedures to ensure that prepaid expenses incurred are recorded correctly.

Status: Implemented.

Inventory

During our review of the Inventory Observation Listing, we noted that the count of Altosid XRG (LBS) at Woodland was incorrectly listed as Altosid (S.S. Lbs). We recommend that the District implement procedures to ensure that the Inventory Observation Listing is prepared accurately.

Status: Implemented.

Search for Unrecorded Liabilities

During our search for unrecorded liabilities, we noted that 1 out of 20 subsequent disbursements selected for testing was an unrecorded liability at year end. We recommend the District implement procedures to ensure that subsequent disbursements are properly recorded.

Status: Implemented.

Revenue

During our tie out of the Yolo County Property Tax Reconciliation we noted several revenue accounts which did not reconcile to the District's general ledger. We recommend the District implement procedures to ensure that revenues are properly recorded and reconciled to the Yolo County Property Tax Reconciliation.

Status: Implemented.



**ANNUAL FINANCIAL REPORT
WITH
INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2024**

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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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, 2024, 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, 2024, 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.

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 3 - 9, schedules related to the District's net pension liability on pages 36 - 37, and the schedules related to the District's net other post employment benefits liability on pages 38 - 39 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 February 25, 2025, 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.

MUN CPAs, LLP

Sacramento, California
February 25, 2025

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

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, 2024.

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.

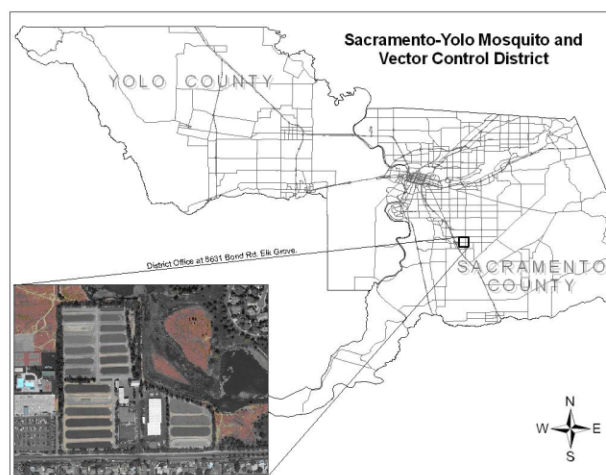
DISTRICT ACTIVITIES HIGHLIGHTS

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 \$21,453,095 in revenues for fiscal year 2023-2024, an increase of \$1,817,556 from fiscal year 2022-2023. Expenditures increased by \$1,184,955 from the previous fiscal year. The increase in revenues is consistent with the continued stabilization of the housing market and the increase in expenditures is mainly due to the increased West Nile virus activity and the corresponding control measures necessary to respond accordingly.. 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, 2024**

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 is 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.

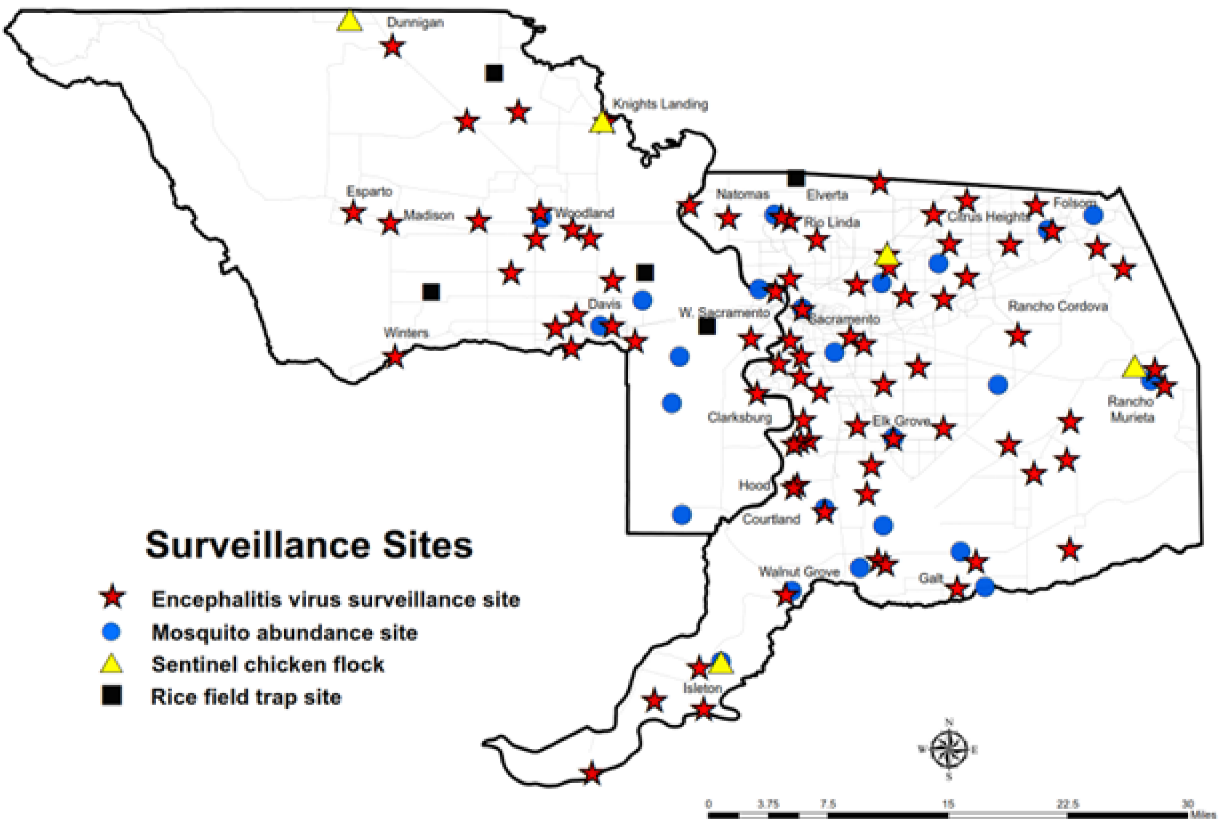
Larval Mosquito Surveillance and Control

Thirty-five full-time and numerous seasonal employees 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. Over 160,000 treatments are annually made at these locations.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

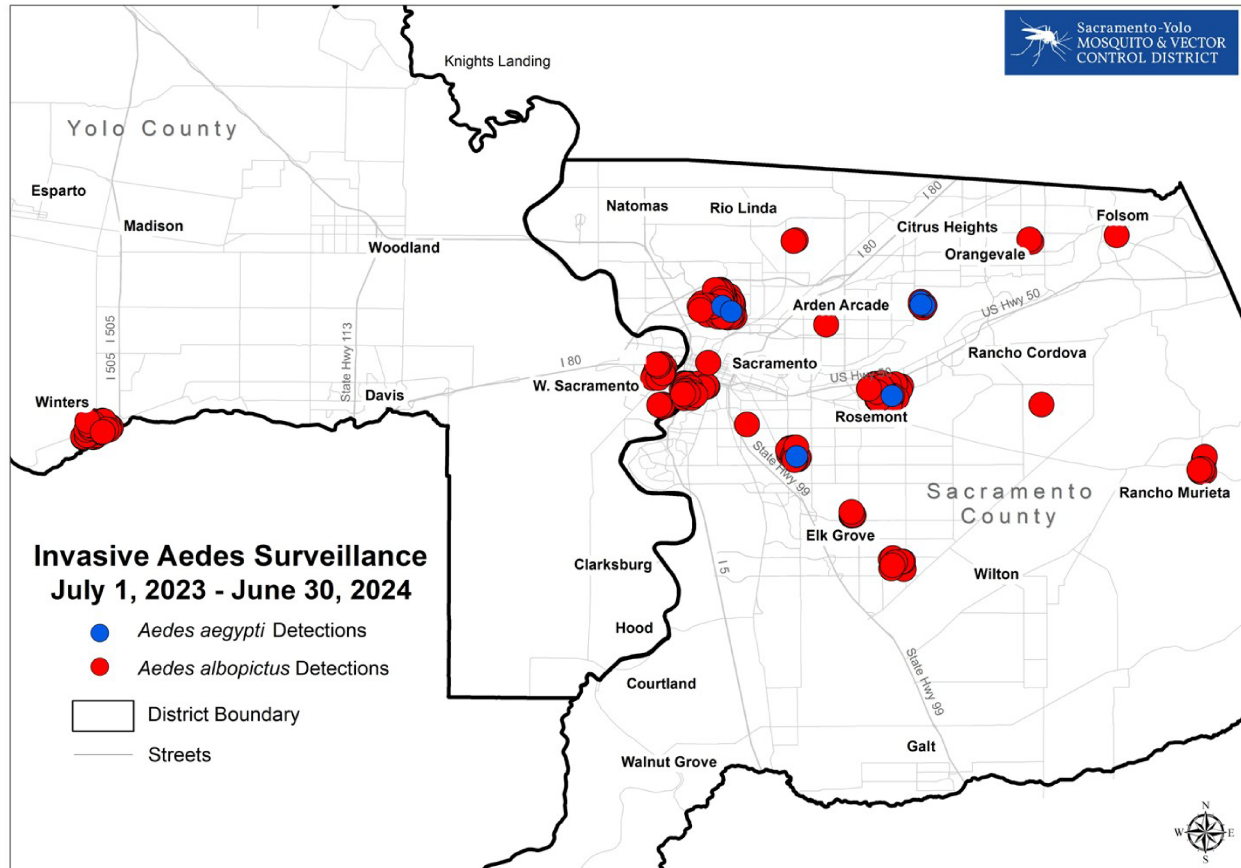
Adult Mosquito Surveillance and Adult Mosquito Control Agents

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 and sentinel animals 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, 2024**

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



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.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

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 2023-2024, 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 for adult mosquitoes and combat WNV. The District did conduct aerial applications over the cities of Woodland and Davis in the summer of 2023. 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. We 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.

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):

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Assets			
Current and other assets	\$ 25,728,548	\$ 23,054,271	\$ 2,674,277
Capital assets, net	<u>3,297,494</u>	<u>3,313,991</u>	<u>(16,497)</u>
Total Assets	<u>29,026,042</u>	<u>26,368,262</u>	<u>2,657,780</u>
Deferred outflows of resources	<u>8,948,822</u>	<u>8,992,215</u>	<u>(43,393)</u>
Liabilities			
Current and other liabilities	444,874	801,355	(356,481)
Long-term liabilities	<u>11,481,196</u>	<u>12,152,056</u>	<u>(670,860)</u>
Total Liabilities	<u>11,926,070</u>	<u>12,953,411</u>	<u>(1,027,341)</u>
Deferred inflows of resources	<u>3,298,590</u>	<u>3,258,319</u>	<u>40,271</u>
Net Position			
Invested in capital assets	3,297,494	3,313,991	(16,497)
Unrestricted net position	<u>19,452,710</u>	<u>15,834,756</u>	<u>3,617,954</u>
Total Net Position	<u>\$ 22,750,204</u>	<u>\$ 19,148,747</u>	<u>\$ 3,601,457</u>

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$22,750,204 at June 30, 2024, an increase of \$3,601,457 from June 30, 2023. This increase in net position can be attributed to a higher revenue receipt than expected. Capital assets decreased \$16,497 in 2024 mainly due to depreciation of \$500,633.

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:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Revenues	\$ 21,453,095	\$ 19,635,539	\$ 1,817,556
Expenses	<u>17,955,702</u>	<u>16,770,747</u>	<u>1,184,955</u>
Excess (deficiency) of revenues over expenses	<u>\$ 3,497,393</u>	<u>\$ 2,864,792</u>	<u>\$ 632,601</u>

FINANCIAL OPERATIONS HIGHLIGHTS FOR FISCAL 2023-2024

- Revenues increased by \$1,817,556. This is due to the continued stabilization of the housing market and the increase in home values.
- Operating expenses increased 7% from \$16,770,747 to \$17,955,702. The increase in expenditures is mainly due to the need to conduct aerial spraying in the fall of 2023 and the increase in West Nile activity requiring more money to be spent on control products.
- 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

	<u>Actual</u>	<u>June 30, 2024 Budget</u>	<u>Variance</u>
Revenues	\$ 21,453,095	\$ 19,276,747	\$ 2,176,348
Expenditures	<u>18,495,878</u>	<u>20,042,939</u>	<u>1,547,061</u>
Net increase (decrease)	<u>\$ 2,957,217</u>	<u>\$ (766,192)</u>	<u>\$ 3,723,409</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 2023-2024 revenues exceeded budget by \$2,176,348. 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.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024**

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 2024, the District made capital investment purchases totaling \$204,332.

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.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and investments (Note 2)	\$ 20,526,824
Restricted cash (Note 2)	28,010
Cash with fiscal agent (Note 2, Note 10)	1,838,266
Accounts receivable	1,048,469
Interest receivable	167,980
Lease receivable (Note 3)	236,436
Inventory	1,604,476
Prepaid expenses	278,087
Capital assets, net of accumulated depreciation (Note 4)	<u>3,297,494</u>
Total Assets	<u>29,026,042</u>
Deferred outflows of resources	
Related to net other post-employment benefits (OPEB) liability (Note 8)	1,525,234
Related to net pension liability (Note 7)	<u>7,423,588</u>
Total Deferred Outflows of Resources	<u>8,948,822</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 37,974,864</u>
<u>LIABILITIES</u>	
Accounts payable and other accrued liabilities	\$ 245,626
Compensated absences (Note 5):	
Due within one year	199,248
Due in more than one year	224,369
Net other post employment benefits (OPEB) liability (Note 8)	
Due in more than one year	1,702,592
Net pension liability (Note 7)	
Due in more than one year	<u>9,554,235</u>
Total Liabilities	<u>11,926,070</u>
Deferred inflows of resources	
Related to leases (Note 3)	231,913
Related to net other post-employment benefits (OPEB) liability (Note 8)	994,467
Related to net pension liability (Note 7)	<u>2,072,210</u>
Total Deferred Inflows of Resources	<u>3,298,590</u>
Total Liabilities and Deferred Inflows of Resources	<u>15,224,660</u>
<u>NET POSITION</u>	
Net investment in capital assets	3,297,494
Unrestricted	<u>19,452,710</u>
Total Net Position	<u>22,750,204</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 37,974,864</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, 2024

			<u>Program Revenues</u>	<u>Net (Expense) Revenue and Change in Net Position</u>
	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
<u>Governmental Activities</u>				
General Government	\$ 17,955,702	\$ -	\$ -	\$ (17,955,702)
Total Governmental Activities	<u>\$ 17,955,702</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(17,955,702)</u>
General Revenues:				
				20,178,792
				817,689
				42,109
				<u>414,505</u>
Total General Revenues				<u>21,453,095</u>
Change in Net Position				3,497,393
Net Position - July 1, 2023				<u>19,148,747</u>
Prior period adjustment (Note 12)				<u>104,064</u>
Net position - July 1, 2023, restated				<u>19,252,811</u>
Net Position - June 30, 2024				<u>\$ 22,750,204</u>

See accompanying notes to the basic financial statements.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2024

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and investments	\$ 20,526,824
Restricted cash	28,010
Cash with fiscal agent	1,838,266
Accounts receivable	1,048,469
Interest receivable	167,980
Lease receivable	236,436
Inventory	1,604,476
Prepaid expenses	<u>278,087</u>
Total Assets	<u>25,728,548</u>
<u>LIABILITIES</u>	
Accounts payable and other accrued liabilities	<u>245,626</u>
Total Liabilities	<u>245,626</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Leases	<u>231,913</u>
Total Deferred Inflows of Resources	<u>231,913</u>
<u>FUND BALANCE</u>	
Non-spendable	
Inventory	1,604,476
Prepaid expenses	278,087
Committed	
Disease response	2,000,000
Capital outlay	700,000
Assigned	
Cash with fiscal agent	1,838,266
Unassigned	<u>18,830,180</u>
Total Fund Balance	<u>25,251,009</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 25,728,548</u>

See accompanying notes to the basic financial statements.

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, 2024

Total fund balance of the governmental fund	\$ 25,251,009
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund, net of accumulated depreciation of \$9,062,089.	3,297,494
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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	136,711
Deferred outflows related to changes in net OPEB liability	1,388,523
Pension contributions made subsequent to the measurement date	3,186,613
Deferred outflows related to changes in the net pension liability	4,236,975

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	(2,072,210)
Net pension liability	(9,554,235)
Deferred inflows related to changes in net OPEB liability	(994,467)
Net OPEB liability	(1,702,592)
Compensated absences	<u>(423,617)</u>

Net position of governmental activities	\$ <u><u>22,750,204</u></u>
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See accompanying notes to the basic financial statements.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	<u>General Fund</u>
<u>REVENUES</u>	
Property taxes	\$ 19,874,291
Interest	817,689
Other tax revenue	304,501
Other revenues	<u>456,614</u>
Total Revenues	<u>21,453,095</u>
<u>EXPENDITURES</u>	
Aircraft services	1,042,685
Auditing / fiscal	19,000
Capital outlay	484,136
Communications	102,573
Control operations	42,666
District office expenses	25,681
Ecological management	10,959
Fisheries	28,805
Gas and petroleum	194,469
Geographic information systems	4,056
Information technology	104,173
Insecticides	925,616
Insect growth regulator	1,177,693
Laboratory services	166,712
Liability insurance	260,344
Materials and supplies	17,034
Member / training	144,820
Microbial	1,175,673
Other expenses	5,204
Professional services	314,599
Public information	557,824
Research	60,000
Rents and leases	9,504
Safety program	3,710
Salaries and benefits	11,207,987
Structure and grounds	128,786
Utilities	104,593
Vehicle parts and labor	<u>176,576</u>
Total Expenditures	<u>18,495,878</u>
Net Change in Fund Balance	2,957,217
Fund Balance - July 1, 2023	<u>22,189,728</u>
Prior period adjustment (Note 12)	<u>104,064</u>
Fund balance - July 1, 2023, restated	<u>22,293,792</u>
Fund Balance - June 30, 2024	<u>\$ 25,251,009</u>

See accompanying notes to the basic financial statements.

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, 2024

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

Change in fund balance - governmental fund	\$ 2,957,217
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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	484,136
Depreciation expense	(500,633)

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	(25,708)
Changes in the net pension liability and related deferrals	693,289
Other post employment benefits and related deferrals	<u>(110,908)</u>

Change in net position of governmental activities	\$ <u><u>3,497,393</u></u>
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See accompanying notes to the basic financial statements.

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, 2024

	<u>Budget</u>			Variance- Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>REVENUES</u>				
Total Revenues	\$ <u>19,276,747</u>	\$ <u>19,276,747</u>	\$ <u>21,453,095</u>	\$ <u>2,176,348</u>
<u>EXPENDITURES</u>				
Aircraft services	1,129,000	1,129,000	1,042,685	86,315
Auditing / fiscal	25,000	25,000	19,000	6,000
Capital outlay	1,540,500	1,540,500	484,136	1,056,364
Communications	110,000	110,000	102,573	7,427
Control operations	70,000	70,000	42,666	27,334
District office expenses	25,000	25,000	25,681	(681)
Ecological management	22,000	22,000	10,959	11,041
Fisheries	41,000	41,000	28,805	12,195
Gas and petroleum	250,000	250,000	194,469	55,531
Geographic information systems	9,000	9,000	4,056	4,944
Information technology	120,000	120,000	104,173	15,827
Insecticides	750,000	750,000	925,616	(175,616)
Insect growth regulator	1,200,000	1,200,000	1,177,693	22,307
Laboratory services	230,000	230,000	166,712	63,288
Liability insurance	296,928	296,928	260,344	36,584
Materials and supplies	29,000	29,000	17,034	11,966
Member / training	169,000	169,000	144,820	24,180
Microbial	1,300,000	1,300,000	1,175,673	124,327
Other expenses	-	-	5,204	(5,204)
Professional services	332,000	332,000	314,599	17,401
Public information	611,000	611,000	557,824	53,176
Research	75,000	75,000	60,000	15,000
Rents and leases	12,000	12,000	9,504	2,496
Safety program	5,000	5,000	3,710	1,290
Salaries and benefits	11,335,511	11,335,511	11,207,987	127,524
Structure and grounds	71,000	71,000	128,786	(57,786)
Utilities	140,000	140,000	104,593	35,407
Vehicle parts and labor	<u>145,000</u>	<u>145,000</u>	<u>176,576</u>	<u>(31,576)</u>
Total Expenditures	<u>20,042,939</u>	<u>20,042,939</u>	<u>18,495,878</u>	<u>1,547,061</u>
Net Change in Fund Balance	\$ <u>(766,192)</u>	\$ <u>(766,192)</u>	2,957,217	\$ <u>3,723,409</u>
Fund Balance - July 1, 2023			<u>22,293,792</u>	
Fund Balance - June 30, 2024			\$ <u>25,251,009</u>	

See accompanying notes to the basic financial statements.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, 2024 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. Lease Receivable

The District is a lessor for a noncancellable 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 noncancellable 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 if 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, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$1,000 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

I. Compensated Absences

Generally, earned vacation may be accumulated up to a maximum of 400 hours by all personnel. District employees do not receive compensation for accumulated sick leave upon termination of employment; however, accrued but unused sick leave at the time of termination shall be allowed as service time for purposes of PERS retirement benefits, so long as it is consistent with the applicable PERS contract and statutes. Accordingly, no sick leave has been accrued. The total estimated liability for vacation at June 30, 2024 was \$423,617.

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:

	<u>Secured</u>	<u>Unsecured</u>
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

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, 2023
Measurement Period	July 1, 2022 - June 30, 2023

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, 2024

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.

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, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Implementation of Government Accounting Standards Board Statements

Effective June 30, 2024, the District implemented the following accounting and financial reporting standards:

Governmental Accounting Standards Board Statement No. 100

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The District adopted this accounting standard for the fiscal year ending June 30, 2024. There was no significant financial impact to the District as a result of implementation.

R. Future Government Accounting Standards Board Statements

These statements are not effective until July 1, 2024 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. 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.

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, 2026.

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.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2: CASH AND INVESTMENTS

Cash and investments at June 30, 2024 were classified in the accompanying financial statements as follows:

Cash and investments	\$ 20,526,824
Restricted cash	28,010
Cash with fiscal agent	<u>1,838,266</u>
Total Cash and Investments	<u>\$ 22,393,100</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, 2024 consisted of the following:

Pooled funds:	
Cash in County Treasury	\$ 180,706
LAIF	20,347,747
Cash with fiscal agent	1,838,266
Non-pooled deposits:	
Cash on hand	600
Undeposited funds	<u>25,781</u>
Total Cash and Investments	<u>\$ 22,393,100</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, 2024, 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, 2024, the District had no concentration of credit risk.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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, 2024, the deposits with financial institutions in excess of the federal depository insurance limits were collateralized as required by law. As of June 30, 2024, the carrying amount of the District's cash in county treasury (including LAIF balances held by the County) totaled \$20,528,453 and the bank balance totaled \$20,791,122. 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, 2024, 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 \$236,436 and deferred inflow of resources of \$231,913 at June 30, 2024. For the year-ended June 30, 2024, the District reported lease revenue of \$42,109 and interest revenue of \$4,300 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	\$ 236,436	\$ 42,109	\$ 4,300
Total	\$ 236,436	\$ 42,109	\$ 4,300

Building lease - The District entered into a lease in October 2014 as lessor for the use of office space owned by the District. The lessee was required to make monthly fixed payments of \$2,575 through February 2022. The monthly payment increased to \$2,656 thereafter. Annually, the monthly payment is updated by multiplying a base amount of \$950 by a CPI% from December of the previous year.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4: CAPITAL ASSETS

The District's capital asset activity during the year ended June 30, 2024 was as follows:

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2024</u>
Capital assets not being depreciated				
Work-In process	\$ -	\$ 239,154	\$ -	\$ 239,154
Land, buildings and improvements	<u>1,260,064</u>	<u>40,650</u>	<u>(1,608)</u>	<u>1,299,106</u>
Total capital assets not being depreciated	<u>1,260,064</u>	<u>279,804</u>	<u>(1,608)</u>	<u>1,538,260</u>
Capital assets being depreciated				
Autos & trucks	59,946	61,660	-	121,606
Equipment and vehicles	4,933,734	142,672	(155,170)	4,921,236
Bond road facility	5,069,907	-	-	5,069,907
Woodland facility	<u>708,574</u>	<u>-</u>	<u>-</u>	<u>708,574</u>
Total capital assets being depreciated	<u>10,772,161</u>	<u>204,332</u>	<u>(155,170)</u>	<u>10,821,323</u>
Less: Accumulated depreciation				
Plant and improvements	(359,919)	(48,055)	1,608	(406,366)
Autos & trucks	(7,691)	(13,871)	-	(21,562)
Equipment and vehicles	(4,239,440)	(293,242)	155,170	(4,377,512)
Bond road facility	(3,733,894)	(127,751)	-	(3,861,645)
Woodland facility	<u>(377,290)</u>	<u>(17,714)</u>	<u>-</u>	<u>(395,004)</u>
Total accumulated depreciation	<u>(8,718,234)</u>	<u>(500,633)</u>	<u>156,778</u>	<u>(9,062,089)</u>
Capital assets, net	<u>\$ 3,313,991</u>	<u>\$ (16,497)</u>	<u>\$ -</u>	<u>\$ 3,297,494</u>

Depreciation expense totaled \$500,633 for the year ended June 30, 2024.

NOTE 5: LONG-TERM LIABILITIES

A summary of long-term liability activity for the year ended June 30, 2024 was as follows:

	<u>July 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2024</u>	<u>Due within One Year</u>
Compensated absences	\$ <u>397,909</u>	\$ <u>424,726</u>	\$ <u>(399,018)</u>	\$ <u>423,617</u>	\$ <u>199,248</u>
Total	\$ <u>397,909</u>	\$ <u>424,726</u>	\$ <u>(399,018)</u>	\$ <u>423,617</u>	\$ <u>199,248</u>

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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 \$1,882,563 as of June 30, 2024 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, 2024, 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, 2024, the District had an assignment of \$1,838,266 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, 2024

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, 2024, 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%	6.75%
Required Employer Contribution Rate	14.26%	8.03%
Required UAL Contribution	\$672,151	\$0

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, 2024 were \$3,186,613.

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

As of June 30, 2024, the District reported a net pension liability of \$9,554,235 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, 2023, 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, 2022 rolled forward to June 30, 2023 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, 2023 and June 30, 2022 measurement dates was as follows:

Proportion - June 30, 2022	0.23220%
Proportion - June 30, 2023	<u>0.19107%</u>
Change - Increase (Decrease)	<u>(0.04113)%</u>

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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

For the year ended June 30, 2024, the District recognized pension expense of \$2,769,384, which included employer paid member contributions for Tier I. At June 30, 2024, 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	\$ 3,186,613	\$ -
Difference between actual contributions made by employer and the employer's proportionate share of the risk pool's total contribution	1,625,145	57,687
Differences between actual and expected experience	488,082	75,714
Changes in assumptions	576,832	-
Adjustment due to differences in proportions	-	1,938,809
Net differences between projected and actual earnings on plan investments	<u>1,546,916</u>	<u>-</u>
Total	<u>\$ 7,423,588</u>	<u>\$ 2,072,210</u>

\$3,186,613 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, 2025. 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,	
2025	\$ 550,246
2026	418,744
2027	1,151,388
2028	<u>44,387</u>
Total	<u>\$ 2,164,765</u>

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
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, 2024

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, 2023, 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.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10(a)</u>
Global Equity - cap-weighted	30.00%	4.45%
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, 2024

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>	<u>Discount Rate -1%</u> <u>(5.90%)</u>	<u>Current Discount Rate</u> <u>(6.90%)</u>	<u>Discount Rate +1%</u> <u>(7.90%)</u>
Miscellaneous Plan	\$ 17,478,535	\$ 9,554,235	\$ 3,031,855

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	<u>3</u>
Total	<u><u>84</u></u>

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, 2023, the District contributed \$136,711, which consisted of \$65,897 of employer contributions (direct benefit payments) and \$70,814 implicit contributions.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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

Net OPEB Liability

The District's net OPEB liability ("NOL") was measured as of June 30, 2023 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	4.95 %
Inflation	2.50 %
Salary increases per annum	3.00 %
Investment Rate of Return	5.10 %
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, 2023, the demographic assumptions from those in 2017 CalPERS Experience study were updated to the CalPERS 2021 Experience Study report issued November 2021. The healthcare trend model was updated from the Getzen 2022_b Model to the Getzen 2023 Model as published by the Society of Actuaries. The assumed medical plan election for future retirees currently waiving medical plan coverage from 100% in the Western Health Gateway 20 plan was updated to the following percentages for each medical plan available: 50% in the Kaiser High plan, 20% in the Kaiser Low plan, 20% in the Western Health Gateway 20 plan, and 10% in the Sutter Health Plus plan. This was done based on an analysis of plan experience and the current portion of plan participants electing medical plan coverage.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.95%. 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, 2024

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		Years 1-5			Years 6-20		
Major Asset Classification	Target Allocation	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 Yrs 6-20
Global Equity	23 %	2.40 %	4.40 %	6.80 %	2.30 %	4.50 %	6.80 %
Fixed Income	51 %	2.40 %	(1.00)%	1.40 %	2.30 %	2.20 %	4.50 %
Global Real Estate (REITs)	14 %	2.40 %	3.00 %	5.40 %	2.30 %	3.90 %	6.20 %
Treasury Inflation Protected Securities (TIPS)	9 %	2.40 %	(1.80)%	0.60 %	2.30 %	1.30 %	3.60 %
Commodities	3 %	2.40 %	0.80 %	3.20 %	2.30 %	1.20 %	3.50 %
Volatility	8.40 %	weighted		3.50 %	weighted		5.50 %

* 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, 2023 (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, 2023 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, 2022 (Measurement period)	\$ 3,124,954	\$ 2,019,638	\$ 1,105,316
Service cost	119,577	-	119,577
Interest in TOL	156,524	-	156,524
Employer contributions	-	164,851	(164,851)
Net investment income	-	31,814	(31,814)
Differences in actual and expected experience	159,305	-	159,305
Changes of assumptions	357,962	-	357,962
Administrative expense	-	(573)	573
Benefit payments	(164,851)	(164,851)	-
Net change	628,517	31,241	597,276
Balance at June 30, 2023 (Measurement period)	\$ <u>3,753,471</u>	\$ <u>2,050,879</u>	\$ <u>1,702,592</u>

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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, 2023:

	1% Decrease 3.95%	Current Discount Rate 4.95%	1% Increase 5.95%
Net OPEB Liability	\$ <u>2,093,830</u>	\$ <u>1,702,592</u>	\$ <u>1,348,218</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, 2023:

	1% Decrease 5.50%	Current Healthcare Cost Trend Rate 6.50%	1% Increase 7.50%
Net OPEB Liability	\$ <u>1,246,836</u>	\$ <u>1,702,592</u>	\$ <u>2,241,579</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, 2024, 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	\$ 816,912	\$ 384,604
Differences Between Expected and Actual Experience	299,374	542,542
Net Difference Between Projected and Actual Earnings on Investments	272,237	67,321
Contributions Made Subsequent to the Measurement Date	<u>136,711</u>	<u>-</u>
Total	\$ <u>1,525,234</u>	\$ <u>994,467</u>

The \$136,711 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, 2025. In addition, future recognition of these deferred resources are as follows.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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

For the Fiscal Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources
2025	\$ 79,854
2026	82,959
2027	115,068
2028	43,057
2029	24,081
Thereafter	<u>49,037</u>
Total	<u>\$ 394,056</u>

OPEB Expense

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$240,963.

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, 2024, the District contributed \$24,500.

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, 2024, the District did not withdraw funds to pay for their insurance premiums. Cash in the amount of \$1,838,266 was held with the VCJPA at June 30, 2024.

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.

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

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 11: COMMITMENTS AND CONTINGENCIES (CONTINUED)

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,	
2025	\$ 625,000
2026	<u>312,500</u>
Total	<u>\$ 937,500</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,	
2025	\$ 293,750
2026	<u>146,875</u>
Total	<u>\$ 440,625</u>

NOTE 12: PRIOR PERIOD ADJUSTMENT

For the year ending June 30, 2024, the District recorded a prior period adjustment of \$104,064 increasing beginning fund balance and net position in the fund financial statements and government-wide financial statements, respectively. The prior period adjustment was related to pension expense which was paid out for the year ending June 30, 2023, however was not reflected in the expense and liability.

Required Supplementary Information

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

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, 2024
LAST 10 YEARS**

	Measurement Period									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.19107 %	0.23220 %	0.09406 %	0.09064 %	0.10080 %	0.13979 %	0.13747 %	0.13729 %	0.13730 %	0.11274 %
Proportionate share of the net pension liability	\$ 9,554,235	\$10,865,009	\$ 4,902,084	\$11,345,645	\$10,328,549	\$13,470,191	\$13,633,290	\$11,879,946	\$ 9,423,831	\$ 7,059,972
Covered payroll	\$ 5,477,594	\$ 5,033,653	\$ 5,024,160	\$ 5,021,623	\$ 4,851,189	\$ 4,635,066	\$ 4,457,590	\$ 4,254,251	\$ 4,326,094	\$ 4,305,687
Proportionate share of the net pension liability as a percentage of covered payroll	174.42 %	215.85 %	97.57 %	225.94 %	212.91 %	290.61 %	305.84 %	279.25 %	217.84 %	163.97 %
Plan fiduciary net position as a percentage of the total pension liability	76.20 %	76.70 %	88.30 %	75.10 %	75.30 %	75.30 %	73.31 %	74.06 %	78.40 %	79.82 %

Notes to Schedule

Changes in Assumptions - In 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 & VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE COST SHARING DEFINED BENEFIT PENSION PLAN
AS OF JUNE 30, 2024
LAST 10 YEARS**

	Fiscal Year-End									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 1,210,830	\$ 1,288,131	\$ 1,337,886	\$ 1,212,050	\$ 1,429,083	\$ 1,240,124	\$ 1,063,754	\$ 952,340	\$ 861,986	\$ 669,180
Contributions in relation to the actuarially determined contributions	<u>3,186,613</u>	<u>3,362,149</u>	<u>3,796,432</u>	<u>1,596,742</u>	<u>1,429,083</u>	<u>5,240,124</u>	<u>1,063,754</u>	<u>952,340</u>	<u>861,986</u>	<u>669,180</u>
Contribution deficiency (excess)	<u><u>\$ (1,975,783)</u></u>	<u><u>\$ (2,074,018)</u></u>	<u><u>\$ (2,458,546)</u></u>	<u><u>\$ (384,692)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (4,000,000)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Covered payroll	\$ 6,009,797	\$ 5,477,594	\$ 5,033,653	\$ 5,024,160	\$ 5,021,623	\$ 4,851,189	\$ 4,635,066	\$ 4,457,590	\$ 4,254,251	\$ 4,326,094
Contributions as a percentage of covered payroll	53.02 %	61.38 %	75.42 %	31.78 %	28.46 %	108.02 %	22.95 %	21.36 %	20.26 %	15.47 %

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

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
For the Measurement Periods Ended June 30**

Last 10 Years*

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability							
Service cost	\$ 119,577	\$ 124,933	\$ 131,330	\$ 164,174	\$ 87,403	\$ 74,193	\$ 81,329
Interest	156,524	146,010	188,367	158,284	161,416	161,764	156,931
Difference between expected and actual experience	-	-	(660,442)	-	260,151	-	(124,875)
Changes in assumptions	357,962	(111,524)	190,512	(434,058)	365,504	184,289	136,216
Benefit payments	<u>(164,851)</u>	<u>(167,321)</u>	<u>(147,735)</u>	<u>(124,114)</u>	<u>(110,744)</u>	<u>(172,880)</u>	<u>(154,115)</u>
Net change in total OPEB liability	628,517	(7,902)	(297,968)	(235,714)	763,730	247,366	95,486
Total OPEB liability, beginning	<u>3,124,954</u>	<u>3,132,856</u>	<u>3,430,824</u>	<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>\$ 3,753,471</u>	<u>\$ 3,124,954</u>	<u>\$ 3,132,856</u>	<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	\$ 164,851	\$ 167,321	\$ 147,735	\$ 124,114	\$ 110,744	\$ 172,880	\$ 154,115
Net investment income	31,814	(243,401)	270,197	118,695	125,897	78,639	66,433
Benefit payments	(164,851)	(167,321)	(147,735)	(124,114)	(110,744)	(172,880)	(154,115)
Administrative expenses	(573)	(575)	(703)	(930)	(377)	(869)	(835)
Other trust expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,215)</u>	<u>-</u>
Net change in plan fiduciary net position	31,241	(243,976)	269,494	117,765	125,520	75,555	65,598
Plan fiduciary net position, beginning	<u>2,019,638</u>	<u>2,263,614</u>	<u>1,994,120</u>	<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>\$ 2,050,879</u>	<u>\$ 2,019,638</u>	<u>\$ 2,263,614</u>	<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>\$ 1,702,592</u>	<u>\$ 1,105,316</u>	<u>\$ 869,242</u>	<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	54.64 %	64.63 %	72.25 %	58.12 %	51.18 %	60.32 %	63.09 %
Covered-employee payroll	\$ 5,689,096	\$ 5,347,061	\$ 5,311,682	\$ 5,021,623	\$ 4,851,189	\$ 5,067,381	\$ 4,872,530
District's net OPEB liability as a percentage of covered-employee payroll	29.93 %	20.67 %	16.36 %	28.61 %	36.90 %	22.73 %	20.12 %

Notes to Schedule:

Changes in Assumptions

- 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 seven 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 CONTRIBUTIONS TO THE OPEB PLAN
For the Fiscal Year Ended June 30**

Last 10 Years*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially Determined Contribution (ADC)	\$ 180,686	\$ 174,962	\$ 246,485	\$ 239,305	\$ 153,992	\$ 149,631	\$ 152,515
Contributions in relation to the ADC	<u>136,711</u>	<u>164,851</u>	<u>167,321</u>	<u>147,735</u>	<u>124,114</u>	<u>110,744</u>	<u>172,880</u>
Contribution deficiency (excess)	<u>\$ 43,975</u>	<u>\$ 10,111</u>	<u>\$ 79,164</u>	<u>\$ 91,570</u>	<u>\$ 29,878</u>	<u>\$ 38,887</u>	<u>\$ (20,365)</u>
Covered-employee payroll	<u>\$ 6,231,714</u>	<u>\$ 5,689,096</u>	<u>\$ 5,347,061</u>	<u>\$ 5,311,682</u>	<u>\$ 5,021,623</u>	<u>\$ 4,851,189</u>	<u>\$ 5,067,381</u>
Contributions as a percentage of covered-employee payroll	2.19 %	2.90 %	3.13 %	2.78 %	2.47 %	2.28 %	3.41 %

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



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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 25, 2025.

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.

MUN CPAs, LLP

Sacramento, California
February 25, 2025

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2024

There no findings reported for the year ended June 30, 2024.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2024

Finding 2023-001: Financial Close (Material Weakness)

Condition

Processes utilized for closing and financial reporting of financial activity for the fiscal year were not effective, which contributed to the delayed accounting close of the District's fiscal year 2023 financial records and unpreparedness for the audit. This resulted in several journal entries proposed and posted to finalize the trial balance for the audit. Specific financial statement areas that required adjustments included prepaid expenses, interest receivable, accounts payable, interest revenue, and tax revenue. In addition, bank reconciliations were not completed timely.

Recommendation

We recommend the District develop checklists or other guidance documents over the District's financial closing process to ensure all closing entries are captured in the District's general ledger in a timely manner, and supporting schedules agree and reconcile to respective account balances prior to the trial balance being provided for the audit.

Management's Response to the Recommendation

Implemented.



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

SACRAMENTO COUNTY

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February 25, 2025

MUN CPAs, LLP
1760 Creekside Oaks Drive, Suite 160
Sacramento, CA 95833

This representation letter is provided in connection with your audits of the financial statements of Sacramento-Yolo Mosquito & Vector Control District (the District), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of February 25, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 9, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.



SACRAMENTO COUNTY

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Elk Grove, CA 95624

(800) 429-1022

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- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

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

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.



SACRAMENTO COUNTY

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- 24) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have appropriately identified, recorded, and disclosed all leases in accordance with [GASBS No. 87](#).
- 27) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#).
- 28) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with [GASBS No. 96](#).
- 29) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 30) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 31) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 32) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 33) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 34) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 35) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 36) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 37) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 38) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 39) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 40) Provisions for uncollectible receivables have been properly identified and recorded.



Sacramento-Yolo
MOSQUITO & VECTOR
CONTROL DISTRICT

SACRAMENTO COUNTY

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- 41) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 42) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 43) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 44) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 45) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 46) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 47) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 48) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: _____

Gary Goodman

Title: _____

General Manager

**MINUTES OF THE FEBRUARY 18, 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 10:00 a.m.

Trustees Present:

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

Staff Present:

Gary Goodman	Manager
Tony Hedley	Assistant Manager
Sarah Wheeler	Laboratory Director
Marty Scholl	Program Coordinator
Kenny Harris	Fisheries Supervisor
Luz Maria Robles	Public Information Officer

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

On a motion by Trustee Burnett and seconded by Trustee Mooney, the Board voted to approve the General Consent Items. The vote was taken and the motion passed 13-0

- a. Minutes of the January 21, 2025 Board of Trustees Meeting
- b. Expenditures for January 2025
- c. District Investment Reports for Period Ending December 31, 2024

2. Opportunity for Public Comment

None

3. Reports to the Board

Manager's Report:

The Manager discussed the beginning of the year activities and the preparation for the 2025 season. He provided a recap of plans to begin recruiting seasonal employees, the status of the current audit, and the implementation of the new software for payroll and HR documentation.

Reports from District Departments:

Laboratory:

Lab Director Sarah Wheeler updated the board on mosquito abundance trapping. *Culex tarsalis* and *Culex pipiens* abundance continues to be low. West Nile virus (WNV) surveillance programs will resume in May 2025, while dead bird programs restart in April. *Aedes aegypti* surveillance will resume in spring. Tick monitoring, ongoing since November 2024, tests *Ixodes pacificus* for *Borrelia burgdorferi*. No new human disease cases reported.

Ecological Control:

The Ecological Management team is preparing for the season by maintaining excavation and vegetation control equipment. Brush-cutting projects continue at Delta Meadows and Teal Bend Golf Course, while technicians complete annual training. At Teal Bend, staff collaborate with Natomas Mutual Water to clear vegetation around stormwater ponds, aiding mosquito control in a West Nile Virus-prone area. Due to its proximity to Sacramento International Airport, drone treatments are not possible, so manual treatments and mosquitofish introductions are planned.

In planning, the department reviews development proposals and provides feedback. The Sacramento Airport South Annexation will replace 474 acres of agricultural land, potentially reducing mosquito breeding. Other projects, including Jackson Properties Warehouse and 3501 Recycle Road, are being monitored. The Elk Slough habitat

restoration was reviewed, with no mosquito concerns. Other residential projects that are being turned in continue to be assessed.

Biological Control:

In January, the Fisheries Department focused on pond and facility maintenance, servicing and repairing equipment for the upcoming season. The pole barn was cleaned and reorganized to accommodate new vehicles, freeing space in the large parking garage. A fish transport tank and hardware were removed from an old truck in preparation for a new vehicle. Work continued around two ponds for additional fencing, along with weed control, tree trimming, and general landscaping. The team completed annual training and continuing education while maintaining daily tasks like water quality testing and tank cleaning to ensure high-quality fish.

Larval and Adult Control:

Program Coordinator Marty Scholl reported that in January, no response was needed for West Nile Virus (WNV) control, though a few treatments were conducted in response to service requests in both counties. No aerial or larval or adulticide applications have been performed in 2025, and no new Aedes detections or service requests have been recorded. Staff continued annual education, safety training, and preparations for the upcoming season. Older trucks were prepared for auction or repurpose, while new trucks were outfitted as they became available. Additionally, following necessary repairs and maintenance, most ground-based control equipment was cleaned, calibrated, and installed in trucks.

Public Outreach:

Luz Robles updated the board on the 2025 *Fight the Bite* advertising campaign progress, with consultant Gary Benjamin managing media placements. Market data and trends are being analyzed, and meetings with account executives will begin soon. Due to late-season invasive mosquito detections, media buys will extend through October for targeted messaging.

The school program remains active, with *What Bugs You* assemblies reaching 821 students in January. February events include assemblies at Herman Leimbach and Carmichael Elementary, plus a classroom presentation at Almondale Academy. Community outreach is ramping up, with event applications under review. Recent outreach at the Galt Bird Festival engaged residents on bird surveillance and West Nile Virus. Upcoming presentations include a session with Elk Grove Code Enforcement on February 13, discussions with the Splash Center Director, and mosquito education events within Earl J Koobs Nature Area in Carmichael.

Outreach materials are being reordered for distribution. The MVCAC Public Relations Committee is updating fact sheets, preparing for Legislative Day, and working on website updates, media training follow-ups, and a March spring meeting.

4. Board Review and Consideration of \$380,000 to Fund the Public Outreach Advertising Plan for the 2025 Mosquito Season

On a motion by Trustee Burnett and seconded by Trustee Darroch, the Board voted to approve the public outreach advertising plan in the amount of \$380,000. The vote was taken and the motion passed 13-0

5. Board Review and Consideration to Remodel the Laboratory Auxiliary Room

On a motion by Trustee Burnett and seconded by Trustee Mooney, the Board voted to approve the remodel of the laboratory auxiliary room not to exceed \$150,000. The vote was taken and the motion passed 13-0

6. Board Review and Consideration of District's Five Year Plan

Assistant Manager, Tony Hedley, gave a brief overview of the five year plan and highlighted some of the items that were completed this past year and those items that are scheduled to begin in the next few months. The Board asked for a chart/timeline of the items scheduled for a better visual representation of the events discussed. This was an information only item.

The Board held a moment of silence to remember the District's former Board member, Dr. Bruce Eldridge who passed away earlier this month.

District Counsel, Jeni Buckman, recommended the Board amend item 7 to read:

7.a Consideration and Appointment of Bargaining Team (Gov. Code s. 54957.6) and

7.b Closed Session- Provide Instruction to Designated Labor Representatives (Gov. Code s. 54957.6(a)-Labor Negotiations)

On a motion by Trustee Burnett and seconded by Trustee Darroch, the Board voted to approve the amended language. The vote was taken and the motion passed 13-0

7. a. Consideration and Appointment of Bargaining Team (Gov. Code s. 54957.6

On a motion by Trustee Burnett and seconded by Trustee Gardiner, the Board voted to approve the District's labor negotiation team of Gary Goodman, Steve Ramos, Tony Hedley and consultant Kim Bogard. The vote was taken and the motion passed 13-0

b. Provide Instruction to Designated Labor Representatives (Government Code Section 54957.6(a)-Labor Negotiations)

The Board went into closed session at 10:16 am and returned at 12:04 pm. Board counsel indicated that directions were given to the negotiating team.

8. Board/Staff Reports and Requests / General Discussion

The Manager discussed upcoming items for future Board meetings including the financial audit, the CalPERS audit, new ULV control modules, and the AMCA Research fund.

The Manager also mentioned the District's exploration into sterile insect techniques along with the plan to abandon the sentinel chicken program. Staff reminded the Board that the Form 700s are due by April.

9. ADJOURNMENT

The meeting adjourned at 12:14 p.m.

I certify that the above minutes substantially reflect the general business and actions taken by the Board of Trustees at the February 20th, 2024, meeting.

Gary Goodman, Manager

Approved as written and/or corrected by the Board of Trustees at the March 18th, 2025, meeting.

Staci Gardiner, Board Secretary

Sacramento-Yolo Mosquito and Vector Control District
STATEMENT OF OPERATION
July 2024 through February 2025

	Jul '24 - Feb 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · REVENUE	13,519,999.60	20,718,525.00	-7,198,525.40
Total Income	13,519,999.60	20,718,525.00	-7,198,525.40
Gross Profit	13,519,999.60	20,718,525.00	-7,198,525.40
Expense			
5000 · SALARIES/BENEFITS/WC	10,344,759.17	12,519,219.00	-2,174,459.83
5200 · OPERATIONAL			
5210 · LIABILITY INSURANCE	296,536.18	304,493.00	-7,956.82
5250 · AUDITING/FISCAL	0.00	25,000.00	-25,000.00
5270 · COMMUNICATIONS	61,556.90	100,000.00	-38,443.10
5310 · PUBLIC INFORMATION	264,960.88	700,000.00	-435,039.12
5340 · STRUCTURE & GROUNDS	47,970.36	150,000.00	-102,029.64
5370 · MEMBER/TRAINING	77,167.71	167,500.00	-90,332.29
5390 · DISTRICT OFFICE EXPENSES	13,809.36	25,000.00	-11,190.64
5430 · PROFESSIONAL SERVICES	184,672.37	341,000.00	-156,327.63
5440 · MATERIALS & SUPPLIES	12,473.29	16,000.00	-3,526.71
5450 · RENTS & LEASES	862,761.49	712,000.00	150,761.49
5470 · SAFETY PROGRAM	1,495.78	5,000.00	-3,504.22
5480 · UTILITIES	85,740.22	125,000.00	-39,259.78
6120 · AIRCRAFT SERVICES	755,870.71	1,179,000.00	-423,129.29
6140 · ECOLOGICAL MANAGEMENT	2,968.58	23,000.00	-20,031.42
6160 · MICROBIAL	687,017.52	1,200,000.00	-512,982.48
6170 · BIORATIONALS	879,804.24	1,200,000.00	-320,195.76
6180 · INSECTICIDES	627,906.42	900,000.00	-272,093.58
6220 · FISHERIES	17,909.29	35,000.00	-17,090.71
6280 · GEOGRAPHIC INFO SYSTEMS	3,330.00	9,000.00	-5,670.00
6320 · INFORMATION TECHNOLOGY	163,004.68	130,000.00	33,004.68
6350 · CONTROL OPERATIONS	18,529.42	55,000.00	-36,470.58
6370 · SHOP DEPT	74,950.10	159,500.00	-84,549.90
6420 · LAB SERVICES	123,151.55	204,000.00	-80,848.45
6450 · GAS & PETROLEUM	111,000.21	210,000.00	-98,999.79
Total 5200 · OPERATIONAL	5,374,587.26	7,975,493.00	-2,600,905.74
62600 · Ask Accountant	0.00		
66000 · Payroll Expenses	-5,114.77		
Total Expense	15,714,231.66	20,494,712.00	-4,780,480.34
Net Ordinary Income	-2,194,232.06	223,813.00	-2,418,045.06
Other Income/Expense			
Other Income			
67001 · GASB 31 Fair Market Value	5,204.00		
Total Other Income	5,204.00		

	Jul '24 - Feb 25	Budget	\$ Over Budget
Other Expense			
Sales Tax	0.00		
Shipping	0.00		
7000 · CAPITAL ACCOUNTS			
70010 · CAPITAL OUTLAY	164,735.18	330,000.00	-165,264.82
70070 · RESEARCH FUND	0.00	75,000.00	-75,000.00
70080 · BUILDING IMPROVEMENT	0.00	350,000.00	-350,000.00
Total 7000 · CAPITAL ACCOUNTS	164,735.18	755,000.00	-590,264.82
90999 · Suspense Expense	503,449.83		
Total Other Expense	668,185.01	755,000.00	-86,814.99
Net Other Income	-662,981.01	-755,000.00	92,018.99
Net Income	-2,857,213.07	-531,187.00	-2,326,026.07

12:04 PM

Sacramento-Yolo Mosquito and Vector Control District

03/07/25

Check Register

Accrual Basis

February 2025

Num	Date	Name	Credit	Type
Feb 25				
59258	02/05/2025	Airgas USA, LLC		Bill Pmt -Check
	02/05/2025	AutoZone, Inc.		Bill Pmt -Check
59259	02/05/2025	Cintas Corporation		Bill Pmt -Check
59260	02/05/2025	City of Woodland		Bill Pmt -Check
59261	02/05/2025	Cleanit Maintenance Systems LLC		Bill Pmt -Check
59262	02/05/2025	GreatAmerica Financial Services		Bill Pmt -Check
59263	02/05/2025	Hunt & Sons Inc		Bill Pmt -Check
59264	02/05/2025	Kimball Midwest		Bill Pmt -Check
59265	02/05/2025	Spark Creative Design		Bill Pmt -Check
59266	02/05/2025	Utonomy, Inc.		Bill Pmt -Check
59267	02/05/2025	Valley Fire & Security Alarms, Inc		Bill Pmt -Check
59268	02/05/2025	Vector Disease Control International		Bill Pmt -Check
59269	02/05/2025	EDD		Bill Pmt -Check
59270	02/05/2025	Airgas USA, LLC	99.71	Bill Pmt -Check
59271	02/05/2025	Cintas Corporation	6,237.38	Bill Pmt -Check
59272	02/05/2025	City of Woodland	176.27	Bill Pmt -Check
59273	02/05/2025	Cleanit Maintenance Systems LLC	2,995.00	Bill Pmt -Check
59274	02/05/2025	GreatAmerica Financial Services	376.28	Bill Pmt -Check
59275	02/05/2025	Hunt & Sons Inc	2,343.97	Bill Pmt -Check
59276	02/05/2025	Kimball Midwest	652.73	Bill Pmt -Check
59277	02/05/2025	Spark Creative Design	101.56	Bill Pmt -Check
59278	02/05/2025	Utonomy, Inc.	1,896.25	Bill Pmt -Check
59279	02/05/2025	Valley Fire & Security Alarms, Inc	69.50	Bill Pmt -Check
59280	02/05/2025	Vector Disease Control International	55,275.00	Bill Pmt -Check
59281	02/05/2025	EDD	12,565.00	Bill Pmt -Check
59282	02/11/2025	Alhambra & Sierra Springs	127.90	Bill Pmt -Check
59283	02/11/2025	Buckmaster Office Solutions	136.49	Bill Pmt -Check
59284	02/11/2025	Culligan Quench	1,451.82	Bill Pmt -Check
59285	02/11/2025	Kingsley Bogard, LLP	360.00	Bill Pmt -Check
59286	02/11/2025	Mann Urrutia Nelson CPAs & Assoc LLP	10,000.00	Bill Pmt -Check
59287	02/11/2025	Red Shoe Productions	5,400.00	Bill Pmt -Check
59288	02/11/2025	River City Fire Equipment	860.30	Bill Pmt -Check
59289	02/11/2025	Stericycle, Inc.	378.50	Bill Pmt -Check
	02/19/2025	Consolidated Communications		Bill Pmt -Check
59293	02/19/2025	Benefit Coordinators Corp.	9,031.30	Bill Pmt -Check
59294	02/19/2025	Kaiser Foundation Health Plan	64,370.64	Bill Pmt -Check
59295	02/19/2025	P & A Administrative Services Inc	121.50	Bill Pmt -Check
59296	02/19/2025	Sutter Health Plan	13,123.72	Bill Pmt -Check
59297	02/19/2025	Benefit Coordinators Corp.	9,226.60	Bill Pmt -Check
59298	02/19/2025	Airgas USA, LLC	112.35	Bill Pmt -Check
59299	02/19/2025	Elk Grove Lock and Safe Company	1,479.24	Bill Pmt -Check
59300	02/19/2025	Hunt & Sons Inc	53.91	Bill Pmt -Check
59301	02/19/2025	PG & E	379.75	Bill Pmt -Check
59302	02/19/2025	Sacramento County Utilities	1,070.37	Bill Pmt -Check
59303	02/19/2025	Waste Management C & R, Inc.	232.76	Bill Pmt -Check
59304	02/25/2025	BKS Law Firm, PC	2,199.80	Bill Pmt -Check
59305	02/25/2025	Enterprise Fleet Management	566,833.36	Bill Pmt -Check
59306	02/25/2025	Kimball Midwest	96.07	Bill Pmt -Check
59307	02/25/2025	Kingsley Bogard, LLP	2,622.00	Bill Pmt -Check
59308	02/25/2025	Life Technologies Corporation	5,527.10	Bill Pmt -Check
59309	02/25/2025	PG & E	2,818.86	Bill Pmt -Check
59310	02/27/2025	ArcSource	1,353.40	Bill Pmt -Check
59311	02/27/2025	Barnes Welding	512.43	Bill Pmt -Check
59312	02/27/2025	Buckmaster Office Solutions	78.26	Bill Pmt -Check
59313	02/27/2025	Republic Services #922	356.16	Bill Pmt -Check
59314	02/27/2025	T-Mobile	1,737.92	Bill Pmt -Check
59315	02/27/2025	Star Milling Company	3,450.50	Bill Pmt -Check
59256	02/03/2025	Loscher, Justin		Check
59257	02/03/2025	Guimont, Joseph M		Check
59290	02/10/2025	Loscher, Justin		Check
59291	02/10/2025	Guimont, Joseph M		Check
59292	02/10/2025	Marti Towery	16.80	Check
W00460	02/14/2025	CalPERS Financial Reporting & Accounting	106,665.59	Check
W00461	02/10/2025	CalPERS 457 Plan	17,432.70	Check
W00462	02/10/2025	Nationwide Retirement Solutions	4,075.00	Check
W00463	02/10/2025	Nationwide Retirement Solutions	2,300.00	Check

Sacramento-Yolo Mosquito and Vector Control District
Check Register
February 2025

Num	Date	Name	Credit	Type
59316	02/27/2025	Pitney Bowes Bank, Inc. Reserve Account	1,500.00	Check
	02/28/2025	CA State Disbursement Unit	350.00	Check
Feb 25			920,631.75	

Sacramento-Yolo Mosquito and Vector Control District

March 18, 2025 Board Meeting

4. Reports to the Board

a. Manager's Report

b. 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)**

a. Manager's Report

The recent rain will probably lead to more standing water in the spring which will keep our crews busy to start the season.

The AMCA annual conference was held March 3-7 in Puerto Rico. Staff gave 4 presentations and moderated some of the sessions.

The MVCAC Legislative Days are scheduled for March 25th

The AMCA Washington Conference is currently scheduled for May 12-16.

We have been working on scheduling presentations with all of the City Councils. The presentations should be live or as a report depending on the individual preferences of the City. We will update the Board members on the specific schedule of when we will be at their respective locations.

District staff is working on scheduling interviews to fill current full time and seasonal vacancies within various departments.

b. 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)**

LABORATORY

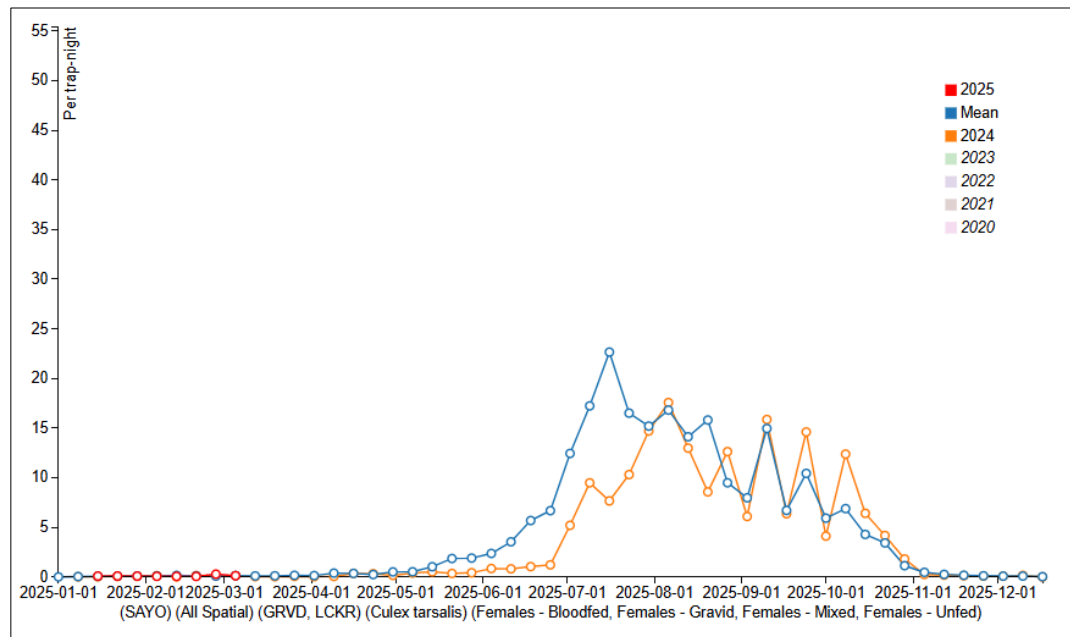
Monthly Report, March 2025 Board Meeting

Insectary:

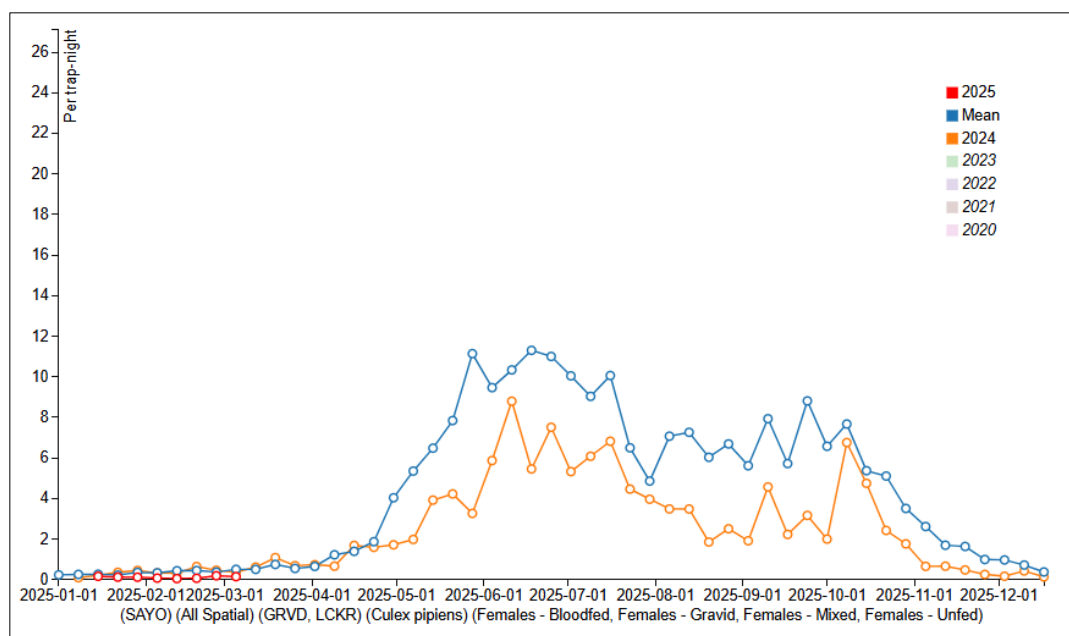
Species	Name	Origin	Resistance Status
<i>Culex tarsalis</i>	KNWR	Kern National Wildlife Refuge (2009)	susceptible
<i>Culex quinquefasciatus</i>	CQ1	Merced, CA (1950s)	susceptible
<i>Culex quinquefasciatus</i>	Sebring	Florida (1988)	susceptible
<i>Culex pipiens</i>	WCP	Woodland, CA (2023)	resistant: pyrethrins/pyrethroids, 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 3/7/2025

Weekly mosquito collections – The following graphs show overall *Culex tarsalis* and *Culex pipiens* abundance from gravid traps and locker traps placed in permanent locations throughout Sacramento and Yolo Counties. These traps run seven days a week and provide stable abundance data.



Culex tarsalis abundance in constant operation locker and gravid traps.



Culex pipiens abundance in constant operation locker and gravid traps.

Encephalitis Vector Surveillance (EVS) – This program will resume in May, 2025.

Dead bird surveillance – The dead bird program will resume in April 2025.

Sentinel chickens – The sentinel chicken program is completed for the year and will resume in April 2025.

Rice surveillance – Surveillance will resume in May 2025.

Human disease response surveillance – Since the last report, no new human cases were reported to the District.

***Aedes aegypti* trapping effort in Sacramento and Yolo Counties** – Surveillance for *Aedes aegypti* and *Aedes albopictus* will resume in April, 2025.

The California Arbovirus Surveillance Bulletin updates will resume in May 2025

Tick surveillance – Tick surveillance continues. Each permanent site is flagged once per month. Collections sites were selected based on land use and habitat. Over the last three months *Ixodes pacificus* were collected from each of the 20 surveillance sites. 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 November 2024 – February 2025 by city and the minimum infection rates for *Borrelia burgdorferi*.

Ixodes pacificus* minimum infection prevalence (MIP*) for *Borrelia burgdorferi

City	County	November 2024		December 2024		January 2025		February 2025	
		Total collected	MIP	Total collected	MIP	Total collected	MIP	Total collected	MIP
Brooks	Yolo	1		8		15		6	
Carmichael	Sacramento	1				5		1	
Fair Oaks	Sacramento	25		32	6.3	33		7	14.3
Folsom	Sacramento	31		139	4.3	182	1.1	38	7.9
Gold River	Sacramento	48	2.1	11	9.1	33	6.1	3	
Orangevale	Sacramento	4		82	6.1	55	1.8	6	
Rancho Cordova	Sacramento	25		4		14		2	
Rumsey	Yolo			8		24			
Winters	Yolo	6				1		1	

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

ECOLOGICAL MANAGEMENT DEPARTMENT

March 2025 Board Update

Ecological Management Projects

Delta Meadows (South Sacramento County)

Delta Meadows is a 127 ac. park that is adjacent to the towns of Locke and Walnut Grove and is managed by California State Parks and the United States Bureau of Reclamation. This property has numerous ditches and drains whose purpose is to drain winter effluent to an existing pump. There the water is pumped through the levee into Snodgrass Slough. The existing pump has been inoperable since 2019, with no future plans to repair it. This action leaves the ditches flooded for longer periods and creates significant mosquito breeding sites. The drains are inundated with emergent vegetation such as but not limited; Himalayan blackberries (*Rubus armeniacus*), poison oak (*Toxicodendron diversilobum*) and wild rose (*Rosa woodsii*) which makes access difficult for technicians to conduct mosquito control activities. Annually technicians conduct a vegetation management project that will allow safe access to the drains and will increase the effectiveness of the pesticides applied to control immature mosquito populations.



Stormwater

Due to recent storm activities, stormwater systems have been at capacity and Ecological Management staff have been coordinating with representatives from the City of Sacramento and City of Rancho Cordova's Stormwater Management Departments to address detention/retention basins that are historic mosquito breeding sites. Some of the stormwater infrastructures are often gated, providing access issues for Control Operations and numerous basins are overrun with vegetation making larval inspections and treatments difficult. Staff and officials from the various stormwater management departments are addressing the basins that are the most significant breeding sites and are investigating solutions such as brushcutting, and mechanical weed

removal to clear the basins of weeds and debris. This will allow technicians to access the sites to stock mosquitofish in the spring lowering the need for chemical control.



Stormwater Retention Pond: Rancho Cordova

Planning Program

State of California Department of Parks and Recreation (Delta Meadows EIR)



Ecological Management staff recently attended two scoping meetings and commented on the Notice of Preparation (NOP) of an Environmental Impact Report (EIR) for the Delta Meadows Parks Project (Walnut Grove, Locke, Ca.). The project includes converting approximately 519 ac. of wetland, riverine, tidal, and riparian habitat into a usable state park with amenities that the public can utilize and establish a foundation for future park improvements. Currently, the project site is a concern for the District, as in the spring it produces significant mosquito populations of *Aedes washinoi*, *Cs. incidens* and in the early summer promotes *Cx. tarsalis* production until the water evaporates.

Staff provided comments requesting that the EIR address any impacts to District mosquito control activities and requested that the project proponents develop a District approved Mosquito Management Plan (MMP) and include maintenance to the existing infrastructure to mitigate any potential mosquito breeding by implementing Mosquito Reducing Best Management Practices (BMP's).

BIOLOGICAL CONTROL

Monthly Report for March 2025 Board Meeting

In February, the Fisheries Department focused on preparing for the upcoming mosquito season. Tasks included restocking supplies and maintaining equipment. Our department sewed and repaired seine and exclusion nets, replaced leaky valves, and performed maintenance on solar aerators used to oxygenate our ponds. Additionally, our staff continued with pond fertilization and water leveling. February's better weather brought an increase in the number of service requests. During this period, the Fisheries department supplied technicians with 10.63 pounds of mosquitofish. Field Technicians made 72 fish plants covering over 7 acres. With annual training and continuing education almost completed, the focus will shift to preparing to move fish from our predatory exclusion ponds to our open grow-out ponds. The grow-out pond stocking process will begin when pond temperatures stabilize near 55+ degrees Fahrenheit. Fisheries has about 83 lbs of fish on hand and is available for Field Tech use as Service Requests continue to increase.

Log of Treatment Applied for February

<u>Material</u>	<u>AMT</u>	<u>Area Treated</u>	<u>Treatments</u>
Mosquitofish (<i>Gambusia affinis</i>)	10.63 lbs	7.4 Acres	72
Guppies (<i>Poecilia reticulata</i>)	0 lbs	0 Acres	0

Log of Treatment Applied for the year 2025

<u>Material</u>	<u>AMT</u>	<u>Area Treated</u>	<u>Treatments</u>
Mosquitofish	10.76 lbs	7.42 Acres	75
Guppies	0 lbs	0 Acres	0

Fisheries Budget

<u>Total</u>	<u>Spent</u>	<u>Remaining</u>	<u>% Spent</u>
35,000.00	16,901.46	18,098.54	48%

Bottom Left : Picture of technicians repairing gate valves.

Bottom Right : Picture of technicians feeding fish.

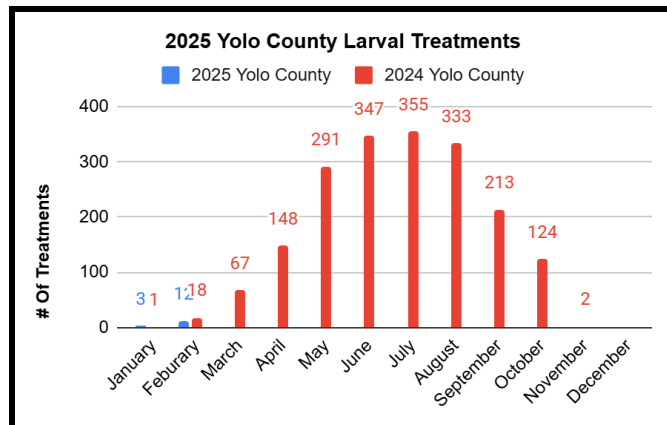
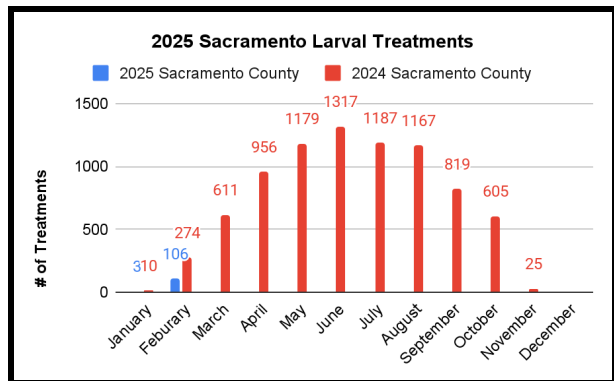
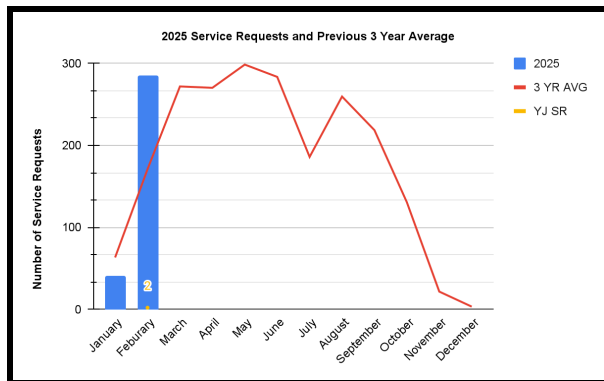


CONTROL OPERATIONS

Monthly Report for the March 2025 Board Meeting

Culex, West Nile Virus (WNV) and General Mosquito Control

No response was needed for WNV control in the month of February. Early spring sources, treeholes, and other small areas were treated in addition to some residential barrier treatments made in response to the service requests received in both counties.



No aerial or larval applications have been performed in 2025.

No new Aedes detections or services have been performed in 2025.

Trainings, Continued Education, and Winter Projects

Staff continue to complete annual education and trainings, clean and transfer equipment from old trucks to new trucks, perform source reduction brush projects as the weather allows and respond to service requests as the weather begins to warm up.

PUBLIC INFORMATION AND EDUCATION

Monthly Report for March 2025 Board Meeting

Media coverage:

As warmer weather brings increased mosquito activity, several media outlets including Univision, ABC 10 and Telemundo requested interviews. News stories highlighted the increase in public service requests in the last couple of weeks and the importance of draining water after the recent rain. These interviews served as a valuable opportunity to remind residents to eliminate stagnant water around their homes and request mosquitofish if needed.

Advertising

Planning for the 2025 advertising and media buy is underway. Following approval of the advertising budget, we have moved forward in collaboration with our media consultant, Benjamin/Luken, who is developing a media strategy and a draft advertising plan. Currently, we are analyzing demographic data and assessing ratings and pricing for various radio and television stations to make well-informed decisions that will enhance our ability to reach our target audience effectively. A comprehensive plan incorporating a diverse mix of advertising outlets will be developed and executed to launch Mosquito Awareness Week in April!

Events:

The 2025 community outreach and event season is here! Over the past few weeks, we've received applications to be returning vendors so we may participate in various community events. After gathering information, we've finalized the list of events where we'll host our informative and educational booth.

This year, we're excited to introduce new events to our lineup, including the Banana Festival, Family Day at Safetyville, Touch a Truck in Galt, a 5K Run, and the *Be My Neighbor* event in partnership with PBS KVIE.

Earlier this month, we collaborated with the Splash Education Center to engage with families touring the vernal pools. Additionally, we had a fantastic time at the Sacramento Perennial Gardener's Market at McKinley Park, a well-attended event where we educated visitors about the dangers of invasive mosquitoes and the importance of eliminating backyard breeding sources.

School Assemblies

The *What Bugs You* assemblies, organized by Red Shoe Productions, are ongoing at various schools. Recently, we created a promotional video to share with schools, aiming to boost awareness and encourage greater participation in the program.

The following assemblies are currently scheduled:

March

3/7: Herman Leimbach Elementary in Sacramento

3/26: Witter Ranch Elementary in Sacramento

3/27 Carmichael Elementary

3/28: Mariposa Avenue Elementary

Presentations:

March is a very busy month for community presentations. In total, there are 7 presentations scheduled to service groups including Kiwanis, Rotary International and the Lions Club! In addition, a presentation is scheduled to be given on March 28th as part of a regional training for Code Enforcement Officers.

Social Media

Our social media campaign is ongoing, with a recent focus on tick prevention. We're also highlighting presentations and school assemblies. As part of our digital strategy, we're working to incorporate more video reels and illustrative content showcasing the daily activities of staff across various departments.

Government affairs:

As part of our government affairs and outreach to local elected officials, we have been reaching out to all city councils to set up our annual update and presentation given by Gary Goodman.

Repellent Distribution

Due to the increase in mosquito activity, repellent wipes are in high demand. Boxes of wipes were recently shared with the Heritage Park retirement community, various Girl Scout troops selling cookies outside in the evening and organizations serving homeless residents, especially those along the river.

Sacramento-Yolo Mosquito and Vector Control District

March 18, 2025 Board Meeting

5. Board Review and Consideration to Update the Existing ULV Control Modules

Staff Report:

In 2015 the District upgraded all ULV trucks from aging Adapco systems with new laptop-based flow control software and hardware provided by Leading Edge in our 18 ULV trucks, in conjunction with purchasing the MapVision operations software for use by all control operations staff. The current Leading Edge system has provided valuable functionality. However, opportunities to improve system operations have been identified in the areas of reliability, mapping capabilities, data transmission, and pesticide usage accuracy.

The District is currently upgrading our vehicle fleet and has removed all ULV hardware from the fleet of 18 ULV trucks. This change in vehicles and the removal and installation of ULV hardware systems in the new vehicles provides an opportunity to upgrade our existing ULV software and control hardware to a modernized system now while the units are already out of vehicles and installation will be much more efficient.

Two companies in our industry space provide custom ULV software/hardware solutions currently in use by other districts in California for ULV flow control: Leading Edge Associates and VeeMac. Both solutions use iPad-based software for better safety and ease of use than the previous laptop solution. The District currently owns and utilizes iPads, which are available to use with either system.

From a feature and software design perspective both systems are roughly comparable, however the Leading-Edge system requires replacing all the electric flow control pumps on all 18 trucks, an expensive and time consuming process. The VeeMac system uses our existing pumps and only replaces the system control box and wiring harness to reach the truck bed mounted ULV equipment, offering a simple and quick retrofit, and is less expensive to purchase and maintain both initially and over the course of five years of operations

	Leading Edge	VeeMac
Initial Purchase Cost	\$153,940.00	\$62,100.00
Yearly Maintenance & License	\$3,582.00	\$7,500.00
Total Cost over 5 Years	\$171,850.00	\$99,600.00

Recommendation:

Approve the Purchase of 18 VeeMac ULV Control Modules. Amount not exceed \$70,000.



SacYolo - MapVision ULV FC

SacYolo Mosquito & Vector Control District

Gary Goodman

gwgoodman@fightthebite.net
(916)685-1022

Steve Ramos

sramos@fightthebite.net
(916) 405-2072

Reference: 20241218-151203399

Quote created: December 18, 2024

Quote expires: March 18, 2025

Quote created by: Michael Reynolds

"VP & COO"

mreynolds@leateam.com

+18282462111

Comments from Michael Reynolds

- Sacramento Yolo MVCD to procure iPads and required cellular service. iPads must include cellular and GPS hardware components
- Onsite training and installation include Leading Edge technician onsite to install and training for 3 units to be installed
- LEA recommends iPad Mini or iPad 9.7" with an Otter box protective case. Minimum iPad specifications of 64GB, Wi-Fi and Cellular
- Includes the first-year license and cellular fees
- Final price will be provided after review of requirements regarding interface with current ULV spray systems
- Depending on ULV sprayer, additional equipment may be required, specifically customer engine harnesses, 12V relays, 4-pin adaptors. It is estimated that these additional items would range in cost between \$500-\$1,500.00

Products & Services

Item & Description	SKU	Quantity	Unit Price	Total
MapVision iOS ULV Flow Control App Software		1	\$7,350.00	\$7,350.00

Item & Description	SKU	Quantity	Unit Price	Total
MapVision ULV FC Software Annual License and Support		18	\$199.00 / year	\$3,582.00 / year
Leading Edge ULV GPS Flow Control with 3/8" Ceramic Pump		18	\$6,825.00	\$122,850.00
Training - MapVision ULV FC Install and Training per day		4	\$892.50	\$3,570.00
Travel Expense - Airfare/Hotel	MILAGE NO VEH	1	\$1,800.00	\$1,800.00
Shipping based on product, weight, size, delivery method and delivery date		1	\$400.00	\$400.00
Annual subtotal				\$3,582.00
One-time subtotal				\$135,970.00
Total				\$139,552.00

Purchase terms

- 50% due upon acceptance of the quote
- Balance due upon delivery of equipment

Signature

Signature

Date

Printed name

Questions? Contact me



Michael Reynolds

"VP & COO"

mreynolds@leateam.com

+18282462111

Leading Edge

506 Fentress Blvd, Ste B

Daytona Beach, FL 32114

US

VeeMAC Pricing for Sac-Yolo

VeeMAC pricing is dependent on the number of devices the software is install on. Each license is for one device. Any number of users can use a single device.

Each license (device) includes all the functionality of VeeMAC such as Larviciding, Fogging, Surveillance, Service Requests, Reports etc. There are no addition modules needed to manage the entire organization.

Using the pricing schedule, it is easy to determine the cost of VeeMAC for any number of devices.

Pricing Schedule:

Node = A device (Desktop, Laptop, iPad, iPhone, Server) running VeeMAC software.

Software License per node. (1 time)	\$1100
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Annual Software maintenance and support per node:	\$300
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Annual cloud server (Optional):	\$1200
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Client can use their own server if they wish.

ULV Controller (each)	\$1750
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ULV Only (21 nodes):

21 Nodes: Software license (1 time charge)	\$1,100 each	\$23,100
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- Includes 20 user devices, 1 server node.

21 Nodes: Annual maintenance	\$300 each	\$6,300
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Cloud Server (optional)	\$1,200	\$1,200
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18 ULV Controllers: One time charge	\$1,750 each	\$31,500
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First year: With Cloud Server: \$62,100. No Cloud Server: \$60,900

Annual Maintenance: With Cloud Server: \$7,500. No Cloud Server: \$6,300

Full System (101 nodes):

101 Nodes: Software license (1 time charge)	\$1,100 each	\$111,100
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- Includes 100 user devices, 1 server node.

101 Nodes: Yearly maintenance	\$300 each	\$30,300
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1 Cloud Server - Optional (\$1200 Year)	\$1,200	\$1,200
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18 ULV Controllers: One time charge	\$1,750 each	\$31,500
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First year: With Cloud Server: \$174,100. No Cloud Server: \$172,900

Annual Maintenance: With Cloud Server: \$31,500. No Cloud Server: \$30,300

Sacramento-Yolo Mosquito and Vector Control District

March 18, 2025 Board Meeting

6. Board Review and Consideration of Supporting the AMCA Research Foundation in the Amount of \$50,000

Staff Report:

The District has a strong history of supporting the work done by the Mosquito Research Foundation to further the study of vectors and vector borne diseases. The District's annual budget has \$75,000 allocated for research. I have included a request by the AMCA president, Rudi Xue, requesting funds to support the program.

Recommendation:

Authorize the Donation to the AMCA Research Foundation in the Amount of \$50,000



One Capitol Mall, Suite 800
Sacramento, CA 95814
Phone: (888) 626-0630
Fax: (916) 444-7462
www.mosquito.org

February 14, 2025

Gary Goodman
District Manager
Sacramento Yolo Mosquito & Vector Control District
8631 Bond Road
Elk Grove, CA 95624

Dear Mr. Goodman:

On behalf of the American Mosquito Control Association, we want to thank you for the support over the past years by the Sacramento Yolo Mosquito & Vector Control District of the AMCA Research Fund.

Thanks to donors like you, the AMCA Research Fund was able to fund Dr. Norah Saarman at Utah State University and their project "Efficient, low-cost, identification of Culex mosquito vectors of West Nile Virus using computervision based AI tools" in our 2025 cycle.

The AMCA Research Fund has now kicked off the 2206 grant cycle and has begun receiving pre-proposals. We are excited to see the research opportunities that will come our way this year!

We do hope the Sacramento Yolo Mosquito & Vector Control District will continue its support of the Research Fund during the next year and request a contribution for the 2026 AMCA Research Fund cycle.

Your contribution will make a notable impact in our ability to continue funding research that will lead to new tools and strategies for mosquito surveillance and control and ultimately protecting the public from mosquito-borne disease and discomfort from mosquito bites.

Please don't hesitate to contact myself or AMCA's Executive Director, Megan MacNee at mmacnee@mosquito.org.

Thank you again for your continued support.

Best regards,

Rui De Xue
President, 2024-2025
American Mosquito Control Association

Sacramento-Yolo Mosquito and Vector Control District

March 18, 2025 Board Meeting

7. Board Review and Consideration of CalPERS Audit Recommendations

Staff Report:

The District recently had a CalPERS audit to reinforce that our practices and procedures matched with the contract we have with the agency. The audit revealed two items that need to be addressed to come into full compliance. The first is the approval of the revised salary schedules by the Board. The requirement from CalPERS is to approve the schedules during the period of review (FY 2021-2022), but that going further back would show an enhanced commitment to the process. Moving forward, any changes to the salary schedule would be approved by the Board. These typically would occur in July with the adoption of the budget. The second item that needs to be addressed was the erroneous reporting of an employee's base salary. We have already corrected this with a revision made to our system. The finding was found because an employee reached a longevity level that we did not currently have listed on the salary schedule. The schedule and the report has been remedied.

The summary of the CalPERS audit is attached along with copies of the salary schedules going back to FY 2014-2015 through the current one. These are typically modified every year when the Board considers a cost of living increase. Additional changes occur when the contracted employees (Manager and Assistant Manager) salaries are reviewed and amended. These items were considered to be minor by the auditors and a common inconsistency found in their audits with other agencies. The goal of the audit is to ensure that agencies are in compliance with their CalPERS contracts. This is the first time that the District has been audited by CalPERS.

Recommendation:

Approve the Attached Salary Schedules from FY 2014-2015 to FY 2024-2025

SACRAMENTO-YOLO MOSQUITO AND VECTOR CONTROL DISTRICT

Objective and Scope		
CalPERS ID	Job Number	Contract Date
1375523307	3P23-018	September 1, 1950

The objective of the Office of Audit Services (OFAS) review was to determine whether public agency (employer) pay schedules and reported payrates for Classic members were in compliance with Government Code (GC) section 20636 and Title 2 of the California Code of Regulations (CCR) section 570.5.

GC section 20636 defines payrate, in part, as the normal monthly rate of pay or base pay of the member paid pursuant to publicly available pay schedules for services rendered on a full-time basis during normal working hours. In accordance with CCR section 570.5, payrate shall be limited to the amount listed on a pay schedule that meets all of the following requirements:

- Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identifies the position title for every employee position;
- Shows the payrate for each identified position, which may be stated as a single amount or as multiple amounts within a range;
- Indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicates an effective date and date of any revisions;
- Is retained by the employer and available for public inspection for not less than five years; and
- Does not reference another document in lieu of disclosing the payrate.

Pay schedules and reported payrates that are not in compliance may result in miscalculation of employer contributions, delays in processing member retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, a reduction in benefits and increased administrative costs for employers for processing required corrections to all impacted employee accounts for the period the misreporting occurred.

OFAS' review included procedures to determine if the employer properly maintained publicly available pay schedules in accordance with CCR section 570.5 and reported payrates to CalPERS in accordance with approved pay schedules. The review was limited to the examination of a sample of active and retired employee records and pay schedules for the period of July 1, 2021 through June 30, 2024. Unless otherwise specified, OFAS did not review employer compliance with the Public Employees' Retirement Law (PERL) in regard to any areas outside the scope described herein, including, but not limited to, membership eligibility and enrollment, contribution amounts and rates, additional compensation, regular earnings,

SACRAMENTO-YOLO MOSQUITO AND VECTOR CONTROL DISTRICT

employment after retirement, retirement benefit calculations, and other requirements not specified in the scope.

Results in Brief

No.	Area	Observations
1	Pay Schedules Not in Compliance	<p>The Employer's pay schedule was not in compliance with the requirements for a publicly available pay schedule for four sampled employees. For example, for one employee, the Employer reported a monthly payrate of \$14,500 for the pay period ending October 31, 2023. However, the Employer's pay schedule for non-represented employees for the fiscal year 2023-24 was not approved by the Employer's governing body, did not indicate the time base for payrates listed, and did not indicate an effective date or date of revision. As a result, the Employer's pay schedule did not meet all requirements of a publicly available pay schedule, and the payrates reported for the sampled employees did not meet the definition of payrate.</p> <p>CCR section 570.5 states that payrates must be reported pursuant to a publicly available pay schedule that has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws. In addition, pay schedules must identify the payrate and position title for every employee position, indicate the time base, effective date, and date of any revisions, is retained and available for not less than five years, and must not reference another document in lieu of disclosing the payrate. The Employer was unaware of all pay schedule requirements.</p>
2	Payrates Included Additional Compensation	<p>The Employer incorrectly included additional compensation in the reported payrate for one sampled employee. Specifically, the Employer included Longevity Pay in the reported payrate. The Employer reported a monthly payrate of \$6,870 in the pay period ending March 31, 2022. However, the reported payrate included Longevity Pay of \$200. The Employer should have reported a monthly payrate of \$6,670 in the pay period ending March 31, 2022.</p> <p>In accordance with GC section 20636, subdivisions (b)(1) and (c)(3)(C), payrate is defined as the normal monthly rate of pay or base pay of the member, and each item of special compensation must be reported separately from</p>

SACRAMENTO-YOLO MOSQUITO AND VECTOR CONTROL DISTRICT

No.	Area	Observations
		payrate. The Employer stated myCalPERS did not allow them to enter the full amount of special compensation; therefore, the remaining Longevity Pay amount was reported with the payrate.

Recommendation and Criteria

The Employer should ensure pay schedules meet the requirements for publicly available pay schedules pursuant to CCR section 570.5 and reported payrates meet the definition and requirements of payrates pursuant to GC section 20636 and CCR section 570.5. The Employer should work with CalPERS Employer Account Management Division to identify all active and retired members impacted and to determine what adjustments, if any, are needed to correct pay schedules not in compliance and any improperly reported payrates. Additionally, the Employer should make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, and § 20636

CCR: § 570.5

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Employer agreed with the Observations noted in the report.

SYMVCD
2015-2016 Salary Schedule

POSITION	Step					Longevity Incentive Pay*				
	1	2	3	4	5	1	2	3	4	5
A										
Administrative Assistant	\$2,749	\$2,886	\$3,030	\$3,182	\$3,341	\$3,508	\$3,683	\$3,867	\$4,060	\$4,263
Administrative Manager	\$5,789	\$6,078	\$6,382	\$6,701	\$7,036	\$7,388	\$7,757	\$8,145	\$8,552	\$8,980
Assistant Manager	\$7,469	\$7,842	\$8,234	\$8,646	\$9,078	\$9,532	\$10,009	\$10,509	\$11,034	\$11,586
B										
Biologist	\$5,428	\$5,699	\$5,984	\$6,283	\$6,597	\$6,927	\$7,273	\$7,637	\$8,019	\$8,420
E										
Ecological Management Supervisor	\$5,505	\$5,780	\$6,069	\$6,372	\$6,691	\$7,026	\$7,377	\$7,746	\$8,133	\$8,540
Ecological Manangement Technician	\$4,316	\$4,532	\$4,759	\$4,997	\$5,247	\$5,509	\$5,784	\$6,073	\$6,377	\$6,696
F										
Field Technician I	\$3,763									
Field Technician II	\$3,952	\$4,150	\$4,358	\$4,576	\$4,805	\$5,045	\$5,297	\$5,562	\$5,840	\$6,132
Field Technician III	\$5,045					\$5,297	\$5,562	\$5,840	\$6,132	\$6,439
Fisheries Supervisor	\$5,168	\$5,426	\$5,697	\$5,982	\$6,281	\$6,595	\$6,925	\$7,271	\$7,635	\$8,017
G										
Geographic Information Systems Coordinator	\$4,925	\$5,171	\$5,430	\$5,702	\$5,987	\$6,286	\$6,600	\$6,930	\$7,277	\$7,641
I										
Information Technology Administrator	\$4,925	\$5,171	\$5,430	\$5,702	\$5,987	\$6,286	\$6,600	\$6,930	\$7,277	\$7,641
L										
Lab Assistant	\$2,749	\$2,886	\$3,030	\$3,182	\$3,341	\$3,508	\$3,683	\$3,867	\$4,060	\$4,263
Lab Director	\$6,382	\$6,701	\$7,036	\$7,388	\$7,757	\$8,145	\$8,552	\$8,980	\$9,429	\$9,900
Lab Technician	\$4,150	\$4,358	\$4,576	\$4,805	\$5,045	\$5,297	\$5,562	\$5,840	\$6,132	\$6,439
M										
Manager (Contract)	\$12,500									
Mechanic I	\$4,316	\$4,532	\$4,759	\$4,997	\$5,247	\$5,509	\$5,784	\$6,073	\$6,377	\$6,696
Mechanic II	\$5,509					\$5,784	\$6,073	\$6,377	\$6,696	\$7,031
Microbiologist	\$4,802	\$5,042	\$5,294	\$5,559	\$5,837	\$6,129	\$6,435	\$6,757	\$7,095	\$7,450
O										
Outreach Coordinator	\$4,150	\$4,358	\$4,576	\$4,805	\$5,045	\$5,297	\$5,562	\$5,840	\$6,132	\$6,439
P										
Program Coordinator	\$5,428	\$5,699	\$5,984	\$6,283	\$6,597	\$6,927	\$7,273	\$7,637	\$8,019	\$8,420
Public Information Officer	\$4,968	\$5,216	\$5,477	\$5,751	\$6,039	\$6,341	\$6,658	\$6,991	\$7,341	\$7,708
S										
Senior Administrative Assistant	\$3,952	\$4,150	\$4,358	\$4,576	\$4,805	\$5,045	\$5,297	\$5,562	\$5,840	\$6,132
Shop Supervisor	\$5,296	\$5,561	\$5,839	\$6,131	\$6,438	\$6,760	\$7,098	\$7,453	\$7,826	\$8,217
V										
Vector Control Field Supervisor	\$5,168	\$5,426	\$5,697	\$5,982	\$6,281	\$6,595	\$6,925	\$7,271	\$7,635	\$8,017
Vector Ecologist	\$5,428	\$5,699	\$5,984	\$6,283	\$6,597	\$6,927	\$7,273	\$7,637	\$8,019	\$8,420

**Longevity Incentive Pay: After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.*

SYMVCD
2016-2017 Salary Schedule

POSITION	Step					Longevity Incentive Pay*				
	1	2	3	4	5	1	2	3	4	5
A										
Administrative Assistant	\$2,790	\$2,930	\$3,077	\$3,231	\$3,393	\$3,563	\$3,741	\$3,928	\$4,124	\$4,330
Administrative Manager	\$5,876	\$6,170	\$6,479	\$6,803	\$7,143	\$7,500	\$7,875	\$8,269	\$8,682	\$9,116
Assistant Manager	\$7,581	\$7,960	\$8,358	\$8,776	\$9,215	\$9,676	\$10,160	\$10,668	\$11,201	\$11,761
B										
Biologist	\$5,511	\$5,787	\$6,076	\$6,380	\$6,699	\$7,034	\$7,386	\$7,755	\$8,143	\$8,550
E										
Ecological Management Supervisor	\$5,588	\$5,867	\$6,160	\$6,468	\$6,791	\$7,131	\$7,488	\$7,862	\$8,255	\$8,668
Ecological Management Technician	\$4,381	\$4,600	\$4,830	\$5,072	\$5,326	\$5,592	\$5,872	\$6,166	\$6,474	\$6,798
F										
Field Technician I	\$3,819									
Field Technician II	\$4,011	\$4,212	\$4,423	\$4,644	\$4,876	\$5,120	\$5,376	\$5,645	\$5,927	\$6,223
Field Technician III	\$5,120					\$5,376	\$5,645	\$5,927	\$6,223	\$6,534
Fisheries Supervisor	\$5,249	\$5,511	\$5,787	\$6,076	\$6,380	\$6,699	\$7,034	\$7,386	\$7,755	\$8,143
G										
Geographic Information Systems Coordinator	\$4,999	\$5,249	\$5,511	\$5,787	\$6,076	\$6,380	\$6,699	\$7,034	\$7,386	\$7,755
I										
Information Technology Administrator	\$4,999	\$5,249	\$5,511	\$5,787	\$6,076	\$6,380	\$6,699	\$7,034	\$7,386	\$7,755
L										
Lab Assistant	\$2,790	\$2,930	\$3,077	\$3,231	\$3,393	\$3,563	\$3,741	\$3,928	\$4,124	\$4,330
Lab Director	\$6,479	\$6,803	\$7,143	\$7,500	\$7,875	\$8,269	\$8,682	\$9,116	\$9,572	\$10,051
Lab Technician	\$4,212	\$4,423	\$4,644	\$4,876	\$5,120	\$5,376	\$5,645	\$5,927	\$6,223	\$6,534
M										
Manager (Contract)	\$12,500									
Mechanic I	\$4,381	\$4,600	\$4,830	\$5,072	\$5,326	\$5,592	\$5,872	\$6,166	\$6,474	\$6,798
Mechanic II	\$5,592					\$5,872	\$6,166	\$6,474	\$6,798	\$7,138
Microbiologist	\$4,876	\$5,120	\$5,376	\$5,645	\$5,927	\$6,223	\$6,534	\$6,861	\$7,204	\$7,564
O										
Outreach Coordinator	\$4,212	\$4,423	\$4,644	\$4,876	\$5,120	\$5,376	\$5,645	\$5,927	\$6,223	\$6,534
P										
Program Coordinator	\$5,511	\$5,787	\$6,076	\$6,380	\$6,699	\$7,034	\$7,386	\$7,755	\$8,143	\$8,550
Public Information Officer	\$5,043	\$5,295	\$5,560	\$5,838	\$6,130	\$6,437	\$6,759	\$7,097	\$7,452	\$7,825
S										
Senior Administrative Assistant	\$4,011	\$4,212	\$4,423	\$4,644	\$4,876	\$5,120	\$5,376	\$5,645	\$5,927	\$6,223
Shop Supervisor	\$5,376	\$5,645	\$5,927	\$6,223	\$6,534	\$6,861	\$7,204	\$7,564	\$7,942	\$8,339
V										
Vector Control Field Supervisor	\$5,249	\$5,511	\$5,787	\$6,076	\$6,380	\$6,699	\$7,034	\$7,386	\$7,755	\$8,143
Vector Ecologist	\$5,511	\$5,787	\$6,076	\$6,380	\$6,699	\$7,034	\$7,386	\$7,755	\$8,143	\$8,550

**Longevity Incentive Pay: After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.*

**SYMVCD
2017-2018 Salary Schedule**

POSITION	Grade	Step					Longevity Incentive Pay*				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Assistant	G1	\$3,240	\$3,402	\$3,573	\$3,751	\$3,939	\$4,136	\$4,342	\$4,560	\$4,788	\$5,027
Administrative Manager	G14	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188	\$8,598	\$9,028	\$9,479
Assistant Manager	G19	\$7,798	\$8,188	\$8,598	\$9,028	\$9,479	\$9,953	\$10,451	\$10,973	\$11,522	\$12,098
B											
Biologist	G13	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188	\$8,598	\$9,028
E											
Ecological Management Supervisor	G13	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188	\$8,598	\$9,028
Ecological Manangement Technician	G8	\$4,560	\$4,788	\$5,027	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073
F											
Field Technician I	G5	\$3,939									
Field Technician II	G7	\$4,342	\$4,560	\$4,788	\$5,027	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737
Fisheries Supervisor	G12	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188	\$8,598
G											
Geographic Information Systems Coordinator	G11	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188
I											
Information Technology Administrator	G11	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188
L											
Laboratory Assistant	G2	\$3,402	\$3,573	\$3,751	\$3,939	\$4,136	\$4,342	\$4,560	\$4,788	\$5,027	\$5,278
Laboratory Director	G16	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188	\$8,598	\$9,028	\$9,479	\$9,953	\$10,451
Laboratory Technician	G7	\$4,342	\$4,560	\$4,788	\$5,027	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737
M											
Mechanic	G8	\$4,560	\$4,788	\$5,027	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073
Microbiologist	G10	\$5,027	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798
O											
Outreach Coordinator	G7	\$4,342	\$4,560	\$4,788	\$5,027	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737
P											
Program Coordinator	G13	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188	\$8,598	\$9,028
Public Information Officer	G11	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188
S											
Senior Administrative Assistant	G6	\$4,136	\$4,342	\$4,560	\$4,788	\$5,027	\$5,278	\$5,542	\$5,819	\$6,110	\$6,416
Shop Supervisor	G12	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188	\$8,598
V											
Vector Control Field Supervisor	G12	\$5,542	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188	\$8,598
Vector Ecologist	G13	\$5,819	\$6,110	\$6,416	\$6,737	\$7,073	\$7,427	\$7,798	\$8,188	\$8,598	\$9,028
General Manager (Contract)	C	\$12,500									

*Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Approved: 7/17/18

Effective: 7/1/18

SYMVCD
2018-2019 Salary Schedule
Non-Represented Employees

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Manager	G14	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449	\$8,872	\$9,315	\$9,781
Assistant Manager	G19	\$8,047	\$8,449	\$8,872	\$9,315	\$9,781	\$10,270	\$10,784	\$11,323	\$11,889	\$12,483
Assistant Manager* (Y Rated Range)		\$8,066	\$8,469	\$8,893	\$9,337	\$9,804	\$10,294	\$10,809	\$11,349	\$11,917	\$12,513
B											
Biologist	G13	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449	\$8,872	\$9,315
E											
Ecological Management Supervisor	G13	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449	\$8,872	\$9,315
F											
Fisheries Supervisor	G12	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449	\$8,872
G											
Geographic Information Systems Coordinator	G11	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449
I											
Information Technology Administrator	G11	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449
L											
Laboratory Director	G16	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449	\$8,872	\$9,315	\$9,781	\$10,270	\$10,784
M											
Microbiologist	G10	\$5,187	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047
O											
Outreach Coordinator	G7	\$4,481	\$4,705	\$4,940	\$5,187	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951
P											
Program Coordinator	G13	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449	\$8,872	\$9,315
Public Information Officer	G11	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449
S											
Shop Supervisor	G12	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449	\$8,872
V											
Vector Control Field Supervisor	G12	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449	\$8,872
Vector Ecologist	G13	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299	\$7,664	\$8,047	\$8,449	\$8,872	\$9,315
General Manager (Contract)	C	\$12,500									

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Memorandum of Understanding between Sacramento-Yolo Mosquito Vector Control District and
Operating Engineers Local Union, No. 3, AFL-CIO July 1, 2018 through June 30, 2021

Approved: 7/17/18

Effective: 7/1/18

SYMVCD
2018-2019 Salary Schedule
MOAT Unit

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Assistant	G1	\$3,344	\$3,511	\$3,686	\$3,871	\$4,064	\$4,267	\$4,481	\$4,705	\$4,940	\$5,187
E											
Ecological Manangement Technician	G8	\$4,705	\$4,940	\$5,187	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299
F											
Field Technician I	G5	\$4,064									
Field Technician II	G7	\$4,481	\$4,705	\$4,940	\$5,187	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951
L											
Laboratory Assistant	G2	\$3,511	\$3,686	\$3,871	\$4,064	\$4,267	\$4,481	\$4,705	\$4,940	\$5,187	\$5,447
Laboratory Technician	G7	\$4,481	\$4,705	\$4,940	\$5,187	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951
M											
Mechanic	G8	\$4,705	\$4,940	\$5,187	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620	\$6,951	\$7,299
Mechanic* (Y-Rated Range)		\$4,894	\$5,139	\$5,396	\$5,665	\$5,949	\$6,247	\$6,558	\$6,887	\$7,231	\$7,593
S											
Senior Administrative Assistant	G6	\$4,267	\$4,481	\$4,705	\$4,940	\$5,187	\$5,447	\$5,719	\$6,005	\$6,305	\$6,620

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Approved: 7/16/2019

Effective: 7/1/2019

SYMVCD
2019-2020 Salary Schedule
Non-Represented Employees

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Manager	G14	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540	\$10,017
Assistant Manager	G19	\$8,241	\$8,653	\$9,086	\$9,540	\$10,017	\$10,518	\$11,044	\$11,596	\$12,176	\$12,784
Assistant Manager* (<i>Y Rated Range</i>)		\$8,261	\$8,674	\$9,107	\$9,563	\$10,041	\$10,543	\$11,070	\$11,623	\$12,205	\$12,815
B											
Biologist	G13	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540
E											
Ecological Management Supervisor	G13	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540
F											
Fisheries Supervisor	G12	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086
G											
Geographic Information Systems Coordinator	G11	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653
I											
Information Technology Administrator	G11	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653
L											
Laboratory Director	G16	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540	\$10,017	\$10,518	\$11,044
M											
Microbiologist	G10	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241
O											
Outreach Coordinator	G7	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119
P											
Program Coordinator	G13	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540
Public Information Officer	G11	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653
S											
Shop Supervisor	G12	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086
V											
Vector Control Field Supervisor	G12	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086
Vector Ecologist	G13	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540
General Manager (<i>Contract</i>)	C	\$12,500									

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Memorandum of Understanding between Sacramento-Yolo Mosquito Vector Control District and
Operating Engineers Local Union, No. 3, AFL-CIO July 1, 2018 through June 30, 2021

Approved 7/16/2019

Effective 7/1/2019

SYMVCD
2019-2020 Salary Schedule
MOAT Unit

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Assistant	G1	\$3,424	\$3,595	\$3,775	\$3,964	\$4,162	\$4,370	\$4,589	\$4,818	\$5,059	\$5,312
E											
Ecological Manangement Technician	G8	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475
F											
Field Technician I	G5	\$4,162									
Field Technician II	G7	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119
L											
Laboratory Assistant	G2	\$3,595	\$3,775	\$3,964	\$4,162	\$4,370	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578
Laboratory Technician	G7	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119
M											
Mechanic	G8	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475
Mechanic* (Y-Rated Range)		\$5,011	\$5,262	\$5,525	\$5,801	\$6,091	\$6,396	\$6,716	\$7,051	\$7,404	\$7,774
S											
Senior Administrative Assistant	G6	\$4,370	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Approved: 7/16/2019

Effective: 7/1/2019

SYMVCD
2020-2021 Salary Schedule
Non-Represented Employees

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Manager	G14	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540	\$10,017
Assistant Manager	G19	\$8,241	\$8,653	\$9,086	\$9,540	\$10,017	\$10,518	\$11,044	\$11,596	\$12,176	\$12,784
Assistant Manager* (Y Rated Range)		\$8,261	\$8,674	\$9,107	\$9,563	\$10,041	\$10,543	\$11,070	\$11,623	\$12,205	\$12,815
B											
Biologist	G13	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540
E											
Ecological Management Supervisor	G13	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540
F											
Fisheries Supervisor	G12	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086
G											
Geographic Information Systems Coordinator	G11	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653
I											
Information Technology Administrator	G11	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653
L											
Laboratory Director	G16	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540	\$10,017	\$10,518	\$11,044
M											
Microbiologist	G10	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241
O											
Outreach Coordinator	G7	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119
P											
Program Coordinator	G13	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540
Public Information Officer	G11	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653
S											
Shop Supervisor	G12	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086
V											
Vector Control Field Supervisor	G12	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086
Vector Ecologist	G13	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475	\$7,848	\$8,241	\$8,653	\$9,086	\$9,540
General Manager (Contract)	C	\$12,500									

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Memorandum of Understanding between Sacramento-Yolo Mosquito Vector Control District and
Operating Engineers Local Union, No. 3, AFL-CIO July 1, 2018 through June 30, 2021

Approved: 7/16/2019

Effective: 7/1/2019

SYMVCD
2020-2021 Salary Schedule
MOAT Unit

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Assistant	G1	\$3,424	\$3,595	\$3,775	\$3,964	\$4,162	\$4,370	\$4,589	\$4,818	\$5,059	\$5,312
E											
Ecological Management Technician	G8	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475
F											
Field Technician I	G5	\$4,162									
Field Technician II	G7	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119
L											
Laboratory Assistant	G2	\$3,595	\$3,775	\$3,964	\$4,162	\$4,370	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578
Laboratory Technician	G7	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119
M											
Mechanic	G8	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780	\$7,119	\$7,475
Mechanic* (Y-Rated Range)		\$5,011	\$5,262	\$5,525	\$5,801	\$6,091	\$6,396	\$6,716	\$7,051	\$7,404	\$7,774
S											
Senior Administrative Assistant	G6	\$4,370	\$4,589	\$4,818	\$5,059	\$5,312	\$5,578	\$5,857	\$6,149	\$6,457	\$6,780

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Approved: 7/20/21

Effective: 7/1/21

SYMVCD
2021-2022 Salary Schedule
Non-Represented Employees

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Manager	G14	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347
Assistant Manager	G19	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865	\$11,408	\$11,978	\$12,577	\$13,206
Assistant Manager* (<i>Y Rated Range</i>)		\$8,533	\$8,960	\$9,408	\$9,878	\$10,372	\$10,891	\$11,435	\$12,007	\$12,607	\$13,238
B											
Biologist	G13	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
E											
Ecological Management Supervisor	G13	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
F											
Fisheries Supervisor	G12	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385
G											
Geographic Information Systems Coordinator	G11	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938
I											
Information Technology Administrator	G11	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938
L											
Laboratory Director	G16	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865	\$11,408
M											
Microbiologist	G10	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513
O											
Outreach Coordinator	G7	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354
P											
Program Coordinator	G13	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
Public Information Officer	G11	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938
S											
Shop Supervisor	G12	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385
V											
Vector Control Field Supervisor	G12	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385
Vector Ecologist	G13	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
General Manager (<i>Contract</i>)	C	\$12,875									

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Approved: 7/20/21

Effective: 7/1/21

**SYMVCD
2021-2022 Salary Schedule
MOAT Unit**

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Assistant	G1	\$3,537	\$3,714	\$3,900	\$4,095	\$4,300	\$4,515	\$4,740	\$4,977	\$5,226	\$5,487
E											
Ecological Manangement Technician	G8	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721
F											
Field Technician I	G5	\$4,300									
Field Technician II	G7	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354
L											
Laboratory Assistant	G2	\$3,714	\$3,900	\$4,095	\$4,300	\$4,515	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762
Laboratory Technician	G7	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354
M											
Mechanic	G8	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721
Mechanic* (Y-Rated Range)		\$5,177	\$5,436	\$5,707	\$5,993	\$6,292	\$6,607	\$6,937	\$7,284	\$7,648	\$8,031
S											
Senior Administrative Assistant	G6	\$4,515	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

**SYMVCD
2022-2023 Salary Schedule
Non-Represented Employees**

Approved: 7/19/22

Effective: 7/1/22

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Manager	G14	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865
Assistant Manager <i>(Contract)</i>	C	\$11,667									
B											
Biologist	G13	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347
E											
Ecological Management Supervisor	G13	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347
F											
Fisheries Supervisor	G12	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
G											
Geographic Information Systems Coordinator	G11	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385
I											
Information Technology Administrator	G11	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385
L											
Laboratory Director	G16	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865	\$11,408	\$11,978
M											
Microbiologist	G10	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938
O											
Outreach Coordinator	G7	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721
P											
Program Coordinator	G13	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347
Public Information Officer	G11	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385
S											
Shop Supervisor	G12	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
V											
Vector Control Field Supervisor	G12	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
Vector Ecologist	G13	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347
General Manager <i>(Contract)</i>	C	\$12,875									

****Longevity Incentive Pay:**

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Approved: 8/16/2022

Effective: 07/01/2022

**SYMVCD
2022-2023 Salary Schedule
MOAT Unit**

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Assistant	G1	\$3,714	\$3,900	\$4,095	\$4,300	\$4,515	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762
E											
Ecological Manangement Technician	G8	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107
F											
Field Technician I	G5	\$4,515									
Field Technician II	G7	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721
L											
Laboratory Assistant	G2	\$3,900	\$4,095	\$4,300	\$4,515	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050
Laboratory Technician	G7	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721
M											
Mechanic	G8	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107
Mechanic* (Y-Rated Range)		\$5,436	\$5,707	\$5,993	\$6,292	\$6,607	\$6,937	\$7,284	\$7,648	\$8,031	\$8,432
S											
Senior Administrative Assistant	G6	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

SYMVCD
2023-2024 Salary Schedule
Non-Represented Employees

Approved: 7/18/23

Effective: 7/1/23

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Manager	G14	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865	\$11,408
Assistant Manager <i>(Contract)</i>	C	\$10,000									
B											
Biologist	G13	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865
E											
Ecological Management Supervisor	G13	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865
F											
Fisheries Supervisor	G12	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347
G											
Geographic Information Systems Coordinator	G11	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
I											
Information Technology Administrator	G11	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
L											
Laboratory Director	G16	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865	\$11,408	\$11,978	\$12,577
M											
Microbiologist	G10	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385
O											
Outreach Coordinator	G7	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107
P											
Program Coordinator	G13	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865
Public Information Officer	G11	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855
S											
Shop Supervisor	G12	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347
V											
Vector Control Field Supervisor	G12	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347
Vector Ecologist	G13	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513	\$8,938	\$9,385	\$9,855	\$10,347	\$10,865
General Manager <i>(Contract)</i>	C	\$14,500									

****Longevity Incentive Pay:**

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Memorandum of Understanding between Sacramento-Yolo Mosquito and Vector Control District and Operating Engineers Local Union No.3 AFL-CIO (Period July 1, 2023 through June 30, 2024)

Approved: 7/18/23

Effective: 7/1/23

**SYMVCD
2023-2024 Salary Schedule
MOAT Unit**

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Assistant	G1	\$3,900	\$4,095	\$4,300	\$4,515	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050
E											
Ecological Management Technician	G8	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513
F											
Field Technician I	G5	\$4,740									
Field Technician II	G7	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107
L											
Laboratory Assistant	G2	\$4,095	\$4,300	\$4,515	\$4,740	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352
Laboratory Technician	G7	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107
M											
Mechanic	G8	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721	\$8,107	\$8,513
Mechanic* (Y-Rated Range)		\$5,707	\$5,993	\$6,292	\$6,607	\$6,937	\$7,284	\$7,648	\$8,031	\$8,432	\$8,853
S											
Senior Administrative Assistant	G6	\$4,977	\$5,226	\$5,487	\$5,762	\$6,050	\$6,352	\$6,670	\$7,004	\$7,354	\$7,721

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

SYMVCD 2024-2025 Monthly Salary Schedule Non-Represented Employees

Approved: 7/16/24

Effective: 7/1/24

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Manager	G14	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209	\$10,720	\$11,256	\$11,819
Assistant Manager <i>(Contract)</i>	C	\$10,000									
B											
Biologist	G13	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209	\$10,720	\$11,256
E											
Ecological Management Supervisor	G13	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209	\$10,720	\$11,256
F											
Fisheries Supervisor	G12	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209	\$10,720
G											
Geographic Information Systems Coordinator	G11	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209
I											
Information Technology Administrator	G11	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209
L											
Laboratory Director	G16	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209	\$10,720	\$11,256	\$11,819	\$12,410	\$13,030
M											
Microbiologist	G10	\$6,268	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723
O											
Outreach Coordinator	G7	\$5,414	\$5,685	\$5,969	\$6,268	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399
P											
Program Coordinator	G13	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209	\$10,720	\$11,256
Public Information Officer	G11	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209
S											
Shop Supervisor	G12	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209	\$10,720
V											
Vector Control Field Supervisor	G12	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209	\$10,720
Vector Ecologist	G13	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819	\$9,260	\$9,723	\$10,209	\$10,720	\$11,256
General Manager <i>(Contract)</i>	C	\$14,500									

****Longevity Incentive Pay:**

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary beginning their eleventh year of service. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Memorandum of Understanding between Sacramento-Yolo Mosquito and Vector Control District and Operating Engineers Local Union No.3 AFL-CIO (Period July 1, 2024 through June 30, 2025)

Approved: 7/16/24

Effective: 7/1/24

**SYMVCD
2024-2025 Monthly Salary Schedule
MOAT Unit**

POSITION		Step					Longevity Incentive Pay**				
		1	2	3	4	5	1	2	3	4	5
A											
Administrative Assistant	G1	\$4,040	\$4,242	\$4,454	\$4,677	\$4,911	\$5,156	\$5,414	\$5,685	\$5,969	\$6,268
E											
Ecological Manangement Technician	G8	\$5,685	\$5,969	\$6,268	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819
F											
Field Technician I	G5	\$4,911									
Field Technician II	G7	\$5,414	\$5,685	\$5,969	\$6,268	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399
L											
Laboratory Assistant	G2	\$4,242	\$4,454	\$4,677	\$4,911	\$5,156	\$5,414	\$5,685	\$5,969	\$6,268	\$6,581
Laboratory Technician	G7	\$5,414	\$5,685	\$5,969	\$6,268	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399
M											
Mechanic	G8	\$5,685	\$5,969	\$6,268	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999	\$8,399	\$8,819
Mechanic* (Y-Rated Range)		\$5,913	\$6,208	\$6,519	\$6,845	\$7,187	\$7,546	\$7,924	\$8,320	\$8,736	\$9,173
S											
Senior Administrative Assistant	G6	\$5,156	\$5,414	\$5,685	\$5,969	\$6,268	\$6,581	\$6,910	\$7,256	\$7,618	\$7,999

* Employees hired in position prior to July 1, 2017

**Longevity Incentive Pay:

After a regular, full-time employee has been employed continuously with the District as a regular, full-time employee for ten (10) years, then the employee shall receive a five percent (5%) increase in his/her current base salary beginning their eleventh year of service. Thereafter, the employee shall receive an additional five percent (5%) increase in his/her current base salary for every additional five (5) year period of continuous employment with the District.

Sacramento-Yolo Mosquito and Vector Control District

March 18, 2025 Board Meeting

8. **Closed Session- Provide Instruction to Designated Labor Representatives (Gov. Code s. 54957.6 (a)-Labor Negotiations)**