

Sacramento-Yolo
MOSQUITO & VECTOR
CONTROL DISTRICT

SEPTEMBER 17, 2024

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
September 17, 2024
10:00 AM**

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

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

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

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

CALL TO ORDER:

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

1. **Items for Approval by General Consent:**
 - a. **Minutes of the August 20, 2024 Board of Trustees Meeting**
 - b. **Expenditures for August 2024**
 - c. **District Investment Report for Period Ending June 30, 2024**
2. **Opportunity for Public Comment**

This item is reserved for members of the public who wish to speak on items not on the agenda
3. **Board Review and Discussion of the 2022-2023 District Audit**
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 Purchase Tractor not to Exceed \$100,000**
6. **Board Review and Consideration to Conduct Public Outreach Survey not to Exceed \$25,000**
7. **Board Review and Consideration of Contract with Enterprise to Lease District Vehicles**
8. **Status of West Nile Virus Activity and District Response**
9. **Closed Session-Significant Exposure to Litigation Pursuant to (Gov. Code § 54956.9(b)): (1 Matter)**
10. **Board/Staff Reports and Requests**
11. **Adjournment**

Sacramento-Yolo Mosquito and Vector Control District

September 17, 2024 Board Meeting

1. Items for Approval by General Consent:

- a. Minutes of the August 20, 2024 Board of Trustees Meeting;
- b. Expenditures for August 2024
- c. District Investment Report for Period Ending June 30, 2024

Recommendation:

Approve the Items by General Consent

MINUTES OF THE AUGUST 20, 2024 MEETING OF THE BOARD OF TRUSTEES OF THE SACRAMENTO- YOLO MOSQUITO & VECTOR CONTROL DISTRICT

Location: Virtual Meeting via Zoom / 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 Sean Denny at 10:00 a.m.

Trustees Present:

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

*Appeared Remotely

Staff Present:

Gary Goodman	Manager
Jennifer Buckman	Legal Counsel
Tony Hedley	Assistant Manager
Steve Ramos	Assistant Manager
Lisa Pelletier	Administrative Manager
Marty Scholl	Program Coordinator
Luz Robles	Public Information Officer
Kevin Combo	Ecological Management Supervisor

*Appeared Remotely

Others Present:

N/A		
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Roll Call

This meeting was both in person and by video teleconference. 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 Craig Burnett and seconded by Trustee Marcia Mooney, the Board voted to approve the General Consent Items. The vote was taken by roll call and the motion passed by the following vote: Ayes: 13, Noes: 0, Absent: 0

- a. Minutes of the July 16, 2024 Board of Trustees Meeting
- b. Expenditures for July 2024
- c. Board Consideration to Surplus District Property

2. Opportunity for Public Comment

This item is reserved for members of the public who wish to speak on items not on the agenda. None

3. Reports to the Board

Manager's Report:

The Manager briefly discussed mosquito activity, test results, surveillance, and control efforts. He gave an update on the audit and the front office remodel.

Reports from District Departments: Written reports were provided in the Board packet from each department.

- Lab/Surveillance
- Ecological Management
- Biological Control
- Larval and Adult Control
- Public Outreach

Oral reports were given by the following departments:

Larval and Adult Control:

Program Coordinator, Marty Scholl, submitted a written report on Control Operations. Marty Highlighted the following at the August Board Meeting: Dipping and treating rice every other week

Rice heading up, Wild middle of harvest, Water maybe off by end of August

VDCI treating ag areas based upon abundance and WNV

Woodland ULV Rice areas around Town

Ready for Fall Flooding - Bird Returns

CB inspections up 30% from last year on inspections
Pastures irrigations, wetland summer irrigations continuing

Sacramento Crews - YJ queens banner year, worker number way low this season

Aedes Crew - In addition to written, North East of Elder Creek (So. Tahoe Park)- higher populations WALS this week

Random little areas - North Davis, Freeport and Florin from lab traps

Biological Control: Fisheries Supervisor, Ken Harris, provided an update on the fisheries department's activities through July. The report included information on the amount of mosquitofish used and the acreage treated for the rice stocking program.

Additionally, he mentioned the start of pond rehabilitation. The department aims to clean five ponds this year and has already begun the process by draining them down.

In preparation for fall flood-ups, the department currently holds 260 pounds of mosquitofish in their inside tanks and anticipates stocking another 800-1200 pounds this season.

Ecological Control:

Ecological Management Department (ECO) supervisor Kevin Combo informed the Board on the progress of two Best Management Practices (BMP) projects at Hardesty Ranch (Sacramento County) and the Mahon Ranch (Elk Grove). Kevin explained that the Eco Dept. repaired the levee at the Hardesty Ranch that separates the agricultural field from Shed C residential drainage. This excavation reduced approximately 3 acres of mosquito breeding habitat in close to heavily populated areas.

On the Mahon Ranch Project, staff excavated approximately 2200' of irrigated pasture drain. This action allows the irrigation water to drain into a recovery pond stocked with mosquitofish.

Lastly, Kevin apprised the Board of the status of the Stormwater Program. Ecological Management staff continue to coordinate with governmental stormwater entities requesting that they perform vegetation management prior to the rainy season on their detention/retention basins that historically are significant mosquito breeding sources.

Public Information:

During the Public Information and Outreach update, Luz talked about the various events where the District has had a booth, including the very positive feedback during the 5 days at the Yolo County Fair and meeting a WNV survivor who was very ill last year.

Luz also updated the board on the repellent distribution for National Night Out and requests from various community organizations. Luz also mentioned that she is currently booking presentations with Rotary and other service clubs, talked about World Mosquito Day on August 20th and the activities she participated in with our PAMCA visitors.

4. Board Review and Consideration of Contract with NEOGOV for Payroll and Human Resources Software

General Manager Gary Goodman presented a proposal to purchase NeoGov software for Payroll and Human Resources software. The item was discussed. A motion was made by Trustee Marcia Mooney and seconded by Trustee Craig Burnett to approve the purchase. The vote was taken by roll call and the motion passed by the following vote: Ayes: 13, Noes: 0, Absent: 0.

5. Board/Staff Reports and Requests / General Discussion

The FY 22/23 audit is almost complete and we expect to present the results at the September meeting. Virus activity is low this year compared to last year.

6. ADJOURNMENT

The meeting adjourned at 11:13 a.m.

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

Lisa Pelletier, Administrative Manager

Approved as written and/or corrected by the Board of Trustees at the September 17, 2024, meeting.

Janell Darroch, Board Secretary

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

	Jul - Aug 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · REVENUE	985,956.31	20,718,525.00	-19,732,568.69
Total Income	985,956.31	20,718,525.00	-19,732,568.69
Gross Profit	985,956.31	20,718,525.00	-19,732,568.69
Expense			
5000 · SALARIES/BENEFITS/WC	4,864,349.88	12,519,219.00	-7,654,869.12
5200 · OPERATIONAL			
5210 · LIABILITY INSURANCE	304,953.18	304,493.00	460.18
5250 · AUDITING/FISCAL	0.00	25,000.00	-25,000.00
5270 · COMMUNICATIONS	15,679.73	100,000.00	-84,320.27
5310 · PUBLIC INFORMATION	1,785.91	700,000.00	-698,214.09
5340 · STRUCTURE & GROUNDS	15,090.97	150,000.00	-134,909.03
5370 · MEMBER/TRAINING	18,408.03	167,500.00	-149,091.97
5390 · DISTRICT OFFICE EXPENSES	1,304.97	25,000.00	-23,695.03
5430 · PROFESSIONAL SERVICES	30,271.67	341,000.00	-310,728.33
5440 · MATERIALS & SUPPLIES	2,476.96	16,000.00	-13,523.04
5450 · RENTS & LEASES	1,643.84	712,000.00	-710,356.16
5470 · SAFETY PROGRAM	815.78	5,000.00	-4,184.22
5480 · UTILITIES	22,250.08	125,000.00	-102,749.92
6120 · AIRCRAFT SERVICES	225,171.25	1,179,000.00	-953,828.75
6140 · ECOLOGICAL MANAGEMENT	1,112.22	23,000.00	-21,887.78
6160 · MICROBIAL	652,495.92	1,200,000.00	-547,504.08
6170 · BIORATIONALS	347,077.75	1,200,000.00	-852,922.25
6180 · INSECTICIDES	618,942.17	900,000.00	-281,057.83
6220 · FISHERIES	22,406.58	35,000.00	-12,593.42
6280 · GEOGRAPHIC INFO SYSTEMS	0.00	9,000.00	-9,000.00
6320 · INFORMATION TECHNOLOGY	120,544.93	130,000.00	-9,455.07
6350 · CONTROL OPERATIONS	11,418.83	55,000.00	-43,581.17
6370 · SHOP DEPT	26,301.61	159,500.00	-133,198.39
6420 · LAB SERVICES	38,579.28	204,000.00	-165,420.72
6450 · GAS & PETROLEUM	57,096.84	210,000.00	-152,903.16
Total 5200 · OPERATIONAL	2,535,828.50	7,975,493.00	-5,439,664.50
62600 · Ask Accountant	5,849.08		
66000 · Payroll Expenses	-1.00		
Total Expense	7,406,026.46	20,494,712.00	-13,088,685.54
Net Ordinary Income	-6,420,070.15	223,813.00	-6,643,883.15

	Jul - Aug 24	Budget	\$ Over Budget
Other Income/Expense			
Other Expense			
7000 · CAPITAL ACCOUNTS			
70010 · CAPITAL OUTLAY	47,698.95	330,000.00	-282,301.05
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	47,698.95	755,000.00	-707,301.05
90999 · Suspense Expense	60.00		
Total Other Expense	47,758.95	755,000.00	-707,241.05
Net Other Income	-47,758.95	-755,000.00	707,241.05
Net Income	-6,467,829.10	-531,187.00	-5,936,642.10

Sacramento-Yolo Mosquito and Vector Control District

09/03/24

Check History Report

Accrual Basis

August 2024

Num	Date	Name	Credit	Type
Aug 24				
58736	08/05/2024	Airgas USA, LLC	89.16	Bill Pmt -Check
58737	08/05/2024	Azelis - Adapco Inc	170,824.77	Bill Pmt -Check
58738	08/05/2024	Barnes Welding	1,683.60	Bill Pmt -Check
58739	08/05/2024	Cleanit Maintenance Systems ...	2,995.00	Bill Pmt -Check
58740	08/05/2024	Dignity Health Med Fdtn-Sacra...	316.00	Bill Pmt -Check
58741	08/05/2024	Elk Grove Water District	564.39	Bill Pmt -Check
58742	08/05/2024	Hippensteel Group	3,112.50	Bill Pmt -Check
58743	08/05/2024	Hunt & Sons Inc	9,648.12	Bill Pmt -Check
58744	08/05/2024	Kimball Midwest	616.55	Bill Pmt -Check
58745	08/05/2024	Maita Chevrolet	680.96	Bill Pmt -Check
58746	08/05/2024	PG & E	688.66	Bill Pmt -Check
58747	08/05/2024	Republic Services #922	356.16	Bill Pmt -Check
58748	08/05/2024	Safety Kleen Systems, Inc.	122.65	Bill Pmt -Check
58749	08/05/2024	Sanders, Bridget A.	1,250.00	Bill Pmt -Check
58750	08/05/2024	SMUD	6,735.00	Bill Pmt -Check
58751	08/05/2024	Star Milling Company	2,859.93	Bill Pmt -Check
58752	08/05/2024	Target Specialty Products	83.92	Bill Pmt -Check
58753	08/05/2024	Valley Fire & Security	69.50	Bill Pmt -Check
58754	08/05/2024	Veseris - ES Opco USA LLC	119,550.26	Bill Pmt -Check
58755	08/05/2024	AutoZone, Inc.	1,333.71	Bill Pmt -Check
58756	08/05/2024	O'Reilly Automotive, Inc.	344.65	Bill Pmt -Check
58757	08/05/2024	AutoZone, Inc.	1,492.70	Bill Pmt -Check
	08/06/2024	T-Mobile		Bill Pmt -Check
58763	08/07/2024	EDD	2,265.00	Bill Pmt -Check
58764	08/07/2024	Azelis - Adapco Inc	71,764.09	Bill Pmt -Check
58765	08/07/2024	Cintas Corporation	5,541.45	Bill Pmt -Check
58766	08/07/2024	City of Woodland	505.77	Bill Pmt -Check
58767	08/07/2024	Clarke Mosquito Control Produ...	3,813.37	Bill Pmt -Check
58768	08/07/2024	Consolidated Communications	2,287.94	Bill Pmt -Check
58769	08/07/2024	Elk Grove Ford	29.40	Bill Pmt -Check
58770	08/07/2024	Factory Motor Parts Co	24.91	Bill Pmt -Check
58771	08/07/2024	Ferrellgas	24.56	Bill Pmt -Check
58772	08/07/2024	GreatAmerica Financial Services	376.28	Bill Pmt -Check
58773	08/07/2024	Hunt & Sons Inc	3,334.23	Bill Pmt -Check
58774	08/07/2024	Maita Chevrolet	129.81	Bill Pmt -Check
58775	08/07/2024	Quench USA, Inc.	1,451.82	Bill Pmt -Check
58776	08/07/2024	RKL eSolutions, LLC	1,000.00	Bill Pmt -Check
58777	08/07/2024	Safe Side Security	102.00	Bill Pmt -Check
58778	08/07/2024	Stericycle, Inc.	93.44	Bill Pmt -Check
58779	08/07/2024	Vector Disease Control Interna...	54,191.66	Bill Pmt -Check
58781	08/12/2024	Western Health Advantage	1,222.42	Bill Pmt -Check
58783	08/12/2024	Western Health Advantage	1,222.42	Bill Pmt -Check
58784	08/13/2024	Airgas USA, LLC	93.57	Bill Pmt -Check
58785	08/13/2024	Azelis - Adapco Inc	2,818.80	Bill Pmt -Check
58786	08/13/2024	Barnes Welding	1,013.44	Bill Pmt -Check
58787	08/13/2024	Buckmaster Office Solutions	252.76	Bill Pmt -Check
58788	08/13/2024	Overhead Door Company of S...	240.00	Bill Pmt -Check
58789	08/13/2024	Stericycle, Inc.	126.73	Bill Pmt -Check
58790	08/13/2024	Waste Management C & R, Inc.	256.35	Bill Pmt -Check
58791	08/13/2024	Bartkiewicz Kronick & Shanahan	1,833.75	Bill Pmt -Check
58792	08/13/2024	Clarke Mosquito Control Produ...	46,653.75	Bill Pmt -Check
58793	08/13/2024	Hunt & Sons Inc	2,483.60	Bill Pmt -Check
58794	08/13/2024	Target Specialty Products	545.84	Bill Pmt -Check
58796	08/14/2024	S & S Fence Co., Inc.	12,825.00	Bill Pmt -Check
58797	08/15/2024	Azelis - Adapco Inc	98,675.62	Bill Pmt -Check
58798	08/15/2024	Hunt & Sons Inc	1,739.33	Bill Pmt -Check
58799	08/15/2024	Kimball Midwest	77.87	Bill Pmt -Check
58800	08/15/2024	PG & E	14.78	Bill Pmt -Check
58801	08/15/2024	Sacramento County Utilities	1,070.37	Bill Pmt -Check
58802	08/15/2024	Veseris - ES Opco USA LLC	59,775.13	Bill Pmt -Check
58803	08/20/2024	Barnes Welding	1,356.01	Bill Pmt -Check
58804	08/20/2024	Maita Chevrolet	9.80	Bill Pmt -Check
58805	08/20/2024	Pacific4	3,368.82	Bill Pmt -Check
58806	08/20/2024	Target Specialty Products	5,660.28	Bill Pmt -Check
58807	08/20/2024	Azelis - Adapco Inc	135,220.80	Bill Pmt -Check
58808	08/20/2024	Goodman, Gary W.	403.95	Bill Pmt -Check
58809	08/20/2024	HMI Industrial Contractors, Inc.	740.00	Bill Pmt -Check

Sacramento-Yolo Mosquito and Vector Control District

09/03/24

Check History Report

Accrual Basis

August 2024

Num	Date	Name	Credit	Type
58810	08/22/2024	Farm Air Flying Service	55,842.24	Check
58811	08/23/2024	Azelis - Adapco Inc	144,093.25	Bill Pmt -Check
58812	08/23/2024	Barnes Welding	233.81	Bill Pmt -Check
58813	08/23/2024	Elk Grove Lock and Safe Com...	48.93	Bill Pmt -Check
58814	08/23/2024	Factory Motor Parts Co	197.33	Bill Pmt -Check
58815	08/23/2024	Hunt & Sons Inc	8,053.91	Bill Pmt -Check
58816	08/23/2024	NEOGOV - Governmentjobs.c...	102,415.00	Bill Pmt -Check
58817	08/23/2024	RKL eSolutions, LLC	100.00	Bill Pmt -Check
58818	08/23/2024	Veseris - ES Opco USA LLC	85,940.38	Bill Pmt -Check
58819	08/27/2024	ArcSource	1,346.20	Bill Pmt -Check
58820	08/27/2024	Hunt & Sons Inc	2,820.57	Bill Pmt -Check
58821	08/27/2024	Premium Heating & Air Condi...	340.00	Bill Pmt -Check
58822	08/27/2024	Target Specialty Products	22,931.81	Bill Pmt -Check
58823	08/27/2024	Top Rank Heating Air Conditio...	3,350.00	Bill Pmt -Check
58824	08/27/2024	Winters Community Corazon	50.00	Bill Pmt -Check
58825	08/27/2024	Buckmaster Office Solutions	60.00	Check
	08/28/2024	T-Mobile		Bill Pmt -Check
58828	08/29/2024	US Bank	50,700.63	Bill Pmt -Check
W00439	08/30/2024	CalPERS Financial Reporting ...	700.00	Check
58829	08/30/2024	Alhambra & Sierra Springs	102.92	Bill Pmt -Check
58830	08/30/2024	Azelis - Adapco Inc	171,260.40	Bill Pmt -Check
58831	08/30/2024	Buckmaster Office Solutions	78.26	Bill Pmt -Check
58832	08/30/2024	Clarke Mosquito Control Produ...	7,574.15	Bill Pmt -Check
58833	08/30/2024	Hunt & Sons Inc	2,195.82	Bill Pmt -Check
58834	08/30/2024	Maita Chevrolet	160.20	Bill Pmt -Check
58835	08/30/2024	PG & E	2,680.46	Bill Pmt -Check
58836	08/30/2024	Republic Services #922	356.16	Bill Pmt -Check
58837	08/30/2024	SMUD	5,467.30	Bill Pmt -Check
58838	08/30/2024	T-Mobile	1,951.86	Bill Pmt -Check
58839	08/30/2024	Verizon Wireless	2,876.36	Bill Pmt -Check
Aug 24			1,525,983.06	



SACRAMENTO COUNTY

8631 Bond Road
Elk Grove, CA 95624

(800) 429-1022
www.FIGHTtheBITE.net

**Sacramento-Yolo Mosquito and Vector Control District
Investment Report**

Gary Goodman
General Manager

The District investment policy authorizes District funds and monies to be invested in only one or a combination of the following institutions and investment types:

2024 Board of Trustees

Sean Denny
President, Woodland

Charles Duty
Vice President,
Sacramento County

Janell Darroch
Secretary, West
Sacramento

Christopher Barker
Davis

Craig R. Burnett
Folsom

Staci Gardiner
Isleton

Lyndon Hawkins
Elk Grove

Gar House
Winters

Jayna Karpinski-Costa
Citrus Heights

Raymond LaTorre
Sacramento

Robert J. McGarvey
Rancho Cordova

Marcia Mooney
Galt

William Reisen
Yolo County

- A. Yolo County Treasurer Investment Pool
- B. State Treasurer's Local Agency Investment Fund (L.A.I.F.)
- C. Member and Property Contingency Fund deposits with the Vector Control Joint Powers Agency (VCJPA)
- D. Prefunding of Other Post-Employment Benefits (OPEB) through California Public Employer's Retiree Benefit Trust Program (CERBT)

As the District receives revenue from taxes and other resources the funds are deposited with the Yolo County Treasurer. The following is the interest earnings, fund balances, and investments of the District for the quarter ending **June 30, 2024.**

Institution		Earnings	Total as of 06/30/2024
Yolo County Treasurer Investment Pool	3.934%*	\$23,978.74	\$415,364.98
L.A.I.F.	4.55%	\$167,980.26	\$20,347,746.82
VCJPA-Member Contingency Fund	9.31%	\$16,963.00	\$1,838,266.00
CERBT-Strategy 3		\$3,404.45	\$2,177,389.55
		District Total:	\$24,778,767.35

**Rates are reflected as annualized earning rates*



County of Yolo

www.yolocounty.org

TOM HAYNES

Chief Financial Officer

EVIS MORALES

Deputy Chief Financial Officer

DEPARTMENT OF FINANCIAL SERVICES

625 Court Street, Room 102

PO BOX 1268

WOODLAND, CA 95776

PHONE: (530) 666-8190

FAX: (530) 666-8215

EMAIL: DFS@yolocounty.org

- Financial Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Revenue Collection

- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit

September 9, 2024

Mr. Gary Goodman
 Sacramento-Yolo Mosquito Abatement District
 8631 Bond Road
 Elk Grove, CA 95624

Dear Mr. Goodman:

Listed below for your information and that of the Board of Directors, is data pertaining to interest earnings, fund balances and investments of the District for the quarter ended March 31, 2024. The Yolo County Treasurer's Investment Report is available electronically. Should you or the Board wish additional information or have any questions, please let me know.

<u>PERIOD</u>		<u>YOLO COUNTY</u>	<u>LAIF</u>	<u>EARNINGS</u>
Quarter ending:	June 30, 2024	3.934%		\$ 23,978.74
Quarter ending:	June 30, 2024		4.55%	\$ 167,980.26

Placement of Funds as of June 30, 2024:

Yolo County Treasurer's Pool (Fund 7245)	415,364.98
Flexible Spending Account (Account 104000)	28,010.46
LAIF	20,347,746.82
Total	\$ 20,791,122.26

*Rates are reflected above as annualized earnings rates.

Sincerely,

Cynthia Bono
 Accountant III- Treasury



Vector Control Joint Powers Agency

Member Contingency Fund

For the Quarter Ended
June 30, 2024

Member District	Balance at Beginning of Quarter	Contribution	(Withdrawals)	Interest Earned	Allocated Admin.	Balance at End of Quarter
Alameda County	321,595			2,995	(7)	324,583
Burney Basin	36,933			344	(1)	37,276
Butte County	374,914			3,492	(8)	378,398
Coachella Valley	996,668			9,283	(21)	1,005,930
Coalinga-Huron	8,359			78	0	8,437
Colusa	96,829			902	(2)	97,729
Compton Creek	69,153			644	(1)	69,796
Consolidated	417,238			3,886	(9)	421,115
Contra Costa	1,275,940		(276)	11,882	(27)	1,287,519
Durham	4,925			46	0	4,971
Fresno	233,217			2,172	(5)	235,384
Glenn County	42,736			398	(1)	43,133
Greater Los Angeles County	1,639,898	103,153		15,753	(36)	1,758,769
Lake County	154,281			1,437	(3)	155,715
Los Angeles County West	743,024			6,920	(16)	749,928
Marin-Sonoma	842,967	53,683		8,101	(19)	904,732
Monterey County	30,635			285	(1)	30,919
Napa County	1,374,790			12,804	(29)	1,387,565
Northwest	291,370		(198)	2,713	(6)	293,879
Orange County	560,280			5,218	(12)	565,486
Pine Grove	33,398			311	(1)	33,708
Placer	269,151			2,507	(6)	271,652
Sacramento-Yolo	1,821,342			16,963	(39)	1,838,266
San Gabriel Valley	154,890			1,443	(3)	156,330
San Joaquin County	417,720			3,890	(9)	421,601
San Mateo County	496,336			4,623	(11)	500,948
Santa Barbara County	83,981			782	(2)	84,761
Shasta	257,708			2,400	(5)	260,103
Sutter-Yuba	306,013			2,850	(7)	308,856
Tehama County	277,233			2,582	(6)	279,809
Turlock	21,870			204	0	22,074
West Valley	323,869			3,016	(7)	326,878
Total	13,979,262	156,836	(474)	130,924	(300)	14,266,249

Notes:
Yield to maturity rate on the VCJPA portfolio is 3.07% as of the above date. As required by GASB 31, the allocated interest shown also reflects market value changes to the securities held in the portfolio. Therefore, the actual interest allocated to this fund, and all program year funds, may or may not equal the yield to maturity rate from quarter to quarter. However, the average overall allocated interest, over the life of this fund, should provide a close approximation.

Vector Control Joint Powers Agency
Member Contingency Fund - Prudent Balance Calculation
As of June 30, 2024

		Self-Insurance Exposure - Two Times Deductible									
Member District		Liability	Workers' Compensation	APD	Property	Sub-Total 2 X Deductible	2023/2024 Contribution	Two Times Contribution	Prudent Balance	Member Contingency Fund Balance as of June 30, 2024	Amount Over / (Under) Prudent Balance
		A	B	C	D	E=SUM(A:D)	F	G=F x 2	H=E+G	I	J=I-H
1	Alameda County	20,000	50,000	2,000	1,000	73,000	208,831	417,662	490,662	324,583	(166,079)
2	Burney Basin	2,000	10,000	2,000	1,000	15,000	10,249	20,498	35,498	37,276	1,778
3	Butte County	20,000	50,000	2,000	1,000	73,000	176,187	352,374	425,374	378,398	(46,976)
4	Coachella Valley	50,000	50,000	2,000	1,000	103,000	619,347	1,238,694	1,341,694	1,005,930	(335,764)
5	Coalinga-Huron	2,000	5,000	2,000	1,000	10,000	3,841	7,682	17,682	8,437	(9,245)
6	Colusa	2,000	10,000	2,000	1,000	15,000	24,235	48,470	63,470	97,729	34,259
7	Compton Creek	5,000	5,000	2,000	1,000	13,000	16,231	32,462	45,462	69,796	24,334
8	Consolidated	20,000	50,000	2,000	1,000	73,000	203,261	406,522	479,522	421,115	(58,407)
9	Contra Costa	100,000	100,000	2,000	1,000	203,000	395,250	790,500	993,500	1,287,519	294,019
10	Delta	10,000	20,000	2,000	1,000	33,000	214,574	429,148	462,148	0	(462,148)
11	Durham	2,000	5,000	2,000	1,000	10,000	9,614	19,228	29,228	4,971	(24,257)
12	Fresno	10,000	50,000	2,000	1,000	63,000	91,796	183,592	246,592	235,384	(11,208)
13	Glenn County	2,000	10,000	2,000	1,000	15,000	14,477	28,954	43,954	43,133	(821)
14	Greater Los Angeles County	150,000	100,000	2,000	1,000	253,000	864,200	1,728,400	1,981,400	1,758,769	(222,631)
15	Kings	10,000	20,000	2,000	1,000	33,000	119,316	238,632	271,632	0	(271,632)
16	Lake County	5,000	20,000	2,000	1,000	28,000	77,978	155,956	183,956	155,715	(28,241)
17	Los Angeles County West	50,000	50,000	2,000	1,000	103,000	492,907	985,814	1,088,814	749,928	(338,886)
18	Marin-Sonoma	100,000	100,000	2,000	1,000	203,000	429,917	859,834	1,062,834	904,732	(158,102)
19	Napa County	10,000	50,000	2,000	1,000	63,000	117,501	235,002	298,002	1,387,565	1,089,563
20	Monterey County	5,000	50,000	2,000	1,000	58,000	90,299	180,598	238,598	30,919	(207,679)
21	Northwest	10,000	50,000	2,000	1,000	63,000	183,714	367,428	430,428	293,879	(136,549)
22	Orange County	50,000	100,000	2,000	1,000	153,000	785,040	1,570,080	1,723,080	565,486	(1,157,594)
23	Pine Grove	2,000	5,000	2,000	1,000	10,000	6,718	13,436	23,436	33,708	10,272
24	Placer	2,000	20,000	2,000	1,000	25,000	204,842	409,684	434,684	271,652	(163,032)
25	Sacramento-Yolo	100,000	100,000	2,000	1,000	203,000	525,127	1,050,254	1,253,254	1,838,266	585,012
26	San Gabriel Valley	20,000	100,000	2,000	1,000	123,000	297,338	594,676	717,676	156,330	(561,346)
27	San Joaquin County	100,000	100,000	2,000	1,000	203,000	304,210	608,420	811,420	421,601	(389,819)
28	San Mateo County	20,000	50,000	2,000	1,000	73,000	293,918	587,836	660,836	500,948	(159,888)
29	Santa Barbara County	5,000	10,000	2,000	1,000	18,000	46,995	93,990	111,990	84,761	(27,229)
30	Shasta	5,000	50,000	2,000	1,000	58,000	157,281	314,562	372,562	260,103	(112,459)
31	Sutter-Yuba	20,000	50,000	2,000	1,000	73,000	156,020	312,040	385,040	308,856	(76,184)
32	Tehama County	2,000	20,000	2,000	1,000	25,000	46,302	92,604	117,604	279,809	162,205
33	Turlock	20,000	50,000	2,000	1,000	73,000	98,497	196,994	269,994	22,074	(247,920)
34	West Valley	20,000	50,000	2,000	1,000	73,000	199,926	399,852	472,852	326,878	(145,974)
	Total	951,000	1,560,000	68,000	34,000	2,613,000	7,485,939	14,971,878	17,584,878	14,266,249	(3,318,629)



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$2,174,439.28	\$2,049,789.77
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	3,404.45	129,365.73
Administrative Expenses	(262.34)	(1,020.06)
Investment Expense	(191.84)	(745.89)
Other	0.00	0.00
Ending Balance	\$2,177,389.55	\$2,177,389.55
FY End Contrib per GASB 74 Para 22	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$2,177,389.55	\$2,177,389.55

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	123,845.370	123,845.370
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	123,845.370	123,845.370
Period Beginning Unit Value	17.557693	16.551201
Period Ending Unit Value	17.581516	17.581516

Please note the Grand Total is your actual fund account balance at the end of the period, including all contributions per GASB 74 paragraph 22 and accrued disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CERBT4U@calpers.ca.gov.

Sacramento-Yolo Mosquito and Vector Control District

September 17, 2024 Board Meeting

3. Board Review and Discussion of the 2022-2023 District Audit

Staff Report:

Please find enclosed the 2022-2023 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.

September 10, 2024

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, 2023, 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. A separate report dated September 10, 2024, Independent Auditors 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, contains our communication of the District's material weakness over internal control. This letter does not affect our report dated September 10, 2024, 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 Trustees, and others within the District, and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

MUN CPAs, LLP

Sacramento-Yolo Mosquito & Vector Control District
Summary of Management Letter Recommendations
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.

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.

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.

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.

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.

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.

September 10, 2024

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, 2023. 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 November 29, 2023. 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. As described in Note 1 to the financial statements, the District adopted Statement of Governmental Accounting Standards (GASB Statement) No. 91, *Conduit Debt Obligations*, No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. 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

The completion of the audit was delayed due to the fact that processes utilized for closing and financial reporting of financial activity for the fiscal year were not effective. The audit fieldwork commenced on December 18, 2023, and was scheduled to conclude on December 22, 2023. At the end of the scheduled fieldwork week, the following major audit sections remained open: cash, accounts receivable, inventory, capital assets, accrued payroll, pension, other post-retirement benefits, revenues, and expenses. Significant audit adjustments were needed, and accounts had to be reconciled during and subsequent to the originally scheduled fieldwork. A revised trial balance was provided to us on July 31, 2024. We then had to perform additional procedures to ensure all of the revised balances had been properly tested which caused further delays.

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. During the course of the audit, a total of 31 adjusting entries were recorded. Subsequently, on July 31, 2024, we were provided with a new trial balance that was expected to include these adjustments. After receiving the new trial balance, we identified 2 additional adjusting entries, which are detailed in Attachment A. The material misstatements in attachment A were detected as a result of audit procedures 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 September 10, 2024.

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

DRAFT

**SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT
SUMMARY OF AUDIT ADJUSTMENTS
June 30, 2023**

Description	Effect - Increase (Decrease)				
	Assets & Deferred Outflows	Liabilities & Deferred Inflows	Equity	Revenue	Expenses
<u>Current Year Differences</u>					
GASB 87 True Up	\$ 108,339	\$ 107,633	\$ -	\$ 3,876	\$ 3,170
To correct revenue	\$ -	\$ 593	\$ -	\$ -	\$ 593
Total Income Statement Effect				<u>\$ 3,876</u>	<u>\$ 3,763</u>
Balance Sheet Effect	<u>\$ 108,339</u>	<u>\$ 108,226</u>	<u>\$ -</u>		

DRAFT



Sacramento-Yolo
MOSQUITO & VECTOR
CONTROL DISTRICT

**ANNUAL FINANCIAL REPORT
WITH
INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2023**

DRAFT

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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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

Opinion

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Sacramento - Yolo Mosquito and Vector Control District as of June 30, 2023, 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 Opinion

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 opinion.

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 37 - 38, and the schedules related to the District's net other post employment benefits liability on pages 39 - 40 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 September 10, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Sacramento, California
September 10, 2024

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

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, 2023.

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.

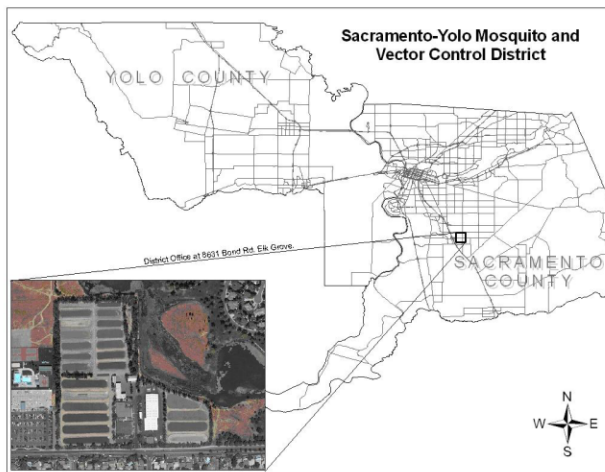
DISTRICT ACTIVITIES HIGHLIGHTS

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 \$19,635,539 in revenues for fiscal year 2022-2023, an increase of \$1,713,778 from fiscal year 2021-2022. Expenditures increased by \$3,204,306 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 over the past two years 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, 2023**

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. Twentythree 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.

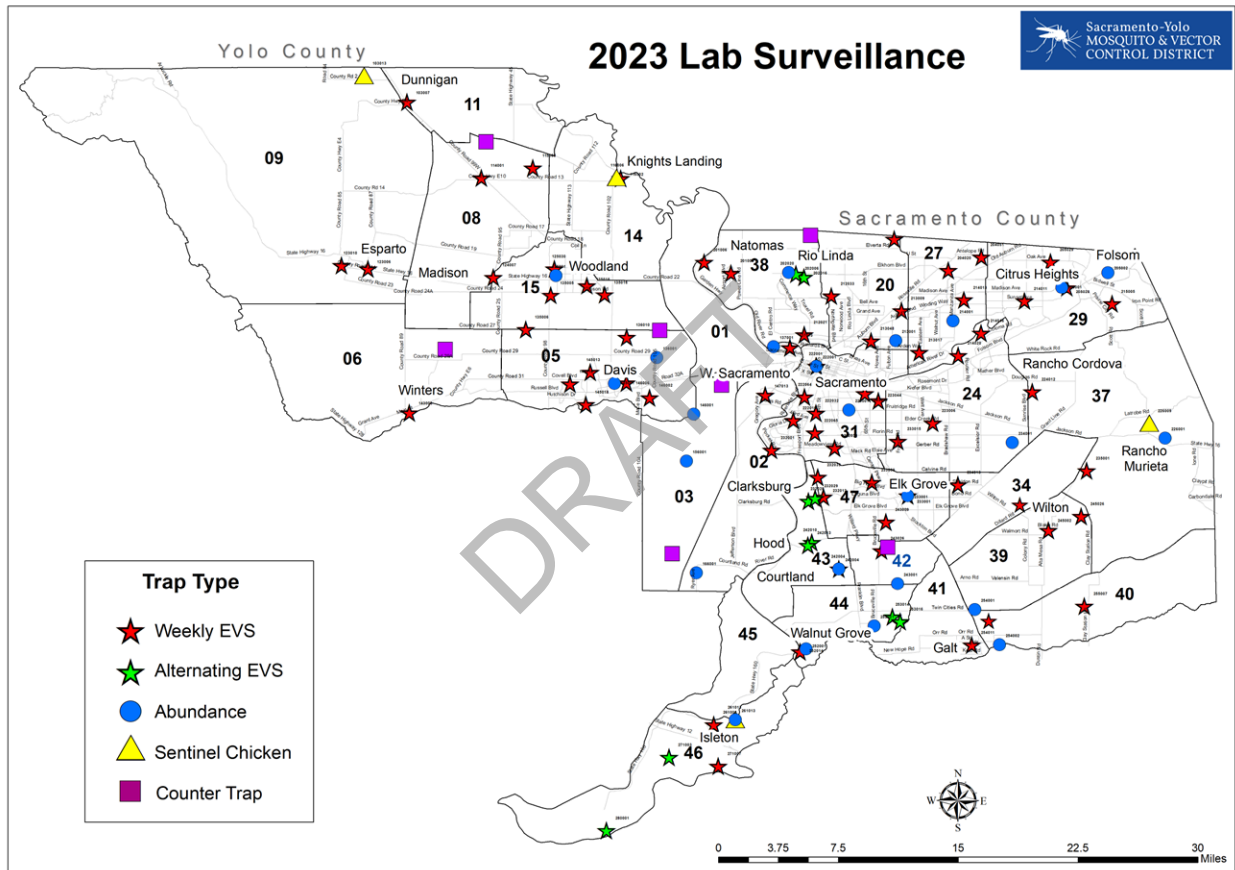
Larval Mosquito Surveillance and Control

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, 2023**

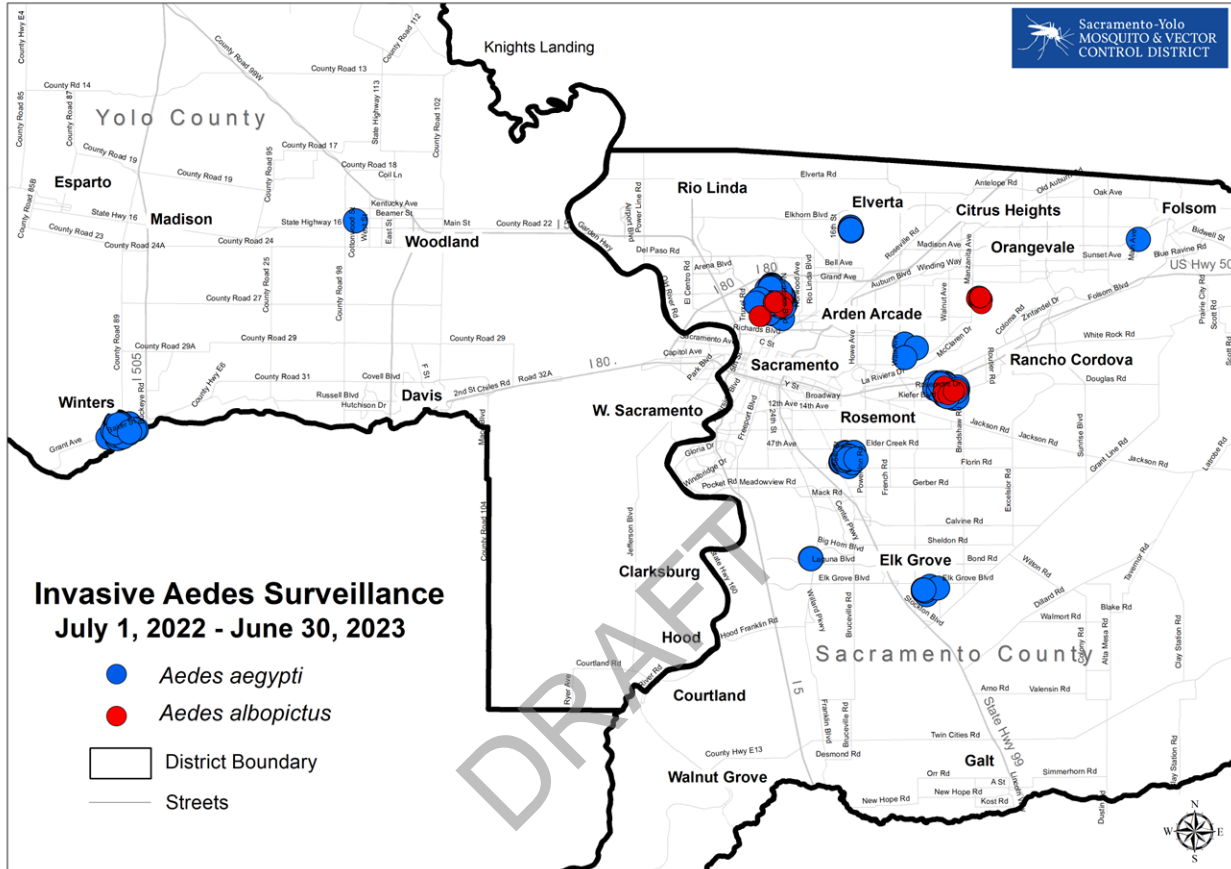
Adult Mosquito Surveillance and Adult Mosquito Control Agents

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, 2023**

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



Vehicle and Equipment Maintenance

The District has over 90 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, 2023**

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 2022-2023, 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. There were no urban applications completed this fiscal year in the District. Numerous rural applications were made by VDCI during the mosquito season.

The invasive 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>2023</u>	<u>2022</u>	<u>Change</u>
Assets			
Current and other assets	\$ 23,054,271	\$ 19,681,792	\$ 3,372,479
Capital assets, net	<u>3,313,991</u>	<u>3,742,727</u>	<u>(428,736)</u>
Total Assets	<u>26,368,262</u>	<u>23,424,519</u>	<u>2,943,743</u>
Deferred outflows of resources	<u>8,992,215</u>	<u>6,298,001</u>	<u>2,694,214</u>
Liabilities			
Current and other liabilities	801,355	624,013	177,342
Long-term liabilities	<u>12,152,056</u>	<u>5,945,636</u>	<u>6,206,420</u>
Total Liabilities	<u>12,953,411</u>	<u>6,569,649</u>	<u>6,383,762</u>
Deferred inflows of resources	<u>3,258,319</u>	<u>6,868,916</u>	<u>(3,610,597)</u>
Net Position			
Invested in capital assets	3,313,991	3,742,727	(428,736)
Unrestricted net position	<u>15,834,756</u>	<u>12,541,228</u>	<u>3,293,528</u>
Total Net Position	<u>\$ 19,148,747</u>	<u>\$ 16,283,955</u>	<u>\$ 2,864,792</u>

The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$19,148,747 at June 30, 2023, an increase of \$2,864,792 from June 30, 2022. This increase in net position can be attributed to a higher revenue receipt than expected. Capital assets decreased \$428,736 in 2023 mainly due to depreciation of \$557,751.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

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 Districts 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>2023</u>	<u>2022</u>	<u>Change</u>
Revenues	\$ 19,635,539	\$ 17,921,761	\$ 1,713,778
Expenses	<u>16,770,747</u>	<u>13,566,441</u>	<u>3,204,306</u>
Excess (deficiency) of revenues over expenses	<u>\$ 2,864,792</u>	<u>\$ 4,355,320</u>	<u>\$ (1,490,528)</u>

FINANCIAL OPERATIONS HIGHLIGHTS FOR FISCAL 2022-2023

- Revenues increased by \$1,713,778. This is due to the turnaround of the housing market from the past few years and the increase in home values.
- Operating expenses increased 24% from \$13,566,441 to \$16,770,747. The increase in expenditures is mainly due to an additional discretionary payment to the unfunde pension liability and increases in spending in professional services and public outreach. Other categories fluctuate based on the specific need at the time and the increase in generla pricing from year to year.
- 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, 2023 Budget</u>	<u>Variance</u>
Revenues	\$ 19,635,539	\$ 18,876,104	\$ 759,435
Expenditures	<u>16,541,289</u>	<u>18,990,559</u>	<u>2,449,270</u>
Net increase (decrease)	<u>\$ 3,094,250</u>	<u>\$ (114,455)</u>	<u>\$ 3,208,705</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 2022-2023 revenues exceeded budget by \$759,435. 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. The global pandemic due to COVID19 may have a significant impact on property tax revenue, but at this time the long term impact is unknown. 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, 2023**

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 2023, the District made capital investment purchases totaling \$129,015.

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, 2023

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and investments (Note 2)	\$ 18,203,007
Restricted cash (Note 2)	24,933
Cash with fiscal agent (Note 2, Note 10)	1,699,616
Accounts receivable	908,177
Interest receivable	106,575
Lease receivable (Note 3)	280,616
Inventory	1,681,113
Prepaid expenses	150,234
Capital assets, net of accumulated depreciation (Note 4)	<u>3,313,991</u>
Total Assets	<u>26,368,262</u>
Deferred outflows of resources	
Related to net other post-employment benefits (OPEB) liability (Note 8)	1,190,259
Related to net pension liability (Note 7)	<u>7,801,956</u>
Total Deferred Outflows of Resources	<u>8,992,215</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 35,360,477</u>
<u>LIABILITIES</u>	
Accounts payable and other accrued liabilities	\$ 585,177
Compensated absences (Note 5):	
Due within one year	216,178
Due in more than one year	181,731
Net other post employment benefits (OPEB) liability (Note 8)	
Due in more than one year	1,105,316
Net pension liability (Note 7)	
Due in more than one year	<u>10,865,009</u>
Total Liabilities	<u>12,953,411</u>
Deferred inflows of resources	
Related to leases (Note 3)	279,366
Related to net other post-employment benefits (OPEB) liability (Note 8)	1,145,860
Related to net pension liability (Note 7)	<u>1,833,093</u>
Total Deferred Inflows of Resources	<u>3,258,319</u>
Total Liabilities and Deferred Inflows of Resources	<u>16,211,730</u>
<u>NET POSITION</u>	
Net investment in capital assets	3,313,991
Unrestricted	<u>15,834,756</u>
Total Net Position	<u>19,148,747</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 35,360,477</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, 2023

	Program Revenues			Net (Expense) Revenue and Change in Net Position
Governmental Activities	Expenses	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
General Government	\$ <u>16,770,747</u>	\$ <u>5,726</u>	\$ <u>-</u>	\$ <u>(16,765,021)</u>
Total Governmental Activities	\$ <u><u>16,770,747</u></u>	\$ <u><u>5,726</u></u>	\$ <u><u>-</u></u>	<u><u>(16,765,021)</u></u>

General Revenues:

Taxes	19,006,954
Interest	395,238
Rents and leases	35,036
Other revenue	<u>192,585</u>
Total General Revenues	<u>19,629,813</u>
Change in Net Position	2,864,792
Net Position - July 1, 2022	<u>16,283,955</u>
Net Position - June 30, 2023	<u><u>\$ 19,148,747</u></u>

See accompanying notes to the basic financial statements.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2023

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and investments	\$ 18,203,007
Restricted cash	24,933
Cash with fiscal agent	1,699,616
Accounts receivable	908,177
Interest receivable	106,575
Lease receivable	280,616
Inventory	1,681,113
Prepaid expenses	<u>150,234</u>
Total Assets	<u>23,054,271</u>
<u>LIABILITIES</u>	
Accounts payable and other accrued liabilities	<u>585,177</u>
Total Liabilities	<u>585,177</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Leases	<u>279,366</u>
Total Deferred Inflows of Resources	<u>279,366</u>
<u>FUND BALANCE</u>	
Non-spendable	
Inventory	1,681,113
Prepaid expenses	150,234
Committed	
Disease response	2,000,000
Capital outlay	700,000
Assigned	
Cash with fiscal agent	1,699,616
Unassigned	<u>15,958,765</u>
Total Fund Balance	<u>22,189,728</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 23,054,271</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, 2023

Total fund balance of the governmental fund	\$ 22,189,728
<i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund, net of accumulated depreciation of \$8,718,234.	3,313,991
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	164,851
Deferred outflows related to changes in net OPEB liability	1,025,408
Pension contributions made subsequent to the measurement date	3,362,149
Deferred outflows related to changes in the net pension liability	4,439,807
Long term liabilities and related deferred items are not due and payable in the current period and therefore are not reported in the fund.	
Deferred inflows related to changes in the net pension liability	(1,833,093)
Net pension liability	(10,865,009)
Deferred inflows related to changes in net OPEB liability	(1,145,860)
Net OPEB liability	(1,105,316)
Compensated absences	<u>(397,909)</u>
Net position of governmental activities	<u>\$ 19,148,747</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, 2023

<u>REVENUES</u>	<u>General Fund</u>
Property taxes	\$ 17,898,426
Interest	395,238
Other tax revenue	1,108,528
Other revenues	<u>233,347</u>
Total Revenues	<u>19,635,539</u>
<u>EXPENDITURES</u>	
Aircraft services	695,321
Auditing / fiscal	11,000
Capital outlay	59,165
Communications	83,096
Control operations	55,451
District office expenses	22,708
Ecological management	7,061
Fisheries	29,382
Gas and petroleum	192,762
Geographic information systems	4,061
Information technology	77,771
Insecticides	670,775
Insect growth regulator	960,549
Laboratory services	182,170
Liability insurance	247,704
Materials and supplies	17,012
Member / training	93,341
Microbial	1,044,368
Other expenses	(185)
Professional services	416,744
Public information	559,892
Research	50,000
Rents and leases	9,125
Safety program	2,550
Salaries and benefits	10,704,006
Structure and grounds	82,981
Utilities	120,944
Vehicle parts and labor	<u>141,535</u>
Total Expenditures	<u>16,541,289</u>
Net Change in Fund Balance	3,094,250
Fund Balance - July 1, 2022	<u>19,095,478</u>
Fund Balance - June 30, 2023	<u>\$ 22,189,728</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, 2023

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

Change in fund balance - governmental fund	\$ 3,094,250
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	129,015
Depreciation expense	(557,751)
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	(14,167)
Changes in the net pension liability and related deferrals	226,564
Other post employment benefits and related deferrals	<u>(13,119)</u>
 Change in net position of governmental activities	 <u>\$ 2,864,792</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, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Total Revenues	\$ 18,876,104	\$ 18,876,104	\$ 19,635,539	\$ 759,435
<u>EXPENDITURES</u>				
Aircraft services	1,074,000	1,074,000	695,321	378,679
Auditing / fiscal	18,000	18,000	11,000	7,000
Capital outlay	1,184,000	1,184,000	59,165	1,124,835
Communications	99,000	99,000	83,096	15,904
Control operations	66,000	66,000	55,451	10,549
District office expenses	22,500	22,500	22,708	(208)
Ecological management	14,700	14,700	7,061	7,639
Fisheries	36,000	36,000	29,382	6,618
Gas and petroleum	300,000	300,000	192,762	107,238
Geographic information systems	9,000	9,000	4,061	4,939
Information technology	80,000	80,000	77,771	2,229
Insecticides	700,000	700,000	670,775	29,225
Insect growth regulator	1,133,000	1,133,000	960,549	172,451
Laboratory services	235,300	235,300	182,170	53,130
Liability insurance	240,624	240,624	247,704	(7,080)
Materials and supplies	13,750	13,750	17,012	(3,262)
Member / training	157,000	157,000	93,341	63,659
Microbial	1,200,000	1,200,000	1,044,368	155,632
Other expenses	-	-	(185)	185
Professional services	297,000	297,000	416,744	(119,744)
Public information	595,500	595,500	559,892	35,608
Research	75,000	75,000	50,000	25,000
Rents and leases	11,550	11,550	9,125	2,425
Safety program	5,000	5,000	2,550	2,450
Salaries and benefits	11,113,635	11,113,635	10,704,006	409,629
Structure and grounds	69,000	69,000	82,981	(13,981)
Utilities	120,000	120,000	120,944	(944)
Vehicle parts and labor	121,000	121,000	141,535	(20,535)
Total Expenditures	<u>18,990,559</u>	<u>18,990,559</u>	<u>16,541,289</u>	<u>2,449,270</u>
Net Change in Fund Balance	\$ <u>(114,455)</u>	\$ <u>(114,455)</u>	3,094,250	\$ <u>3,208,705</u>
Fund Balance - July 1, 2022			<u>19,095,478</u>	
Fund Balance - June 30, 2023			<u>\$ 22,189,728</u>	

See accompanying notes to the basic financial statements.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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, 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, 2023

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, 2023 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, 2023

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, 2023 was \$397,909.

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:

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

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 - June 30, 2022

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 three 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 three 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, 2023

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, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Implementation of Government Accounting Standards Board Statements

Effective July 1, 2023, the District implemented the following accounting and financial reporting standards:

Government Accounting Standards Board Statement No. 91

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The purpose of this statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The District adopted this accounting standard for the fiscal year ending June 30, 2023. There was no significant financial impact to the District as a result of implementation.

Governmental Accounting Standards Board Statement No. 94

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial assets, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The District adopted this accounting standard for the fiscal year ending June 30, 2023. There was no significant financial impact to the District as a result of implementation.

Governmental Accounting Standards Board Statement No. 96

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments, defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and requires note disclosures regarding a SBITA. The District adopted this accounting standard for the fiscal year ending June 30, 2023. 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, 2023 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. 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 requirements of this statement are effective for the District's fiscal year ending June 30, 2024.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

NOTE 2: CASH AND INVESTMENTS

Cash and investments at June 30, 2023 were classified in the accompanying financial statements as follows:

Cash and investments	\$ 18,203,007
Restricted cash	24,933
Cash with fiscal agent	<u>1,699,616</u>
 Total Cash and Investments	 <u>\$ 19,927,556</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, 2023 consisted of the following:

Pooled funds:	
Cash in County Treasury	\$ 927,123
LAIF	17,300,217
Cash with fiscal agent	1,699,616
Non-pooled deposits:	
Cash	<u>600</u>
 Total Cash and Investments	 <u>\$ 19,927,556</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.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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, 2023, 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, 2023, the District had no concentration of credit risk.

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, 2023, the deposits with financial institutions in excess of the federal depository insurance limits were collateralized as required by law. As of June 30, 2023, the carrying amount of the District's cash in county treasury (including LAIF balances held by the County) totaled \$18,227,340 and the bank balance totaled \$18,477,310. 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 LAIF. The District is a voluntary participant in the Local Agency Investment Fund (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, 2023, 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 \$280,616 and deferred inflow of resources of \$279,366 at June 30, 2023. For the year-ended June 30, 2023, the District reported lease revenue of \$35,036 and interest revenue of \$3,395 related to lease payments received for the following agreement:

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, 2023

NOTE 4: CAPITAL ASSETS

The District's capital asset activity during the year ended June 30, 2023 was as follows:

	<u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2023</u>
Land, buildings and improvements	\$ 1,260,064	\$ -	\$ -	\$ 1,260,064
Autos & Trucks	-	59,946	-	59,946
Equipment and vehicles	4,874,315	60,556	(1,137)	4,933,734
Bond road facility	5,061,395	8,513	-	5,069,908
Woodland facility	<u>708,574</u>	<u>-</u>	<u>-</u>	<u>708,574</u>
Total	11,904,348	129,015	(1,137)	12,032,226
Accumulated depreciation	<u>(8,161,621)</u>	<u>(557,751)</u>	<u>1,137</u>	<u>(8,718,235)</u>
Capital assets, net	<u>\$ 3,742,727</u>	<u>\$ (428,736)</u>	<u>\$ -</u>	<u>\$ 3,313,991</u>

Depreciation expense totaled \$557,751 for the year ended June 30, 2023.

NOTE 5: LONG-TERM LIABILITIES

A summary of long-term liability activity for the year ended June 30, 2023 was as follows:

	<u>July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2023</u>	<u>Due within One Year</u>
Compensated absences	\$ <u>383,742</u>	\$ <u>504,352</u>	\$ <u>(490,185)</u>	\$ <u>397,909</u>	\$ <u>216,178</u>
Total	<u>\$ 383,742</u>	<u>\$ 504,352</u>	<u>\$ (490,185)</u>	<u>\$ 397,909</u>	<u>\$ 216,178</u>

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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 \$1,831,347 as of June 30, 2023 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, 2023, 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, 2023, the District had an assignment of \$1,699,616 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, 2023

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, 2023, 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*	25.26%	8.03%

* The employer contribution rate includes the employer's normal cost rate and unfunded accrued liability.

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, 2023 were \$3,362,149.

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

As of June 30, 2023, the District reported a net pension liability of \$10,865,009 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, 2022, 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, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 and June 30, 2021 measurement dates was as follows:

Proportion - June 30, 2021	0.09064%
Proportion - June 30, 2022	<u>0.09406%</u>
Change - Increase (Decrease)	<u>0.00342%</u>

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

For the year ended June 30, 2023, the District recognized pension expense of \$3,410,284, which included employer paid member contributions for Tier I. At June 30, 2023, 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	\$ 3,362,149	\$ -
Difference between actual contributions made by employer and the employer's proportionate share of the risk pool's total contribution	1,032,166	218,413
Differences between actual and expected experience	218,191	146,134
Changes in assumptions	1,113,347	-
Adjustment due to differences in proportions	85,922	1,468,546
Net differences between projected and actual earnings on plan investments	1,990,181	-
Total	\$ 7,801,956	\$ 1,833,093

\$3,362,149 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, 2024. 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,		
2024	\$	572,430
2025		502,715
2026		314,306
2027		1,217,263
Total	\$	2,606,714

Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
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, 2023

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

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using the Society of Actuaries 90 percent scale MP 2016. For more details on this table, please refer to the 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Changes in Assumptions

For the measurement period ending June 30, 2022, 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.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10(a)
Global Equity - cap-weighted	30.00%	4.45%
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.

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:

Net Pension Liability (Asset)	Discount Rate -1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate +1% (7.90%)
Miscellaneous Plan	\$ 18,606,027	\$ 10,865,009	\$ 4,496,071

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.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2023

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

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, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the plan.

Active employees	64
Inactive employees currently receiving benefits	<u>9</u>
Total	<u><u>73</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 \$164,851, which consisted of \$104,797 of employer contributions (direct benefit payments) and \$60,054 implicit contributions.

Net OPEB Liability

The District's net OPEB liability ("NOL") was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021 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	5.80 %	
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	2017 CalPERS Active Mortality	
Mortality improvement	MacLeod Watts Scale 2022 applied generationally	
Retirement Age	50 to 75	

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Changes in Assumptions

For the measurement period ending June 30, 2022, the discount rate changed from 4.6% to 4.95%.

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.

Expected Long-term Return on Trust Assets

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

CERBT Strategy 3	Target Allocation	Years 1-5			Years 6-20		
		General Inflation Rate Assumption	1-5 Year Expected Rate of Return*	Compound Return Yrs 1-10	General Inflation Rate Assumption	6-20 Year Expected Real Rate of Return*	Compound Return Years 6-20
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%

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Changes in the Net OPEB liability

To determine the June 30, 2022 (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, 2022 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	\$ 3,132,856	\$ 2,263,614	\$ 869,242
Service cost	124,933	-	124,933
Interest in TOL	146,010	-	146,010
Employer contributions	-	167,321	(167,321)
Net investment income	-	(243,401)	243,401
Changes of assumptions	(111,524)	-	(111,524)
Administrative expense	-	(575)	575
Benefit payments	(167,321)	(167,321)	-
Net change	(7,902)	(243,976)	236,074
Balance at June 30, 2023	<u>\$ 3,124,954</u>	<u>\$ 2,019,638</u>	<u>\$ 1,105,316</u>

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, 2022:

	1% Decrease 3.95%	Current Discount Rate 4.95%	1% Increase 5.95%
Net OPEB Liability	<u>\$ 1,434,767</u>	<u>\$ 1,105,316</u>	<u>\$ 807,588</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, 2022:

	1% Decrease 4.80%	Current Healthcare Cost Trend Rate 5.80%	1% Increase 6.80%
Net OPEB Liability	<u>\$ 726,258</u>	<u>\$ 1,105,316</u>	<u>\$ 1,555,453</u>

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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, 2023, 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	\$ 563,768	\$ 429,397
Differences Between Expected and Actual Experience	174,575	608,007
Net Difference Between Projected and Actual Earnings on Investments	287,065	108,456
Contributions Made Subsequent to the Measurement Date	164,851	-
Total	\$ 1,190,259	\$ 1,145,860

The \$164,851 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, 2024. In addition, future recognition of these deferred resources are as follows.

For the Fiscal Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources
2024	\$ 17,123
2025	23,045
2026	26,150
2027	58,259
2028	(13,750)
Thereafter	(231,279)
Total	\$ (120,452)

OPEB Expense

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$176,218.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2023

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, 2023, the District contributed \$23,100.

As of June 30, 2023, the District had \$3,100 payable to the 401(a) Plan.

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, 2023, the District did not withdraw funds to pay for their insurance premiums. Cash in the amount of \$1,699,616 was held with the VCJPA at June 30, 2023.

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 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,	
2024	\$ 625,000
2025	625,000
2026	<u>312,500</u>
Total	<u>\$ 1,562,500</u>

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 11: COMMITMENTS AND CONTINGENCIES (CONTINUED)

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,		
2024	\$	293,750
2025		293,750
2026		<u>146,875</u>
Total	\$	<u><u>734,375</u></u>

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Required Supplementary Information

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**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, 2023
LAST 10 YEARS***

	Measurement Period								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.09406 %	0.09406 %	0.09064 %	0.10080 %	0.13979 %	0.13747 %	0.13729 %	0.13730 %	0.11274 %
Proportionate share of the net pension liability	\$0,865,009	\$ 4,902,084	\$1,345,645	\$0,328,549	\$3,470,191	\$3,633,290	\$1,879,946	\$ 9,423,831	\$ 7,059,972
Covered payroll	\$ 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	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	88.30 %	88.30 %	75.10 %	75.30 %	75.30 %	73.31 %	74.06 %	78.40 %	79.82 %

Notes to Schedule

Changes in Assumptions - For the measurement periods 2021, 2020, and 2019, there were no changes in assumptions. 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).

* Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

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

**SCHEDULE OF CONTRIBUTIONS TO THE COST SHARING DEFINED BENEFIT PENSION PLAN
AS OF JUNE 30, 2023
LAST 10 YEARS***

	Fiscal Year-End								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 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>3,362,149</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>\$(2,074,018)</u>	<u>\$(2,458,546)</u>	<u>\$ (384,692)</u>	<u>\$ -</u>	<u>\$(4,000,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,689,056	\$ 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	59.10 %	75.42 %	31.78 %	28.46 %	108.02 %	22.95 %	21.36 %	20.26 %	15.47 %

* Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

**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*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability						
Service cost	\$ 124,933	\$ 131,330	\$ 164,174	\$ 87,403	\$ 74,193	\$ 81,329
Interest	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	(111,524)	190,512	(434,058)	365,504	184,289	136,216
Benefit payments	<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	(7,902)	(297,968)	(235,714)	763,730	247,366	95,486
Total OPEB liability, beginning	<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>\$ 3,124,954</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	\$ 167,321	\$ 147,735	\$ 124,114	\$ 110,744	\$ 172,880	\$ 154,115
Net investment income	(243,401)	270,197	118,695	125,897	78,639	66,433
Benefit payments	(167,321)	(147,735)	(124,114)	(110,744)	(172,880)	(154,115)
Administrative expenses	(575)	(703)	(930)	(377)	(869)	(835)
Other trust expenses	-	-	-	-	(2,215)	-
Net change in plan fiduciary net position	(243,976)	269,494	117,765	125,520	75,555	65,598
Plan fiduciary net position, beginning	<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>\$ 2,019,638</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>\$ 1,105,316</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	64.63 %	72.25 %	58.12 %	51.18 %	60.32 %	63.09 %
Covered-employee payroll	\$ 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	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 six 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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially Determined Contribution (ADC)	\$ 174,962	\$ 246,485	\$ 239,305	\$ 153,992	\$ 149,631	\$ 152,515
Contributions in relation to the ADC	<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>\$ 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>\$ 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	2.90 %	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 six years are shown. Additional years' information will be displayed as it becomes available.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund, of the Sacramento - Yolo Mosquito and Vector Control District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 10, 2024.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be a material weakness.

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*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Sacramento, California
September 10, 2024

DRAFT

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2023-001: Financial Close (Material Weakness)

Criteria

An effective internal control system and timely financial reporting provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations.

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 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 done timely.

Cause

The District experienced turnover with their most tenured Administrative Accounting staff. This turnover resulted in a loss of institutional knowledge, accounting knowledge, and software knowledge needed to accurately and effectively perform bank reconciliations and year-end closing procedures.

Effect

The initial trial balance as presented to the auditors contained misstatements that needed reconciliation and adjustments.

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

See separate corrective action plan.

SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2022-001: Financial Close (Significant Deficiency)

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 2022 financial records. Numerous correcting and adjusting entries were needed to reconcile various balance sheet accounts. Bank reconciliations were not performed 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

Not implemented. See current year finding 2023-001.

DRAFT

Sacramento-Yolo Mosquito and Vector Control District

September 17, 2024 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 (Kenny Harris)**
- **Larval and Adult Control (Marty Scholl)**
- **Public Outreach (Luz Maria Robles)**

a. Manager's Report

The District's West Nile season is starting to see a slow down in activity as the days get shorter and the temperatures are cooling. We continue to follow the Districts Mosquito Borne Disease Management Plan with enhanced surveillance and control efforts in response to positive dead birds or positive mosquito collections.

The rice fields are starting to drain and we anticipate more Anopheles in our traps moving forward. The District is still finding invasive mosquitoes in various areas throughout the District and are conducting wide area larviciding in neighborhoods to try and lower their abundance along with intensive door to door inspections.

The front office remodel is almost complete and we will begin to work on plans for constructing an additional building for vehicle storage.

b. Reports from District Departments

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

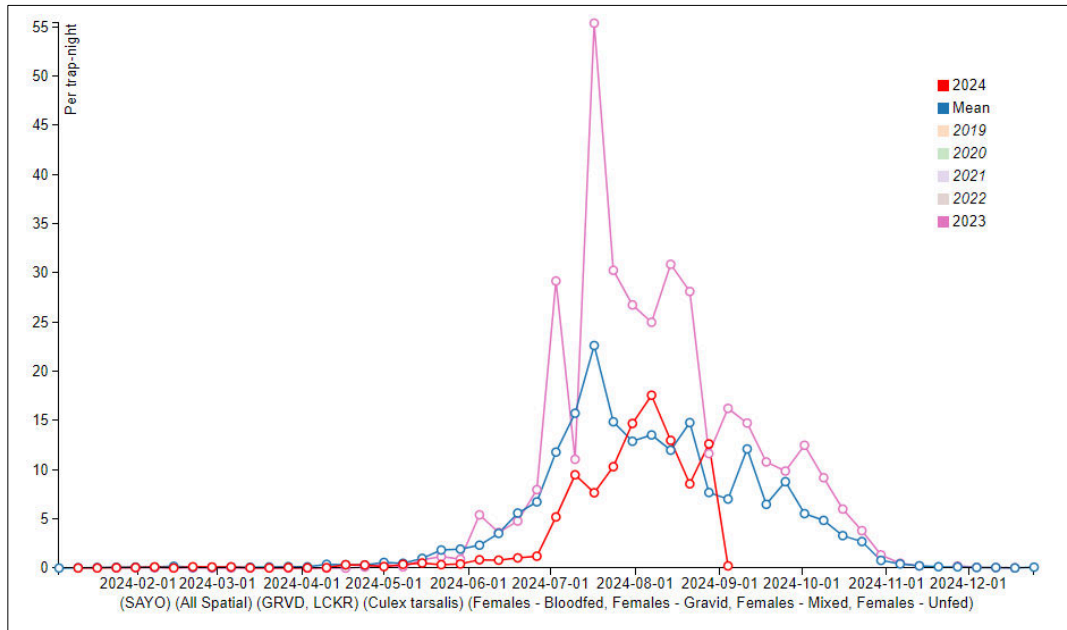
LABORATORY Monthly Report, September 2024 Board Meeting

Insectary:

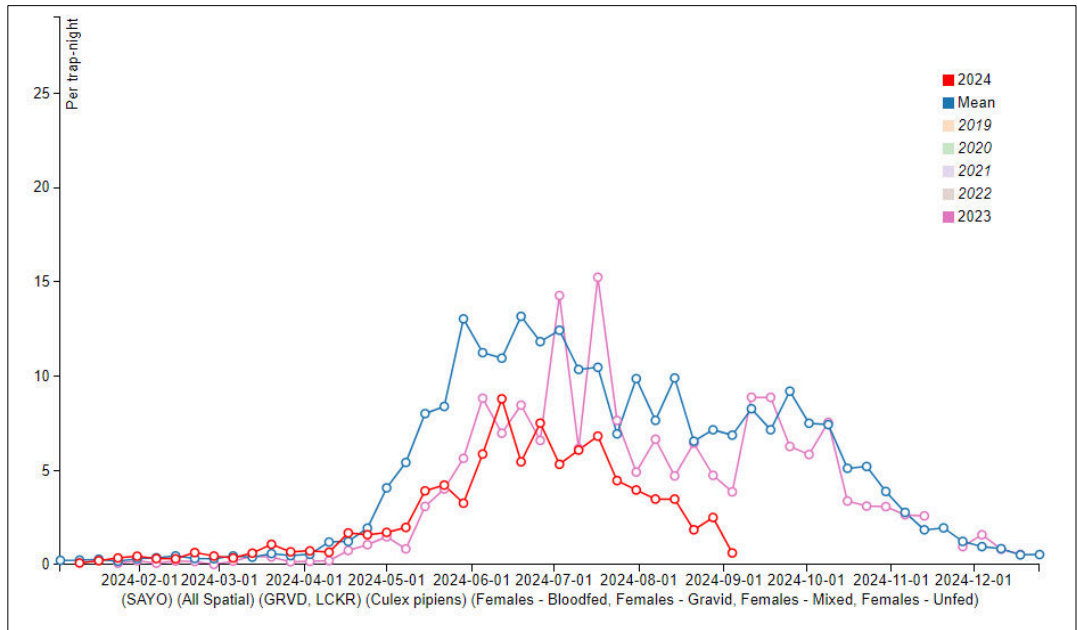
Species	Name	Origin	Resistance Status
<i>Culex tarsalis</i>	KNWR	Kern National Wildlife Refuge (2009)	susceptible
<i>Culex quinquefasciatus</i>	CQ1	Merced, CA (1950s)	susceptible
<i>Culex pipiens</i>	WCP	Woodland, CA (2023)	resistant: pyrethrins/pyrethroids, methoprene, and spinosad
<i>Culex tarsalis</i>	VFCT	Vic Fazio Yolo Wildlife Area (2020)	resistant: pyrethrins/pyrethroids
<i>Aedes sierrensis</i>		Sonoma County (2016)	susceptible

2024 Surveillance update through 9/9/2024

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.

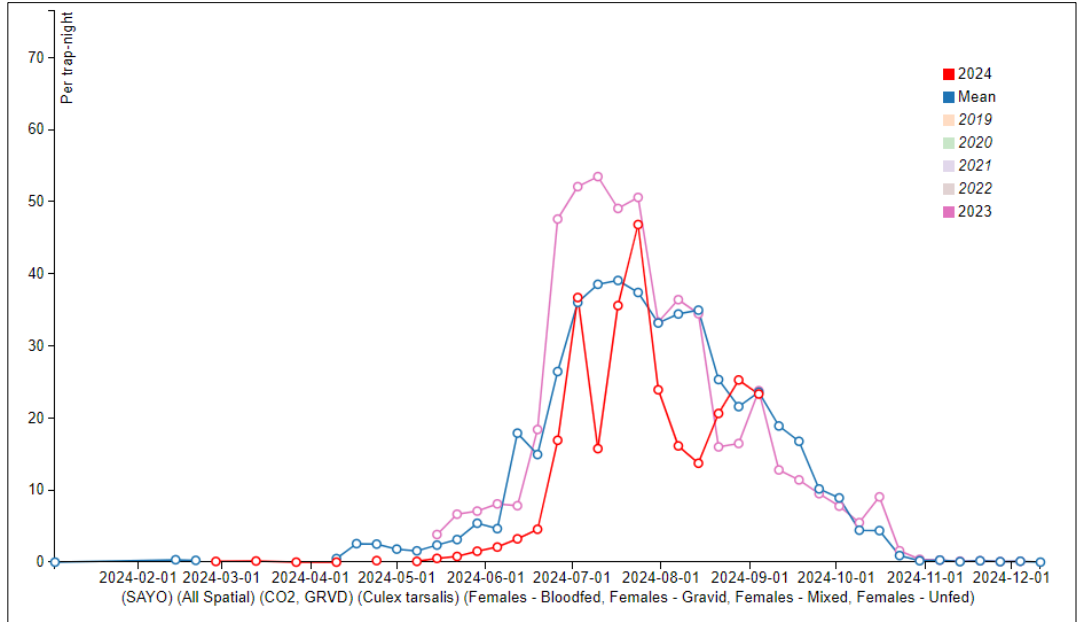


Culex tarsalis abundance in constant operation locker and gravid traps.

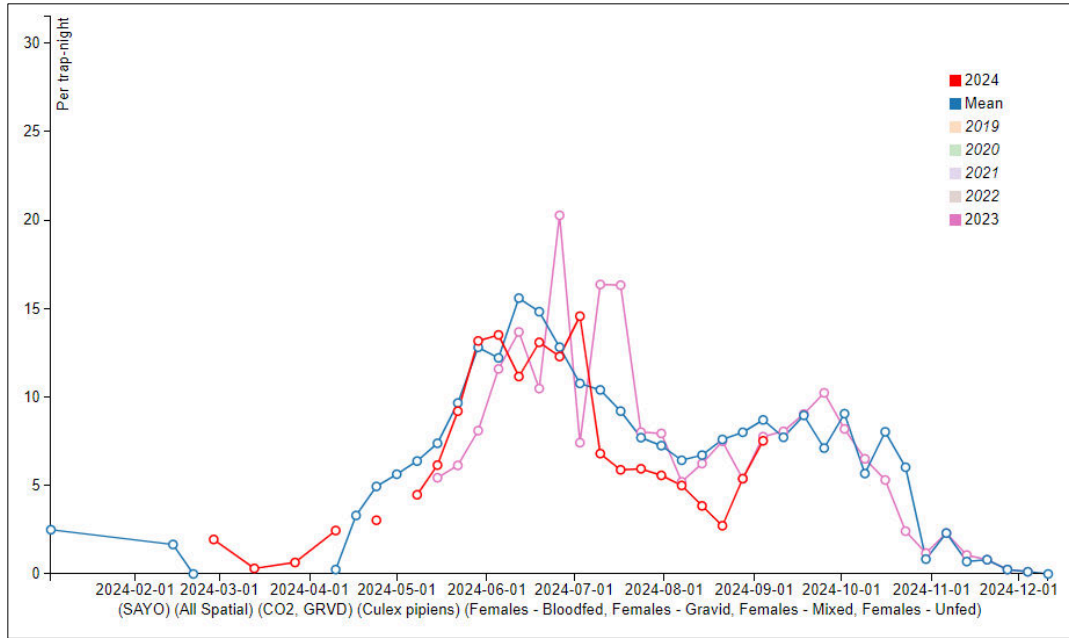


Culex pipiens abundance in constant operation locker and gravid traps.

Encephalitis Vector Surveillance (EVS) – The following graphs show the number of *Culex tarsalis* and *Culex pipiens* that were collected in CO₂-baited EVS traps and gravid traps set for West Nile virus (WNV) surveillance. These traps are deployed in routine and response sites throughout Sacramento and Yolo Counties and are run for a single night. *Culex tarsalis* and *Culex pipiens* were tested for WNV, western equine encephalitis virus (WEEV), and Saint Louis encephalitis virus (SLEV).

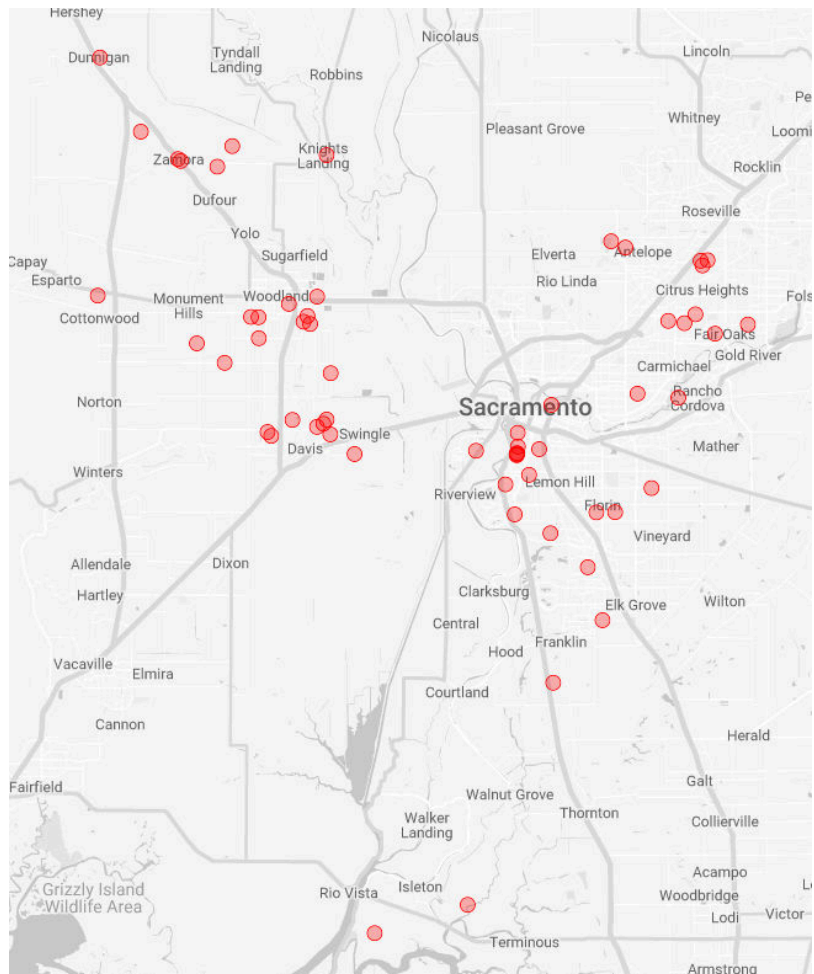


Culex tarsalis collected in single-night CO₂ and gravid traps



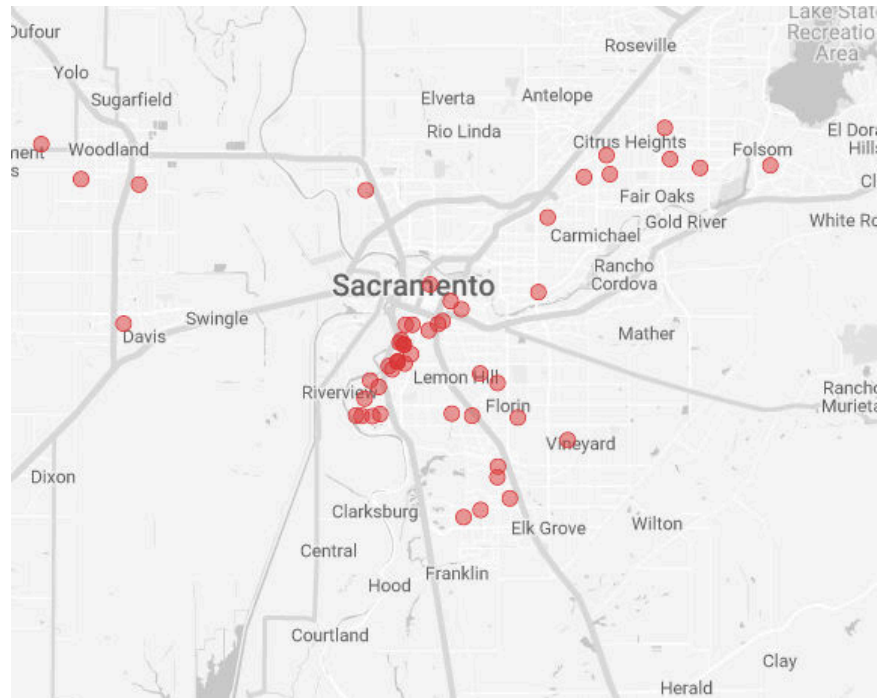
Culex pipiens collected in single-night CO2 and gravid traps

Mosquito testing - Thus far 4,412 pools of *Culex pipiens* and *Culex tarsalis* were tested for WNV, SLEV, and WEEV. Of these, 47 pools from Sacramento and 51 pools from Yolo County were positive for WNV.



Cumulative 2024 WNV-positive mosquito pools

Dead bird surveillance – To date 343 dead birds have been collected and tested. In total, 55 of 287 were WNV-positive from Sacramento County and 4 of 56 were WNV-positive from Yolo County.



Cumulative 2024 WNV-positive dead birds

Sentinel chickens – A single sentinel chicken from Knights Landing sampled on 8/24/2024 tested positive for WNV antibodies. The remaining sentinel chickens at four other locations (Dunnigan, Rancho Murieta, Isleton, and Sacramento) remain negative for WNV antibodies.

Rice surveillance – Specialized traps (Biogents Counter traps) were deployed to the rice fields the first week of June and are currently collecting mosquito abundance data. Rice farmers are beginning to drain fields in preparation for harvest. Rice field surveillance will continue through September and finish for the year by early October.

Human disease response surveillance – During August the following travel associated human cases were reported: Malaria (1) and Dengue (1) both in Sacramento County. Additionally, there were two human cases of WNV in Sacramento County and three in Yolo County.

***Aedes aegypti* and *Aedes albopictus* Surveillance** – Surveillance continues for *Aedes aegypti* and *Aedes albopictus*. *Aedes aegypti* activity has been detected widely, *Aedes albopictus* has not yet been collected in 2024. The cumulative 2024 trapping effort is shown below.

City	County	Trap nights	Total males and females collected	
			<i>Aedes aegypti</i>	<i>Aedes albopictus</i>
Carmichael	Sacramento	19	10	
Citrus Heights	Sacramento	50	1	
Elk Grove	Sacramento	108	24	
Elverta	Sacramento	5		
Fair Oaks	Sacramento	4		
Folsom	Sacramento	70	1	
Galt	Sacramento	24		
Gold River	Sacramento	5		
Isleton	Sacramento	10		
Mather	Sacramento	11		
North Highlands	Sacramento	2		
Orangevale	Sacramento	2		
Rancho Cordova	Sacramento	49	133	
Rancho Murieta	Sacramento	82	4	
Rio Linda	Sacramento	9		
Sacramento	Sacramento	1133	3020	
Walnut Grove	Sacramento	10		
Wilton	Sacramento	4		
Davis	Yolo	93	68	
West Sacramento	Yolo	85	28	
Winters	Yolo	513	854	
Woodland	Yolo	69	38	

Tick surveillance – Tick collection will resume in November 2024.

The California Arbovirus Surveillance Bulletin #22 Week 36 Friday, September 6, 2024

2023 & 2024 YTD West Nile Virus Comparisons		
	2023	2024
Total No. Dead Bird Reports	4,939	4,980
No. Positive Counties	39	30
No. Human Cases	98	38
No. Positive Dead Birds / No. Tested	502 / 1,441	391 / 1,434
No. Positive Mosquito Pools / No. Tested	3,455 / 38,551	1,523 / 35,025
No. Seroconversions / No. Tested	132 / 2,893	93 / 3,478

YTD WNV Activity by Element and County, 2024					
County	Humans	Horses	Dead Birds	Mosquito Pools	Sentinel Chickens
Alameda			43	19	
Butte	9		4	64	26
Colusa			1		
Contra Costa	1		6	7	8
Fresno	2			176	
Imperial				2	
Kern	2			39	
Kings	3			63	
Lake			1	13	5
Los Angeles			9	120	
Madera				74	
Merced				28	12
Nevada					1
Orange	1		1	33	
Placer		1	2	81	
Riverside	3		2	214	
Sacramento	2	1	55	47	
San Bernardino	3		10	71	
San Diego		1	2		
San Joaquin	1	1	6	144	
San Mateo			23		
Santa Clara	3		220	30	
Shasta				28	2
Solano			2	10	5
Stanislaus	1			43	
Sutter				30	17
Tehama	1				3
Tulare				109	7
Yolo	3		2	48	
Yuba	3	1	2	30	7
Totals	38	5	391	1,523	93

ECOLOGICAL MANAGEMENT DEPARTMENT

September 2024

Ecological Management Projects



Image: Versatile Tractor and disc

H- Pond (South Yolo County)

H Pond is a 480 ac. wetland complex located in south Yolo County. This property serves as a duck club for members and for waterfowl and upland game habitat along the Pacific Flyway. H Pond membership reached out to Ecological Management staff and requested assistance discing approximately 200 ac. of their main pond. H Pond staff rented a 430 hp Versatile tractor and disc, while Ecological Management staff used their knowledge of wetland restoration to till the soil to control joint grass (*Paspalum distichum L.*) and bermuda sp. vegetation that immature larvae use as protective cover from mosquito predators. Additionally, this Best Management Practice (Bmp) will disrupt the *Aedes sp.* eggs that are oviposited in the moist soils and dense vegetation by female mosquitoes, reducing the overall population of mosquitoes detected during fall flooding.

Tyler Island Habitat (Sacramento County)

Tyler Island Habitat is 750 acres of managed wetland and upland game habitat in Isleton that is primarily used for hunting and waterfowl habitat. The Ecological Management team excavated the existing 24" culverts and installed them to grade in the low area of the pond. Without the ability to drain, the wetland cells will be flooded longer into the season, creating significant mosquito breeding sites. By implementing this Best Management Practice (BMP), the result will provide the wetland managers the ability to drain the wetlands faster. This BMP will reduce the reliance on residual pesticides that historically have been applied to control multiple broods of mosquitoes during their summer irrigation cycles.



Image: Excavation and Installation



Image: Reseating pipe to control structure

Wetland/Fall Flooding Program

Staff met with the South Yolo Bypass wetland managers/duck club representatives in conjunction with the Yolo Wildlife Area management to coordinate water deliveries and fall flood-up for the 2024 hunting season. Staff mailed the District's annual Fall Flooding guidelines to all invested property owners and wetland managers. In response to the annual letter, the department has been receiving Fall Flooding plans and acreages of those wetlands that will be flooding early and is currently developing treatment plans for each individual club in coordination with the Program Manager. To date, approximately 772 acres of private wetland habitat and 1957 acres of state and federal wetlands will flood early to attract waterfowl at the start of the migration season. All season, staff have been implementing Best Management Practices (BMP's) on wetland properties in an effort to increase the efficacy of larvicide applications and reduce mosquito breeding that historically happens during the fall flooding season.

Bird Returns Program

The Nature Conservancy (TNC), Audubon, and the California Department of Fish and Wildlife (CDFW) in coordination with the District have held multiple meetings regarding the Bird Returns Program that was implemented this year. The Bird Returns Program offers landowners compensation for flooding their fallow agricultural or wetlands property early to support migratory bird and shorebird habitat. Staff recommended to the proponents of the program that they require that the landowners implement mosquito reducing BMP's prior to flood up to mitigate for mosquito populations and the ensuing treatments that may occur. All the enrolled applicants were advised that they are subject to the District's Fall Flooding Program and would be invoiced for any treatments made accordingly. This follows the outline that we presented to Cal-Rice and TNC in their Bid4Birds project in 2014. To date, the District has a total of 2184 ac. enrolled in the program. 1838 ac. of agricultural land and 346 ac. of wetlands. The District has had to treat approximately 341 ac. in response to active mosquito breeding. Staff plan on having an end of season meeting with the involved entities to suggest adjustments to the program that will meet both parties' co-equal goals.



Image: Bird Returns Agricultural Field Flood up



Image: Flood up that required treatment due to emergent vegetation

BIOLOGICAL CONTROL
Monthly Report for September 2024 Board Meeting

In August, the Fisheries Department finished with our rice field stocking program, which ended on the 7th. During the season, fisheries technicians stocked 2,068 pounds of mosquitofish across 147 rice fields, covering 8,716 acres. Most of this rice was in the district's Natomas, Yolo Bypass, and Cosumnes River Preserve areas.

Looking ahead, the Fisheries Department is preparing for the fall flooding of wetlands and duck clubs. We closely collaborate with the Ecological Management Department and field personnel, who regularly communicate with land management owners to project flood-up schedules. Most wetlands will be available for fish plants from late September through October. We have moved 300 pounds of mosquitofish to our inside tanks to ensure a quick start to the fall stocking program. At this time of year, we also undertake the process of pond rehabilitation. We select several ponds for cleaning based on a five-year rotation and a pond's overall health. We then drain them and move all the fish to netted ponds for the remainder of the season to overwinter. Once the ponds have dried, we remove all the accumulated sediment with a tractor and dump truck. The ponds are then fertilized, refilled, and restocked with fish for the following season.

The department also continued with several projects, including upgrading our solar aerator systems with lithium batteries. These batteries have a significantly longer lifespan than lead acid batteries and require minimal maintenance. Furthermore, probiotic treatments to our inside tanks continued to yield positive results for water cleanliness and overall fish health. Fisheries staff also added additional predator exclusion fencing where needed around existing ponds.

Log of Treatment Applied for August

<u>Material</u>	<u>AMT</u>	<u>Area Treated</u>	<u>Treatments</u>
Mosquitofish (<i>Gambusia affinis</i>)	1,031 lbs	5,494.1 Acres	327
Guppies (<i>Poecilia reticulata</i>)	0 lbs	0 Acres	0

Log of Treatment Applied for the year 2024 - Year to Date

<u>Material</u>	<u>AMT</u>	<u>Area Treated</u>	<u>Treatments</u>
Mosquitofish	2,529 lbs	10,165.3 Acres	2,573
Guppies	.75 lbs	.272 Acres	9

Fisheries Budget

<u>Total</u>	<u>Spent</u>	<u>Remaining</u>	<u>% Spent</u>
35,000.00	6,735.94	28,264.06	19%



Above : *Picture of technicians draining a pond down.*

Bottom Left : *Picture of new lithium batteries installed in a solar aerator.*

Bottom Right: *Picture of technicians installing additional predator exclusion fencing.*



CONTROL OPERATIONS

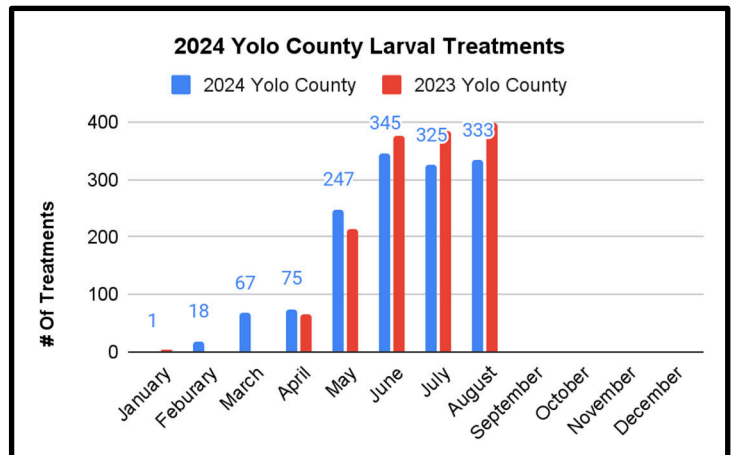
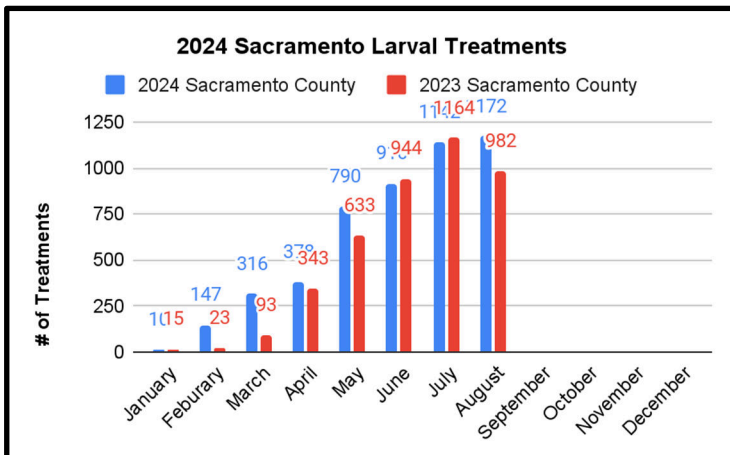
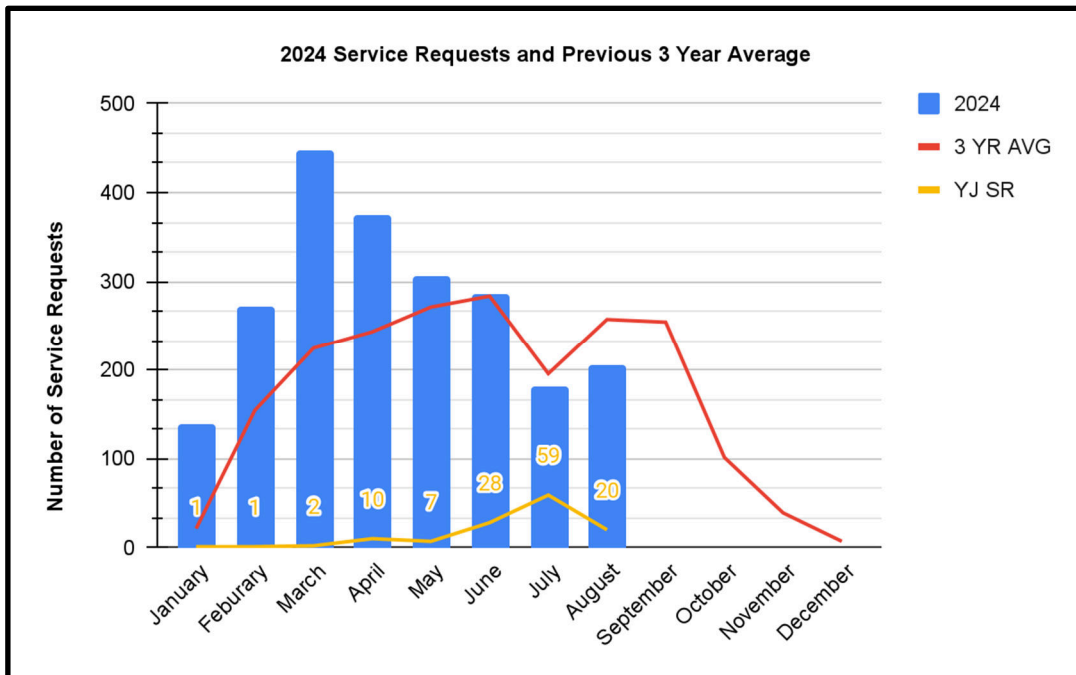
Monthly Report for the September 2024 Board Meeting

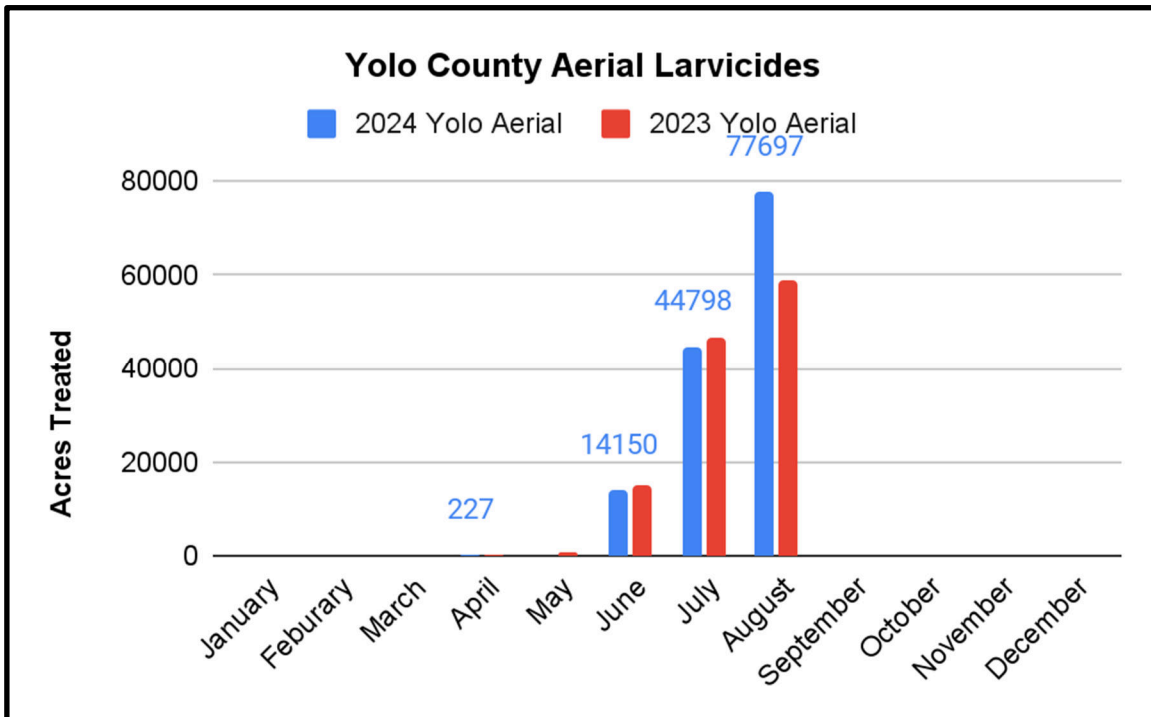
Culex, West Nile Virus (WNV) and General Mosquito Control

Ninety four ground based ULV applications have been made in response to high abundance and or West Nile virus positive mosquito pools. Service requests are tracking a normal curve and are expected to continue to diminish as the season winds down.

Irrigated agricultural crop and pasture areas are being monitored weekly with numerous larvicide applications being performed on a routine basis. Fall Flooding and other habitat related flooding events are starting and will continue into the late Fall months and will be monitored until mosquito production ceases.

Vector Control Disease International (VDCI) performed eighteen aerial adulticide applications over rural agricultural areas in the Month of August, and will continue to fly until the end of the season.





Rice Program

The District has been larviciding and aduclticing all rice growing areas on a weekly basis based upon larval dip and adult trap counts and WNV response. Most of the wild rice crops were harvested by the end of August with the exception of some later planted fields in Natomas and the Yolo Bypass Wildlife Areas. Water has been shut off to many rice fields with boards being pulled weekly as the rice season begins to come to a close.

Catch Basin Program

The Catch Basin Program has treated 67,023 and Inspected 185,980 basins to date. In 2023 a total of 99,731 were treated by this time. The crew will continue investigating basins for treatment through the Fall months or until it is too wet to dip mosquito larvae.

Urban Control Operations:

The Aedes Control Department is monitoring and treating known infestations in South Natomas, Winters, West Sacramento, Upper Land Park, Elder Creek, Rancho Murieta, Carmichael, Rosemont, Rancho Cordova and Woodland with new detections found in North Davis, South Sacramento, and some small detections in North Sacramento and off of Florin Rd. The crews set over 447 BG traps with 256 Aedes Egypti detected and visited over 1,000 residents in the detection areas for the month of August.

Aerial UAS Applications

Leading Edge Aerial Technologies (LEA) has performed seven applications in August in both counties over agricultural and wetland areas. The total acreage treated by UAS to date of 1483 acres is tracking similarly to last year with 44% of the Leading Edge contract used this year.

Staff will be utilizing UAS based imagery to help the Ecological Management Department document Fall Flooding at key program dates.

PUBLIC INFORMATION AND EDUCATION
Monthly Report for the September 2024 Board Meeting

Events:

The month of September is a very busy month with community outreach events. By the end of the month we will have attended a total of 8 large events! Farm to Fork is one of the biggest and most successful events that we participate in throughout the season. This very popular event takes place in downtown Sacramento and draws thousands of attendee's. It is a great event because we're able to reach out to a wide and very ethnically diverse audience that is interested in our program. Other events where we will have a presence include Mexican Independence Day at the capitol which attracts more than 5,000 people. This popular event takes place in the evening, so the repellent packets are very much appreciated and useful. In September we will also be attending the Carnitas Festival in Winters where we'll be able to talk to residents about the invasive mosquito infestation throughout the city, Sunday Funday in Citrus Heights, the Fair Oaks Chicken Festival, Rosemont Community celebration and an entomology related event at the Bohart Museum at UC Davis.

Media Coverage:

The weekend before Labor Day, I participated in a live media interview on Studio 40 to discuss the West Nile virus activity this year to encourage residents to wear repellent during outdoor activities for the holiday.

School assemblies:

"What Bugs You" school assemblies have started for this year. At the end of August, our contractor Red Shoe Productions coordinated two large assemblies at Arnold Andreani Elementary in Sacramento where there were nearly 1,000 students in attendance! Other assemblies are being booked for upcoming months!

Presentations:

We have reached out to various Rotary and Kiwani's service organizations to offer presentations. We have gotten a great response and this month we presented to the Woodland Sunrise club and the noon Walnut Grove club. Later this month we will present to the Davis and Folsom Rotary clubs.

In addition there will be a presentation to the Elk Grove Garden Club on 9/12.

Advertising Campaign

The advertising campaign continues to be in full swing and our Fight the Bite messages are airing consistently across radio and television stations. Currently we are airing content specific to invasive mosquitoes due to new and ongoing detections. The media schedule is in flights so that

our messages are being rotated across stations and this ensures a constant presence at all times throughout the media market. The advertising campaign will continue through the second week in October.

Social media

Our social media efforts continue and content is focused on ongoing West Nile virus activity throughout the District, invasive mosquitoes, signing up for spraying notifications, using repellent and general mosquito prevention messages.

Repellent Distribution

We received a repellent and materials request from the office of Yolo County Board of Supervisor, Oscar Villegas for their outreach efforts. We have also provided wipes to the Sacramento Airport, the Safer Alternatives through Networking and Education (SANE) community organization that serves homeless residents in the area and to the Clay Station & Stablegate Ranch subdivision for an upcoming event.



Sacramento-Yolo Mosquito and Vector Control District

September 17, 2024 Board Meeting

5. Board Review and Consideration to Purchase Tractor not to Exceed \$100,000

Staff Report:

The Ecological Management (Eco) and Fisheries both utilize the 1985 Kubota 81 hp and 1989 60 hp Massey Ferguson tractors for departmental functions. Both tractors have been scheduled for surplus due to age, lack or replacement parts and to meet upcoming California Air Resources Board (CARB) requirements.

Staff have been investigating the purchase of one tractor that would have the ability to replace both tractors and meet the needs of both departments.

Staff have also investigated rental quotes for a similar tractor with similar capabilities for a time period that would cover the portions of the year that the heavy equipment is most utilized. It has been discovered that there are very few companies who rent mid-range utility farm tractors and the availability of the equipment to rent is limited.

District Purchase Quotes

Holt Ag Solutions- (Preferred unit purchase) \$99,997.20. 100 hp Massey Ferguson MF4710 tractor- with front end loader (FEL) and 3-point PTO on the rear. Able to pull 10' disc and 12' PTO driven batwing mowers. Sharp turn radius for District pond work. This unit is also compatible with the track loader mowers and bucket attachments that are already owned for the Case 310B track loader. Unit was test driven

Pape Machinery-\$109,831.17 John Deere 105 hp 5120M Utility Tractor with front end loader (FEL) and 3-point PTO on the rear. Able to pull 10' disc and 12' PTO driven batwing mowers. This unit is **not** compatible (as sold) with the track loader mower and bucket attachments that are already purchased for the Case 310B track loader. No Available units locally to test drive.

Beeler Tractor- \$ 99,653.53 New Holland work master 95. 97hp tractor with front end loader F5 turbocharged 4 cylinder engine tier B. This unit is not compatible with the track loader mower and bucket attachments that are already owned by the District for the Case 310B track loader. No Available units locally to test drive. Tractor currently unavailable.

Recommendation:

Approve the purchase of the new tractor from Holt Ag Solutions not to exceed \$100,000.



SALES AGREEMENT

DATE Aug 12, 2024

Holt Ag Solutions, PO Box 138025, Sacramento, CA 95813-8025 Phone: 530-666-1944

CUSTOMER SACRAMENTO YOLO MOSQUITO
STREET ADDRESS
CITY/STATE ELK GROVE, CA COUNTY SACRAMENTO
POSTAL CODE 95624 PHONE NO. 916 417 5592
EQUIPMENT Kevin Combo
PRODUCT SUPPORT Kevin Combo
INDUSTRY CODE: CUSTOM OPERATORS (140) PRINCIPAL WORK CODE
CUSTOMER NUMBER \$027544 Sales Tax Exemption # (if applicable) - TYPE: N/A N/A CUSTOMER PO NUMBER

PAYMENT TERMS: (All terms and payments are subject to Finance Company - OAC approval)
NET PAYMENT ON RECEIPT OF INVOICE [] NET ON DELIVERY [] FINANCIAL SERVICES [] CSC [] LEASE []
CASH WITH ORDER \$0.00 BALANCE TO FINANCE \$0.00 CONTRACT INTEREST RATE 0 RELEASE NUMBER

DESCRIPTION OF EQUIPMENT ORDERED / PURCHASED
MAKE: MASSEY FERGUSON MODEL: MF4710C YEAR: 2020
ID NUMBER: G015845 SERIAL NUMBER: MC070TLC000978 SMU: 180
MF4710 TRACTOR PROP 65 WARNING DECAL
MF4710 PFA CAB DELUXE DECAL-PROP 65
3 MECH CONTROLLED SPOOL VALVES WGT PKG-2X50KG WTS (STACKABLE)
IPTO 540/1000 FLANGED-6/21 WGT ADAPTER PKG-2X50KG ADP WTS
AIR SSP SWIVEL SEAT W/ ARMRESTS SER NO:LMD313012
W/ LOADER SUBFRAME & HYD KIT WHL ASY,25.5 X 8-14 20PR - GA016192
FL3615 ACP,SS,4FF 3/8"CP,SD
MFFL3615,MSL,SS,SOFT DRV
72" SKIDSTEER BUCKET (180U)
72" SKIDSTEER BUCKET (180U)
W1840 F340/85R24 R420/85R34 TB
CUP HOLDER-FOR CAB
CUPHOLDER
PAN HEAD SCREW,NO 8X1.75
FLAT WASHER N 10

TRADE-IN EQUIPMENT
MODEL: YEAR: SN.:
PAYOUT TO: AMOUNT: PAID BY:
TERMS OF SALE
Sell Price \$92,590.00
Net Balance Due \$92,590.00
city of woodland Tax \$694.43 (0.75%)
State tax (7.25%) \$6,712.78
After Tax Balance \$99,997.20
ALL TRADES-INS ARE SUBJECT TO EQUIPMENT BEING IN "AS INSPECTED CONDITION" BY HAS AT TIME OF DELIVERY. CUSTOMER HEREBY SELLS THE TRADE-IN EQUIPMENT DESCRIBED ABOVE TO HAS AND WARRANTS IT TO BE FREE AND CLEAR OR ALL CLAIMS, LIENS, MORTGAGES AND SECURITY INTERESTS EXCEPT AS SHOWN ABOVE.

DISCLAIMER OF WARRANTIES AND WAIVER OF CLAIMS:
HOLT AG SOLUTIONS (HAS) IS NOT A MANUFACTURER OF THE EQUIPMENT. ALTHOUGH HAS MAY ADMINISTER WARRANTIES ISSUED BY THE MANUFACTURER, CUSTOMER ACKNOWLEDGES AND AGREES THAT: (1) ANY EXPRESS WARRANTIES BY THE MANUFACTURER FOR THE EQUIPMENT ARE NOT THE RESPONSIBILITY OF HAS; AND (2) THE MANUFACTURER'S WARRANTY CONTAINS LIMITATIONS AND, CUSTOMER MAY INCUR CERTAIN REPAIR, TRANSPORTATION OR OTHER CHARGES BY HAS WHICH ARE NOT COVERED BY THE MANUFACTURER'S WARRANTY.
EQUIPMENT WARRANTY
Customer acknowledges that they have received a copy of any warranty and has read and understood said warranty. All used equipment is sold as is, where is and no warranty is offered or implied except as specified herein.
AGCO Protection 48 months or 3000 hours ultimate 0 deductible
OTHER TERMS AND CONDITIONS
ADDITIONAL TERMS AND CONDITIONS SET FORTH ON THE REVERSE SIDE HEREOF OR ATTACHED HERETO (AS APPLICABLE) CONSTITUTE AN IMPORTANT PART OF THIS AGREEMENT AND ARE INCORPORATED HEREIN VERBATIM FOR ALL PURPOSES. PLEASE REVIEW SUCH OTHER TERMS AND CONDITIONS BEFORE SIGNING THIS AGREEMENT.
THESE TERMS AND CONDITIONS SUPERSEDE ALL OTHER TERMS AND CONDITIONS PRESENTED BY OR TO CUSTOMER UNLESS PROVIDED IN A DOCUMENT SIGNED BY AN AUTHORIZED REPRESENTATIVE OF BOTH PARTIES AND CONTAINING REFERENCE TO THIS SALES ORDER AGREEMENT.
INITIAL
CSA:

NOTES:

THIS AGREEMENT IS SUBJECT TO THE TERMS AND CONDITIONS ATTACHED

Date Godoy, Chad (11334)
ORDER RECEIVED BY
SALES MANAGER
SIGNATURE
TITLE

Date SACRAMENTO YOLO MOSQUITO
CUSTOMER
By SIGNATURE
TITLE

Quote Id: 31230962

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):

Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:

Pape Machinery, Inc.
2100 E Main Street
Woodland, CA 95776
530-662-4637
agwoodland@papemachinery.com

Prepared For:
Sacramento Yolo Mosquito And Vector Control District



Proposal For:
Sacramento Yolo Mosquito And Vector Control District

Delivering Dealer:

Delahanty Matthew

Pape Machinery, Inc.

2100 E Main Street

Woodland, CA 95776

agwoodland@papemachinery.com

Quote Prepared By:

Delahanty Matthew

mdelahanty@papemachinery.com

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Deere & Company
 2000 John Deere Run
 Cary, NC 27513
 FED ID: 36-2382580
 UEID: FNSWEDARMK53

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Pape Machinery, Inc.
 2100 E Main Street
 Woodland, CA 95776
 530-662-4637
 agwoodland@papemachinery.com

Quote Summary

Prepared For:

Sacramento Yolo Mosquito And Vector Control District
 CA

Delivering Dealer:

Pape Machinery, Inc.
 Delahanty Matthew
 2100 E Main Street
 Woodland, CA 95776
 Phone: 530-662-4637
 mdelahanty@papemachinery.com

This sale is subject to Papé's Terms and Conditions of Sale effective on the date hereof, which are incorporated in full by this reference. The Terms and Conditions of Sale are available at www.pape.com/terms, and will also be sent by mail or e-mail to the purchaser upon request.

Quote ID: 31230962
Created On: 25 June 2024
Last Modified On: 22 July 2024
Expiration Date: 25 July 2024

Equipment Summary	Selling Price	Qty	Extended
JOHN DEERE 5120M Utility Tractor	\$ 91,829.49 X	1 =	\$ 91,829.49
PowerGard Protection Plan	\$ 1,945.00 X	1 =	\$ 1,945.00
Contract: Sourcewell Ag Tractors 082923-DAC (PG 1P CG 70)			
Price Effective Date: June 24, 2024			
Sub Total			\$ 93,774.49
JOHN DEERE 540M Loader	\$ 7,211.64 X	1 =	\$ 7,211.64
Contract: Sourcewell Ag Tractors 082923-DAC (PG 1P CG 70)			
Price Effective Date: July 21, 2024			
Equipment Total			\$ 100,986.13

* Includes Fees and Non-contract items

Quote Summary

Equipment Total	\$ 100,986.13
Trade In	
SubTotal	\$ 100,986.13
Sales Tax - (8.75%)	\$ 8,836.29
State Tire Fee	\$ 8.75
Est. Service Agreement Tax	\$ 0.00

Salesperson : X _____

Accepted By : X _____



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Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:

Pape Machinery, Inc.
2100 E Main Street
Woodland, CA 95776
530-662-4637
agwoodland@papemachinery.com

Total	\$ 109,831.17
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 109,831.17

Salesperson : X _____

Accepted By : X _____

TERMS AND CONDITIONS

This order is subject to the following conditions:

1. The seller reserves the right to accept or reject this order and shall not be required to give any reason for nonacceptance.
2. This order when accepted by seller shall become a binding contract but shall be subject to strikes, lockouts, accidents, fire, delays in manufacture or transportation, acts of God, embargoes, or governmental action of any other causes beyond the control of the seller whether the same as, or different from the matters and things hereinbefore specifically enumerated, and any of said causes shall absolutely absolve the seller from any liability to the purchaser under the terms hereof.
3. Except where title is transferred and the seller takes back a chattel mortgage, title to and right of possession of said machines shall remain vested in the seller until all indebtedness and all sums due or to become due from the purchasers, whether evidenced by note, book account, judgement, or otherwise, shall have been fully paid at which time ownership shall pass to the purchaser.
4. The seller's responsibility for shipments ceases upon delivery, to transportation company, and any claims for shortages, delays or damages occurring thereafter shall be made by the purchaser direct to the transportation company. Any claims against the seller for shortages in shipments shall be made within fifteen days after receipt of shipment.
5. The purchaser agrees that this order shall not be countermanded by him, and that when it is accepted (and until the execution and delivery of the contract or contracts and note or notes required to consummate the sale as above specified) it will cover all agreements between the parties relative to this transaction, and that the seller is not bound by any representations or terms made by any agent relative to this transaction which are not embodied herein.
6. When the machines necessary to fill this order are available, the buyer agrees on demand to execute and deliver to the seller such notes and contracts as may be required by the seller to evidence the transaction. In the event that the buyer fails to execute and deliver said notes and contracts to the seller, the entire balance of the purchase price shall at the seller's option become immediately due and payable.
7. The seller shall not be held liable or responsible for any damages, whether on account of personal injuries or otherwise suffered or sustained in the operation of said machine, nor for any damages resulting to the purchaser by reason of any delays or any alleged failure of said machine to operate, nor for any implied warranties. Any used or second hand equipment included in this order is sold without any warranty whatsoever, express or implied (except that the seller warrants title), unless said warranty is set forth in full in the space next following and is initialed by both of the parties hereto.

8. No warranties of any kind whether express or implied are made by seller with respect to any other products described herein unless endorsed hereon and signed by the parties hereto.

9. "When operated in California, any off-road diesel vehicle may be subject to the California Air Resources Board In-Use Off-Road Diesel Vehicle Regulation. It therefore could be subject to retrofit or accelerated turnover requirements to reduce emissions of air pollutants. For more information, please visit the California Air Resources Board website at <http://www.arb.ca.gov/msprog/ordiesel/ordiesel.htm>"

Sacramento-Yolo Mosquito and Vector Control District

September 17, 2024 Board Meeting

6. Board Review and Consideration to Conduct Public Outreach Survey not to Exceed \$27,000

Staff Report:

The District is interested in surveying community residents on their understanding and awareness of the various services offered by the District as well as their sentiments and opinions related to the District's current communication, outreach, and engagement efforts. Over the years, the District has been implementing extensive public information and education campaigns that include a variety of elements aimed at informing and educating residents about mosquito control. The District has successfully conducted market survey research on two previous occasions. However, it has been a few years since the last survey was conducted, and as times have changed community opinions may have changed as well. The District is proposing a survey be conducted at the end of the current 2024 Fight the Bite campaign. The goals of platforms would be to measure the effectiveness of the recent public information campaigns, assess the impact of different advertising platforms, and assess the community attitude and behavior relating to mosquito control practices. Two vendors have been considered to conduct the market survey. The Rosales Agency has been used in the past by the District and uses a more traditional survey method of telephone outreach but agreed to consider the use of online surveys as well, results of the survey are expected to take 2 to 3 weeks. FlashVote is nationally recognized for working with government agencies and uses more modern approaches to survey communities, such as online and text messaging methods. Results from the survey with FlashVote would be expected in about a week.

Rosales Agency – Total cost proposal \$20,000 - \$23,000. Utilizes SJR research firm as a vendor to conduct surveys. Sampling population of Sacramento and Yolo County with a target sample size of approximately 500 completed interviews utilizing traditional survey methods. Provides executive summary of results in approximately two weeks. Performed the Districts last survey and has worked with Placer VCD.

FlashVote – Total cost proposal \$24,000. Sampling population of Sacramento and Yolo County with target sample size of 384 to 400 completed surveys. Projected results from survey launch to reporting in 48 hours. Utilizes email, text and phone calls survey methods. Includes up to two surveys with random sampling and includes one year of consultation support for interpreting data and reporting. FlashVote has a history of survey work performed for Placer County and the City of Roseville as well as many other local government Districts.

Recommendation:

Approve the contract with FlashVote to conduct the public outreach survey not to exceed \$27,000.



SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT, CA (V4)

#20240823-174427155

Issued

August 23, 2024

Expires

November 15, 2024

Governance Sciences Group, Inc. DBA FlashVote

Kevin Lyons, CEO
kevin@flashvote.com

Jason Reis, VP Sales
jason@flashvote.com

Prepared for

Sacramento-Yolo Mosquito & Vector Control

8631 Bond Rd
Elk Grove, CA 95624
USA

Luz Maria Robles
Public Information Officer (PIO)
lrobles@fightthebite.net
+19164166337

Statement of Work

Pricing Summary

The pricing and terms within this Proposal are specific to the products and services and volumes contained within this Proposal.

Products & Services	Billing Frequency	Price
Project Consultation, Custom Survey Engineering, Debrief and Reporting Personal consultation session with our Chief Survey Scientist (10+ years engineering 100's of gov't agency surveys, over 3k custom questions). Together, we will explore and understand your unique challenges, goals and objectives for the project. Once goals are defined and approved, a custom survey will be crafted to obtain all necessary data points for success, normalizing questions to create a positive survey experience in as brief a survey as possible, yielding the highest possible response rate, and delivering a rich data set with all relevant filters. Upon survey close, we will review the results for the targeted data identified during survey design, and extract insights for presentation. This includes a virtual Q&A session with supervisors and/or board members.		\$5,000.00 for 1 year
Up to Two (2) Single Engagement Scientific Surveys w/ Random Sample Create and Launch up to (2) Custom Surveys through the FlashVote Platform sent to targeted random sample. Process includes configuration of approved survey in FlashVote platform. Random recipient list established from proprietary access to one of the nation's most sophisticated and rich US resident databases. SMS invitations to participate in survey will be sent until goal is met for responses data. Estimated time live per survey is 3-5 days.		\$19,000.00 for 1 year
One-time subtotal		\$24,000.00
Total		\$24,000.00

Additional Scope of Work Details (if any)

Project Summary:

FlashVote will partner with help the District gain a representative and non-biased view of public sentiment and opinion related to the District's current communications and engagement efforts with residents of Sacramento and Yolo Counties.

Goals and Outcomes:

Optimize how the District manages communication resources to capitalize on any cost and time savings
Refine target messaging to best align with behaviors and attitudes toward the District and mosquito control

THE ROSALES AGENCY
WINNING SOLUTIONS. LASTING IMPACT.

SJR

OPINION RESEARCH



PROPOSAL

WEDNESDAY, AUGUST 28

PRESENTED TO
Sacramento-Yolo
Mosquito & Vector
Control District

PREPARED BY
Tim Rosales

CONTACT | tim@theagency.us • 916.475.4900

SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT SURVEY(CONT.)

Questionnaire (Cont.)

All deliverables, along with prior drafts of specifications and questionnaires, shall be the exclusive property of the Sacramento-Yolo Mosquito and Vector Control District.

Frequencies, top-line data, cross-tabulation, and analysis using Porpoise© respondent modeling. Executive summary, including a summary of research methods. Interactive Presentation with our full research and strategy team. Multiple presentations are available as needed. Delivery of all data in .csv, .xlsx (Excel), and .porpz (Porpoise export) as preferred. All files will be numeric, with the first row as variable names and the first column as identification number. Our research design will anticipate both static and dynamic weighting of respondents.

FEES AND TERMS OF SERVICE

We have provided an all-inclusive cost proposal for completing the scope of work.

- **Total Cost:** \$20,000 to \$23,000 (this does not include Spanish translation)

OUR TEAM

Val R. Smith, Ph.D.

Val R. Smith, Ph.D., serves as Research Director for the Agency's SJR Opinion Research division. He is a recognized expert in measuring public opinion, using advanced analytics and a three-dimensional statistical methodology. Dr. Smith has taught upper-division and graduate research and data analysis courses and conducted hundreds of qualitative and quantitative opinion research projects. Before his work with SJR, Dr. Smith was affiliated with CCG and Meta Information Services. Dr. Smith has directed over 300 opinion research projects in the areas of public affairs, campaigns, and corporate market research. Other polling projects have included numerous statewide initiatives and a Presidential race in Argentina.

Sacramento-Yolo Mosquito and Vector Control District

September 17, 2024 Board Meeting

7. Board Review and Consideration of Contract with Enterprise to Lease District Vehicles

Staff Report:

Staff have been evaluating the status of the District's fleet to decide when to replace vehicles. The District has 108 vehicles in use, however 66 of these are used on a daily basis. The last major purchase of vehicles was done in 2017 and these have approximately 80k miles on average. The shop is getting busier with having to do more extensive repairs on the vehicles and staff is looking to upgrade the fleet. The upgrade would put all of the daily use vehicles under warranty to lessen the impact on the shop and the mechanics. In addition, fuel economy, safety features and other technologies would be upgraded.

Traditionally, the District would purchase the vehicles outright and we have been budgeting approximately \$600k each year over the last 5 years in anticipation of the replacement cost. The District has been exploring the cost and advantages of leasing vehicles through Enterprise Fleet Management (EFM) Services since October 2023. Their program would turnover vehicles approximately every 3 years.

The District has analyzed the options and advantages of leasing versus purchasing outright. We believe that we have found a combination program that will benefit the District and provide flexibility and time to evaluate the program. While simply leasing the vehicles is attractive, it comes at a cost that is above what we would purchase the vehicles for outright. The value of the lease program with EFM is attractive as they handle all of the ordering, tracking, delivery, registration, and selling of vehicles for us which would save time and resources.

In a traditional lease program, the District would pay an annual fee to EFM and at the end of the lease, the District would have the option of continuing the lease with new vehicles or purchasing the vehicles outright by paying off the residual owed. Continuing the lease means all new vehicles would still be under warranty.

Purchasing the vehicles outright with the funds we have saved over the years is the most cost-effective option, however it does put a strain on the shop when the warranties expire.

EFM provides the service of ordering, managing, tracking, and selling vehicles through their extensive contacts and programs. The cost of the vehicles through EFM is less expensive than it would be if the District were to purchase them with the State of California's contract pricing.

The following chart shows the cost of each option that the District evaluated.

Enterprise Purchase	\$2,767,606
District Purchase	\$2,895,320
Savings with EFM	\$127,714

In addition to the purchase savings, the District is estimating that the expenditures for parts in the shop would decrease by approximately \$40k per year and the time for the mechanics and supervisor in the shop would be lessened by removing work needed on the warrantied vehicles.

The District is proposing purchasing the vehicles through EFM and running a \$1/year lease per vehicle which creates a savings of approximately \$127,714. EFM would still be the owner of the vehicles, and the District would utilize their services to guide when the used car market is at its peak to maximize the value of the fleet and sell the vehicles when the market is prime. This program would be similar in construct as leasing, but all of the residual value would be recaptured by the District. This also allows for the flexibility of paying EFM \$1 per vehicle to transfer title and own the vehicles outright after 3 years or continuing the lease with new vehicles and selling the 3-year-old vehicles with the District getting all the proceeds.

Enterprise offers a strategic replacement plan that would capture manufacturer incentives during the time of purchase, open-ended equity funding to offset lease/purchase costs through the sale of leased vehicles at the end of term, and all licensing, title, and registration processes would be handled through EFM. All purchasing and resale of vehicles will be handled by EFM and the local account management team.

Delivery of the vehicles would take about 20-24 weeks.

Recommendation:

Authorize the Manager to enter into a contract with Enterprise to lease 66 District vehicles with an initial cost not to exceed \$3,000,000.

Sacramento-Yolo Mosquito and Vector Control District

September 17, 2024 Board Meeting

8. Status of West Nile Virus Activity and District Response

Staff Report:

The District continues to follow the Mosquito and Mosquito Borne Disease Management Plan which highlights the steps that personnel take in responding to high abundance or infections in the mosquito population. When a dead bird or mosquito is found to have been infected with West Nile virus, lab personnel enhance surveillance efforts around the location to determine the potential spread of the detection. Control operation personnel then conduct a radius of both larval and adult sources to help reduce the number of mosquitoes in the area and to reduce the risk of transmission to the population. The District then continues to monitor the area to determine the geographic extent of the infection and to see if the number of infections decreases from the effort of the control personnel. If infections persist in the area, then more aggressive measures are considered.

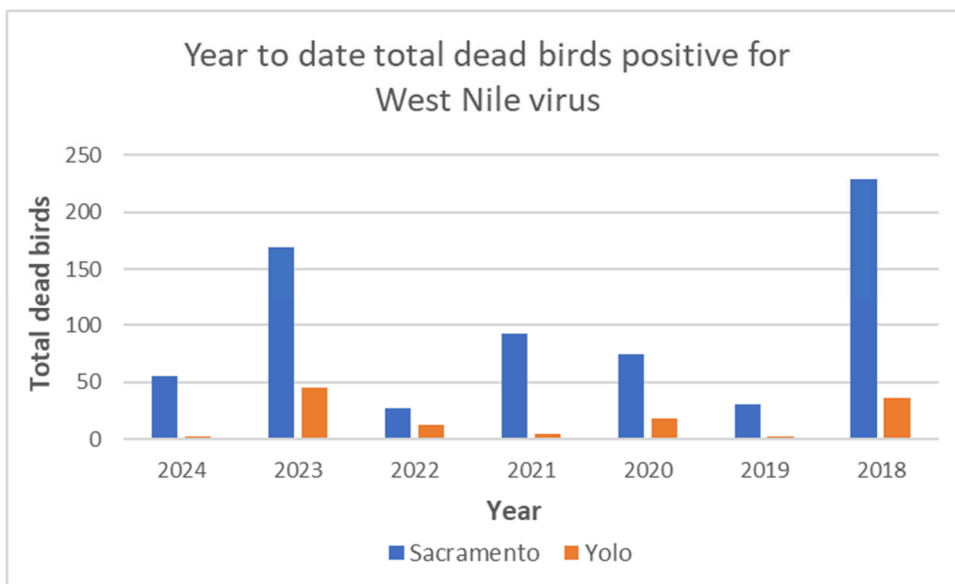
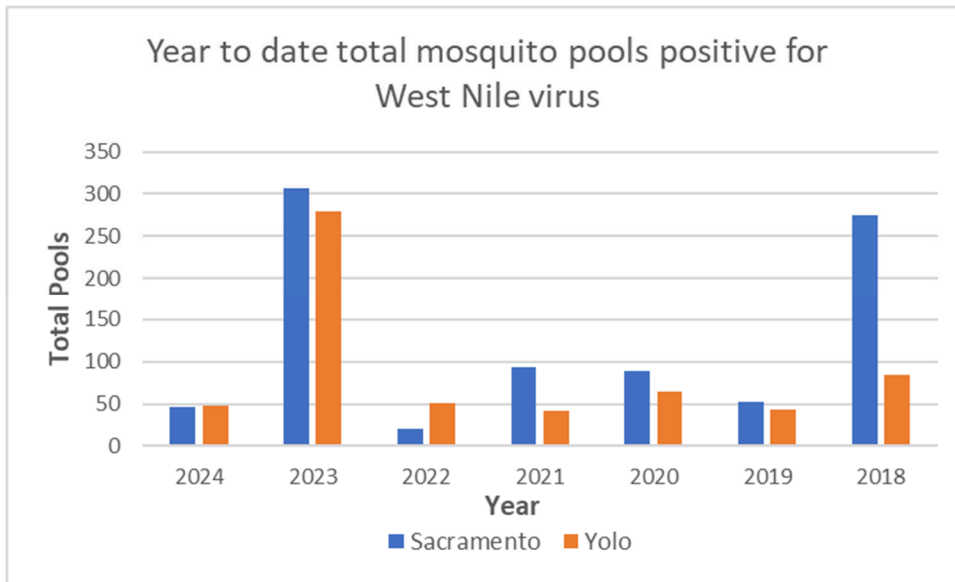
The District has experienced a slower WNV year compared to last year, this year's detections are more typical of WNV detections from previous years. The District continues to respond with ground based adulticide treatments needed in urban/suburban areas. The District has maintained its aerial adulticide program over rice growing and agricultural areas to reduce populations and to prevent migration from these areas to the population centers of the District. The number of applications over rural, agricultural areas has decreased in 2024 in comparison to 2023 even though rice acreage for this year is similar to the 2023 year with 43,561 acres of rice as compared to 44,312 acres in 2023. No urban aerial adulticide treatments have been scheduled this year.

Statewide, WNV activity is lower than 2023. The number of WNV-positive dead birds is lower by 22% and the number of WNV-positive pools is reduced by 44%.

State of California		
2023 & 2024 YTD West Nile Virus Comparisons-Thru 09/6/2024		
	2023	2024
Total # Dead Bird Reports	4,939	4,980
# Positive Counties	39	30
# Human Cases	98	38
# Positive Dead Birds / # Tested	502/1,441	391/1,434
# Positive Mosquito Pools / # Tested	3,455/38,551	1,523/35,025
# Seroconversions / # Tested	132/2,893	93/3,478

In Sacramento and Yolo Counties the levels of WNV activity are closer to what was detected in 2019, 2020, 2021, and 2022. Where 2018 and 2023 were outbreak years with increased WNV activity in birds and mosquitoes. The charts below highlight West Nile

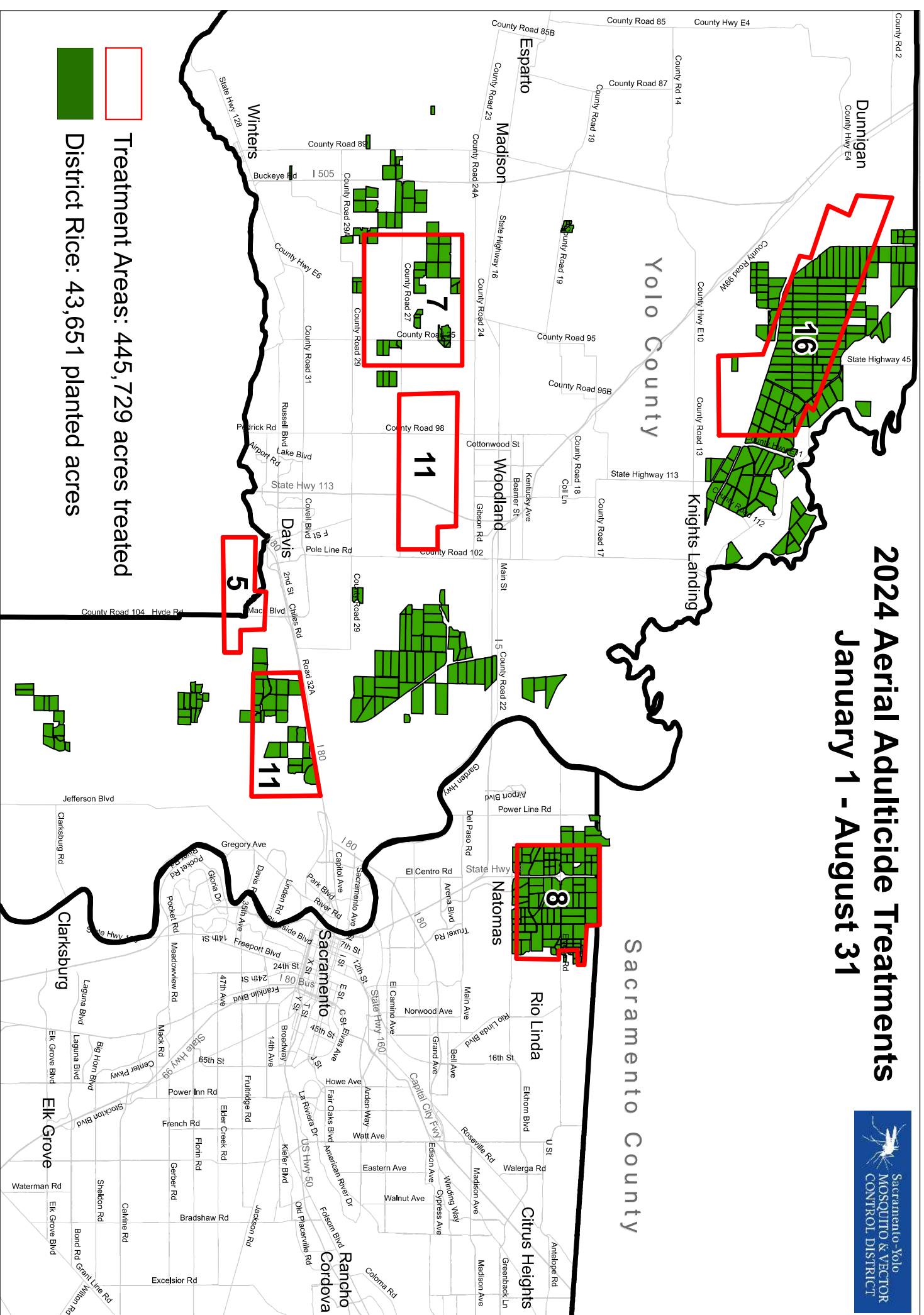
virus activity in Sacramento and Yolo Counties detected through week 36 for the current and past six years.



Recommendation:
Information Only

2024 Aerial Adulticide Treatments

January 1 - August 31

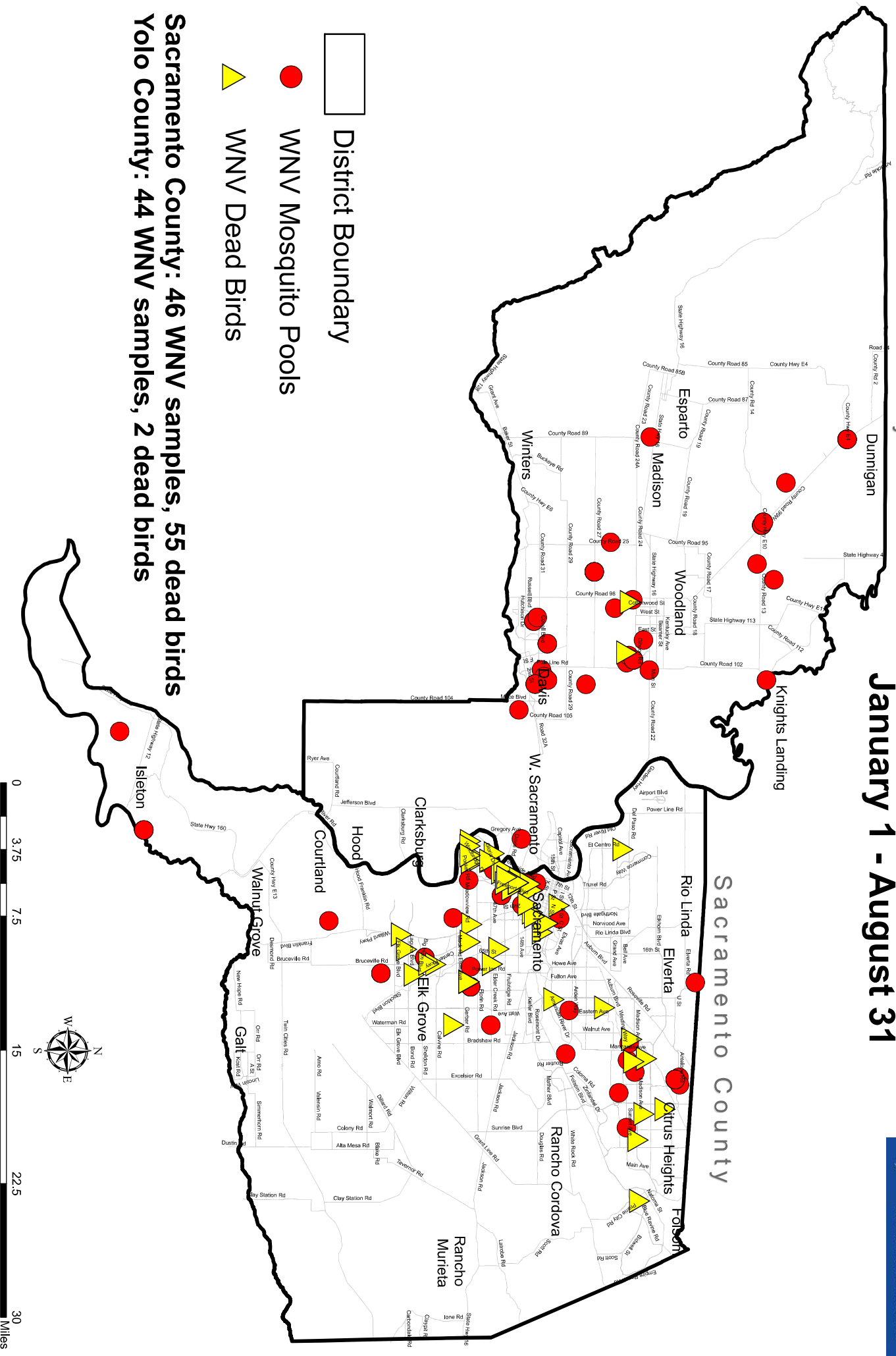


Treatment Areas: 445,729 acres treated

District Rice: 43,651 planted acres

Yolo County

2024 West Nile Virus Activity January 1 - August 31



Sacramento-Yolo Mosquito and Vector Control District

September 17, 2024 Board Meeting

9. **Closed Session-Significant Exposure to Litigation Pursuant to (Gov. Code § 54956.9(b)): (1 Matter)**