

**BOARD OF TRUSTEES
REGULAR BOARD MEETING**

DATE: October 9, 2024

TIME: 7:00 p.m.

LOCATIONS: District Headquarters, 595 Helman Lane, Cotati, CA. 94931

Videoconference & Teleconference Option:

[Zoom Link](#) Meeting ID: 839 1827 7830 Telephone Access: 1-669-900-9128

* Sonoma Satellite Location: Alio Labs Inc., 5793 Skylane Blvd., Suite D, Windsor, CA. 95492

* Marin Satellite Location: Central Marin Police Authority, Community Room, 250 Doherty Dr., Larkspur, CA. 94939

* 71 Montevideo Wy., San Rafael, CA. 94903

* 2352 Mar East St., Tiburon, CA. 94920

* 104 Jimenez St., Sante Fe, NM. 87501

* 903 Hacienda Cir., Rohnert Park, CA. 94928

* 1 Tenaya Ln., Novato, CA. 94947

* 41 Ebbtide Passage, Corte Madera, CA. 94925

*Items marked * are enclosed attachments.*

Items marked # will be handed out at the meeting.

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL** (*13 members must be present for a quorum*)

Bruce Ackerman, Fairfax

Cathy Benediktsson, Tiburon (**Secretary**)

Gail Bloom, Larkspur

Tamara Davis, Sonoma Co. at Large

Laurie Gallian, Sonoma

Rika Gopinath, San Rafael

Susan Harvey, Cotati

Susan Hootkins, Petaluma

Evan Kubota, Windsor

Alison Marquiss, Corte Madera

Shaun McCaffery, Healdsburg

Vicki Nichols, Sausalito

Diana Rich, Sebastopol (**Second V.P.**)

Herb Rowland, Jr., Novato

Ed Schulze, Marin Co. at Large

Richard Snyder, Belvedere

David Witt, Mill Valley (**First V.P.**)

Carol Pigoni, Cloverdale (**President**)

Open Seats:

Rohnert Park, Ross, one Marin County at Large, San Anselmo, Santa Rosa and one Sonoma County at Large

In accordance with the Americans with Disabilities Act, if you require special assistance to participate in this meeting, please contact the Marin/Sonoma Mosquito & Vector Control District (MSMVCD) at 1-800-231-3236.

Translators, American Sign Language interpreters, and/or assistive listening devices for individuals with hearing disabilities will be available upon request. A minimum of 48 hours is needed to ensure the availability of translation service.

MSMVCD hereby certifies that this agenda has been posted in accordance with the requirements of the Government Code.

4. **PUBLIC TIME**

*Public Time is time provided by the board so the public may make comment on any item **not on the agenda**.*

The public will be given an opportunity to speak on each agenda item at the time the item is presented. Once the public comment portion of any item on this agenda has been closed by the Board, no further comment from the public will be permitted unless authorized by the Board President and if so authorized, said additional public comment shall be limited to the provision of information not previously provided to the Board or as otherwise limited by order of the Board.

We respectfully request that you state your name and address and provide the Board President with a Speaker Card so that you can be properly included in the consideration of the item.

Please limit your comments to three (3) minutes per person or twenty (20) minutes per subject in total so that all who wish to speak can be heard.

5. **CONSENT CALENDAR**

A. **APPROVAL OF AGENDA**

B.* **MINUTES** – Minutes of Board Meeting held on September 11, 2024.

C.* **FINANCIAL REPORTS** – Accept Financial Reports for September 2024.

ACTION NEEDED

RECOMMENDATION: Approve and accept the consent calendar.

INFORMATION ENCLOSED

6. **ITEMS REMOVED FROM CONSENT**

7. **INFORMATION ONLY**

A.# **Presentation from Capital Program Management (CPM)**

B.* **Quorum Discussion**

8. **COMMITTEE REPORTS**

A. **Executive Committee**
Report by President Carol Pigoni

B. **Budget Committee**
No Report

C. **Audit Committee**
Report by Laurie Gallian

D. **Policy Committee**
No Report

9. **DEPARTMENT REPORTS**

A.* **Administrative/Manager's Report**
Report by Peter Bonkrude

B.* **Operations/Asst. Manager's Report**
Report by Erik Hawk

C.* **Laboratory/Scientific Programs Manager's Report**
Report by Dr. Kelly Furey

INFORMATION ENCLOSED

10. **NEW BUSINESS**

A.* **Audited Financial Statement for the Fiscal Year Ending June 30, 2024**

ACTION NEEDED

RECOMMENDED ACTION: Receive the presentation by Maze & Associates and accept the FY 2023-24 Audit ending June 30, 2024.

INFORMATION ENCLOSED

B.* **Discussion and/or Approval to Change the Regular Board Meeting Time**

ACTION NEEDED

RECOMMENDED ACTION: Consider a motion to approve moving the regular board meeting start time from 7:00 PM to 6:00 PM.

INFORMATION ENCLOSED

C.* **Authorization for District Manager to Sign Cooperative Agreement with the California Department of Public Health**

ACTION NEEDED

RECOMMENDED ACTION: Approve the authorization of the District Manager to sign Cooperative Agreement with the California Department of Public Health.

INFORMATION ENCLOSED

D.* **Authorization for the District Manager to Create and Execute Contracts, subject to counsel review, with VeeMac LLC for mobile data collection system and related transitional expenses at a cost not to exceed \$135,000**

ACTION NEEDED

RECOMMENDED ACTION: Approve the authorization of the District Manager to create and execute contracts, subject to review by counsel, with VeeMac LLC for mobile data collection software and related transitional expenses at a cost not to exceed \$135,000.

INFORMATION ENCLOSED

E.* First Amendment to the District Manager Employment Agreement

ACTION NEEDED

RECOMMENDED ACTION: Consider a motion to approve the First Amendment to the District Manager Employment Agreement, which clarifies and enhances the terms governing the District Manager's benefits package.

INFORMATION ENCLOSED

F.* Side Letter Agreement with Unrepresented Employees: Additional Benefits Pursuant to Resolution 2022/23-16

ACTION NEEDED

RECOMMENDED ACTION: Approve the Side Letter Agreement between the Marin/Sonoma Mosquito and Vector Control District (MSMVCD) and the District's Unrepresented Employees.

INFORMATION ENCLOSED

11. WRITTEN COMMUNICATIONS

CORRESPONDENCE RECEIVED BY THE DISTRICT FROM RESIDENTS OR ANY OTHER PARTY SHALL BE READ ALOUD OR HANDED OUT TO THE BOARD

12. OPEN TIME FOR BOARD OR STAFF COMMENTS

13. ADJOURNMENT

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

September 11, 2024
MINUTES

1. **CALL TO ORDER**

President Pigoni called the meeting to order at 7:06 p.m.

2. **PLEDGE OF ALLEGIENCE**

3. **ROLL CALL**

Members present:

Benediktsson, Cathy
Bloom, Gail
Davis, Tamara
Gallian, Laurie
Gopinath, Rika
Harvey, Susan
Hootkins, Susan
Kubota, Evan

McCaffery, Shaun
Nichols, Vicki
Rich, Diana
Schulze, Ed
Snyder, Richard
Witt, David *Arrived at 7:23*
Pigoni, Carol

Members absent:

Ackerman, Bruce
Marquiss, Alison
Rowland Jr., Herb
Thompson, Michael

Open seats: Ross, one Marin County at Large, San Anselmo, Santa Rosa and one Sonoma County at Large

Others present:

Peter Bonkrude, District Manager
Erik Hawk, Assistant Manager
Liz Garcia, Administrative Services Manager
Dawn Williams, Administrative Technician (Confidential)
Janet Coleson, General Counsel

A quorum was present and due notice had been published.

4. **PUBLIC TIME**

No public comment.

5. CONSENT CALENDAR

A. CHANGES TO AGENDA/APPROVAL OF AGENDA

B. MINUTES – Minutes of Board Meeting held on August 14, 2024.

C. FINANCIAL REPORTS – Accept Financial Reports for August 2024.

It was M/S Trustee Davis/Trustee Schulze to accept the Consent Calendar with Item 5, C. Financial Reports removed to be discussed in Item 6.

Motion passed with a roll call vote:

Ayes: Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Gallian, Trustee Gopinath, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee McCaffery, Trustee Nichols, Trustee Rich, Trustee Schulze, Trustee Snyder and Trustee Pigoni

No: (none)

Abstain: (none)

Absent: Trustee Ackerman, Alison Marquiss, Trustee Rowland, Trustee Thompson and Trustee Witt

6. ITEMS REMOVED FROM CONSENT

C. FINANCIAL REPORTS – Accept Financial Reports for September 2024.

Trustee Snyder inquired about receiving a more comprehensive Financial Statement. Manager Bonkrude explained per board's direction we provide a quarterly comprehensive financial report but will look into expanding it more to a monthly comprehensive financial report.

It was M/S Trustee Gallian/Trustee Harvey to accept Consent Calendar Item C. Financial Reports as presented.

Motion passed with a roll call vote:

Ayes: Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Gallian, Trustee Gopinath, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee McCaffery, Trustee Nichols, Trustee Rich, Trustee Schulze, Trustee Snyder and Trustee Pigoni

No: (none)

Abstain: (none)

Absent: Trustee Ackerman, Alison Marquiss, Trustee Rowland, Trustee Thompson and Trustee Witt

7. INFORMATION ONLY

No Report

8. COMMITTEE REPORTS

A. Executive Committee
No Report

B. Budget Committee
No Report

- C. **Audit Committee**
No Report
- D. **Policy Committee**
No Report

9. **DEPARTMENT REPORTS**

A. **Administrative/Manager’s Report**

Manager Bonkrude explained that he plans to have RGS provide a 10-year forecast presentation before the end of the year. In the interim the 5-year budget forecast included in the packet gives a snapshot of what is expected with the contracted changes that were voted on at the last meeting along with assumptions. In addition, the MVCAC Conference will be held in Oakland this January 26-29. If any trustees are interested, we ask to be notified soon to schedule accordingly.

B. **Operations/Assistant Manager’s Report**

Assistant Manager Hawk added to his report that the District has an excellent Safety Record of 340 days without an industrial accident. The Safety Committee is doing great work, and the goal is to reach the 1-year and to continue moving forward.

C. **Laboratory/Scientific Programs Manager’s Report**

Scientific Programs Manager Dr. Liebman gave a presentation on designing and field testing EVS traps in addition to her laboratory report included in the board packet.

D. **Community Outreach/Public information Officer**

Nizza provided her update as a written report that was included in the board packet.

10. **NEW BUSINESS**

A. **Discussion and recommendation to approve the District Service Cost Fee Schedule**

It was M/S Trustee Nichols/Trustee Snyder to approve the Service Cost Fee Schedule Sheet for FY 2024-25.

Motion passed with a roll call vote:

Ayes: Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Gallian, Trustee Gopinath, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee McCaffery, Trustee Nichols, Trustee Rich, Trustee Schulze, Trustee Snyder, Trustee Witt and Trustee Pigoni

No: (none)

Abstain: (none)

Absent: Trustee Ackerman, Alison Marquiss, Trustee Rowland and Trustee Thompson

B. Discussion and/or appointment of an Ad Hoc Facilities Improvement Committee

It was M/S Trustee Nichols/Trustee Snyder to approve the formation of an Ad Hoc Facilities Improvement Committee with membership not to exceed 7 members of the Board.

Motion passed with a roll call vote:

Ayes: Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Gallian, Trustee Gopinath, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee McCaffery, Trustee Nichols, Trustee Rich, Trustee Schulze, Trustee Snyder, Trustee Witt and Trustee Pigoni

No: (none)

Abstain: (none)

Absent: Trustee Ackerman, Alison Marquiss, Trustee Rowland and Trustee Thompson

C. Discussion and/or approval to select a firm to facilitate the District's Strategic Plan Process for 2025-2028

It was M/S Trustee Davis/Trustee Schulze to select Advocacy and Management Group, Inc. (AMG) to facilitate the Marin/Sonoma Mosquito and Vector Control District's 2024-2028 Strategic Plan.

Motion passed with a roll call vote:

Ayes: Trustee Benediktsson, Trustee Bloom, Trustee Davis, Trustee Gallian, Trustee Gopinath, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee McCaffery, Trustee Nichols, Trustee Rich, Trustee Schulze, Trustee Snyder, Trustee Witt and Trustee Pigoni

No: (none)

Abstain: (none)

Absent: Trustee Ackerman, Alison Marquiss, Trustee Rowland and Trustee Thompson

11. WRITTEN COMMUNICATIONS

No written communications.

12. OPEN TIME FOR BOARD OR STAFF COMMENTS

Trustee Schulze inquired about whether the District had invited any legislators, aides or county board of supervisors to go out on the Airboat to show them Laguna de Santa Rosa and the issues that it creates. District Manager Bonkrude explained that Assistant Manager Hawk had taken out some County Supervisors during the season. The District does plan to continue the opportunity to further educate on mosquito control issues.

Trustee Rich informed the board that she will not run for Mayor so her term as a board member will end this December. Other board members mentioned that it isn't a requirement to be a council member in order to be appointed to the board.

13. **ADJOURNMENT**

There being no further business to come before the Board, it was M/S Trustee Schulze/Trustee Gopinath to adjourn the meeting at 8:21 p.m.

District Representative
MSMVCD

Date of Approval

Trustee
MSMVCD Board of Trustees

Date of Approval

DRAFT

Vendor	Amount	Description	Fund
ADAPCO, INC.	33,988.81	BACILLUS SPHAERICUS/Bti GRANULES	GENERAL
ADAPCO, INC.	2,514.47	Drione	GENERAL
AFLAC	1,252.56		GENERAL
AG-AIR, INC.	10,210.75	Aerial Application-Helicopter&Drone	GENERAL
ALDRICH NETWORK CONSULTING	87.44	Computers and Laptops	GENERAL
ALDRICH NETWORK CONSULTING	560.78	Computer Software	GENERAL
ALDRICH NETWORK CONSULTING	5,500.00	Network and IT Consulting Services	GENERAL
ASCENT ENVIRONMENTAL, INC.	3,593.10	Other Professional Services	CAPITAL PROJECTS
AT & T	221.70	AT&T	GENERAL
BAY ALARM COMPANY	1,890.00	Alarm Services	GENERAL
BEST BEST & KRIEGER, LLC.	624.00	Legal Counsel	GENERAL
BLACK MOUNTAIN SOFTWARE	7,940.20	Financial System Maintenance Agreement	GENERAL
BRODIE'S TIRE & BRAKE INC.	1,923.01	Vehicle Maintenance	GENERAL
BRODIE'S TIRE & BRAKE INC.	94.80	Trailer Repair	GENERAL
CA SURVEYING & DRAFTING SUPPLY INC. SACR	1,320.00	Computer Software	GENERAL
CAGWIN & DORWARD	686.00	Landscape Services	GENERAL
CALPERS	10,663.86		GENERAL
CALPERS 457 PLAN	12,066.07		GENERAL
CAPITAL PROGRAM MANAGEMENT, INC	5,162.75	Other Professional Services	CAPITAL PROJECTS
CINTAS CORPORATION	2,350.20	Uniforms	GENERAL
CINTAS CORPORATION	348.71	First Aid Supplies and Kits	GENERAL
CINTAS CORPORATION	300.79	COVID-19 Expenses	GENERAL
CITY OF COTATI - IRRIGATION 01-1210-00	1,000.29	Water - Irrigation/Industrial	GENERAL
CITY OF COTATI - SEWER - 12-1220-00	867.52	Water and Sewer	GENERAL
CLARKE MOSQUITO CONTROL PRODUCTS, INC	49,432.68	Methoprene Pellets	GENERAL
COMCAST BUSINESS	836.24	Comcast	GENERAL
Connect Your Care	12.95	Other Professional Services - Human	GENERAL
DELTA DENTAL OF CALIFORNIA	4,155.42	Dental - Active Employees	GENERAL
DIAMONDBACK AIRBOATS LLC	29,170.00	Field Equipment	CAPITAL PROJECTS
ERIC SEDER	678.00	Employee Wellness Benefit	GENERAL
ES OPCO USA LLC.	46,686.43	Methoprene Pellets	GENERAL
ES OPCO USA LLC.	270.97	Wasp Freeze	GENERAL
FOSTER & FOSTER	2,750.00	Cal Employer's Retiree Benefit Trust	GENERAL
FRIZELLE ENOS FEEDS	22.76	Mosquito Traps	GENERAL
GREAT AMERICA FINANCIAL SERVICES	349.54	Copier Supplies	GENERAL
GREAT AMERICA FINANCIAL SERVICES	396.17	Copy Machine Lease	GENERAL
HOME DEPOT CREDIT SERVICES	49.05	Admin Building	GENERAL
HOME DEPOT CREDIT SERVICES	11.97	Grounds	GENERAL
INTERNATIONAL EFFECTIVENESS CENTER	100.00	Human Resources Legal Services	GENERAL
INTERSTATE BATTERY SYSTEM	236.96	Other Field Equipment	GENERAL
INTERSTATE BATTERY SYSTEM	157.42	Vehicle Maintenance	GENERAL
KAISER FOUNDATION HEALTH PLAN	7,225.00		GENERAL
KAISER FOUNDATION HEALTH PLAN	51,959.21	Kaiser - Active Employees	GENERAL
KEVIN BEARDSLEY	398.40	Employee Boot Allowance	GENERAL
LIEBERT CASSIDY WHITMORE	7,050.00	Labor Negotiating Services	GENERAL
LIEBERT CASSIDY WHITMORE	903.50	Human Resources Legal Services	GENERAL
LOWE'S BUSINESS ACCOUNT	18.16	Grounds	GENERAL
MARC NADALE	92.13	Employee Wellness Benefit	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	44,337.84		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	48,347.36	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	38,554.96	Retirement - Employer PEPPA	GENERAL
MARIN INDEPENDENT JOURNAL	2,268.00	Public Relations Newspaper Articles	GENERAL
MARIN INDEPENDENT JOURNAL	113.16	Newspaper and Legal Notices	GENERAL

Vendor	Amount	Description	Fund
MAZE & ASSOCIATES	15,080.00	Annual Audit	GENERAL
MISSION SQUARE RETIREMENT	6,867.38	Retiree Health Savings Account	GENERAL
NATHEN REED	310.00	Employee Boot Allowance	GENERAL
NATIONAL ICE DELIVERY, INC	3,078.00	Dry Ice	GENERAL
NATIONWIDE TRUST COMPANY, FSB	2,050.00		GENERAL
NATIVE SAGE ENVIRONMENTAL CONSULTING	4,140.00	Other Professional Services	CAPITAL PROJECTS
NICK BARBIERI TRUCKING,LLC	15,202.63	Fuel and Oil	GENERAL
NORTH BAY COMMERCIAL SERVICES INC.	2,616.36	HVAC	GENERAL
NORTH COAST TITLE CO.	609.00	Other Professional Services	CAPITAL PROJECTS
P G & E - GAS	1,382.43	Gas and Electricity	GENERAL
P G & G - ELECTRIC	24.64	Gas and Electricity	GENERAL
RECOLOGY SONOMA MARIN	412.57	Solid Waste Collection and Disposal	GENERAL
REESE & ASSOCIATES INC.	4,625.00	Other Professional Services	CAPITAL PROJECTS
RICHARD A. SANCHEZ	1,642.50	Landscape Services	GENERAL
ROBERT MCGOVERN	115.00	Employee Wellness Benefit	GENERAL
SAFETY KLEEN CORP	349.46	Other Maintenance and Repair	GENERAL
SANTA ROSA AUTO PARTS	1,093.48	Vehicle Maintenance	GENERAL
SANTA ROSA FIRE EQUIPMENT, INC.	1,978.21	Fire Extinguishers	GENERAL
SANTA ROSA FIRE EQUIPMENT, INC.	393.75	Grounds	GENERAL
SCI CONSULTING GROUP	29,798.82	Assessment Management Services	GENERAL
SONOMA MEDIA GROUP	8,069.00	Radio Advertising	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	103.00	Public Relations Newspaper Articles	GENERAL
SONOMA MEDIA INVESTMENTS, LLC	103.00	Newspaper and Legal Notices	GENERAL
TASC	1,608.30		GENERAL
TEAMSTERS LOCAL 665 - UNION	1,550.00		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	1,162.50		GENERAL
TEAMSTERS LOCAL UNION NO. 856 HEALTH AND	6,221.06	Teamsters Anthem	GENERAL
THE HARTFORD	302.40	Sentry Life and Hartford Life	GENERAL
UPS	347.52	Disease Surveillance and Testing (DART)	GENERAL
US BANK	62.97	Personnel Truck Equipment	GENERAL
US BANK	1,831.57	Other Clothing and Safety Supplies	GENERAL
US BANK	588.00	Food for Trustee Meetings	GENERAL
US BANK	61.62	Other Food and Household Supplies	GENERAL
US BANK	505.76	Office Supplies	GENERAL
US BANK	9.68	Postage and Postage Supplies	GENERAL
US BANK	24.08	Presentation Supplies	GENERAL
US BANK	398.02	Other Outreach and Education Supplies	GENERAL
US BANK	38.46	Other Lab Supplies	GENERAL
US BANK	214.92	Fish Supplies	GENERAL
US BANK	79.75	Mosquito Traps	GENERAL
US BANK	-940.61	Computers and Laptops	GENERAL
US BANK	576.03	Computer Software	GENERAL
US BANK	437.99	Printers	GENERAL
US BANK	30.08	Other Computer Equipment/Tools	GENERAL
US BANK	156.20	Admin Building	GENERAL
US BANK	43.79	Research	GENERAL
US BANK	192.82	Other Memberships and Subscriptions	GENERAL
US BANK	962.91	Staff Travel	GENERAL
US BANK	475.00	Booth Rental	GENERAL
VECTOR-BORNE DISEASE ACCOUNT	328.00	Employee Training	GENERAL
VERIZON WIRELESS	4,172.44	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	761.94	Vision Service Plan - Active Employees	GENERAL
WILLIAM D. WHITE CO., INC.	689.50	Grounds	GENERAL

10/02/24
09:37:22

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Claim Recap by Vendor
For the Accounting Period: 9/24

Page: 3 of 3
Report ID: AP100C

Vendor	Amount	Description	Fund
WORTHINGTON ARCHITECTURE & DESIGN INC.	700.00	Other Professional Services	CAPITAL PROJECTS
Total:	565,389.02		

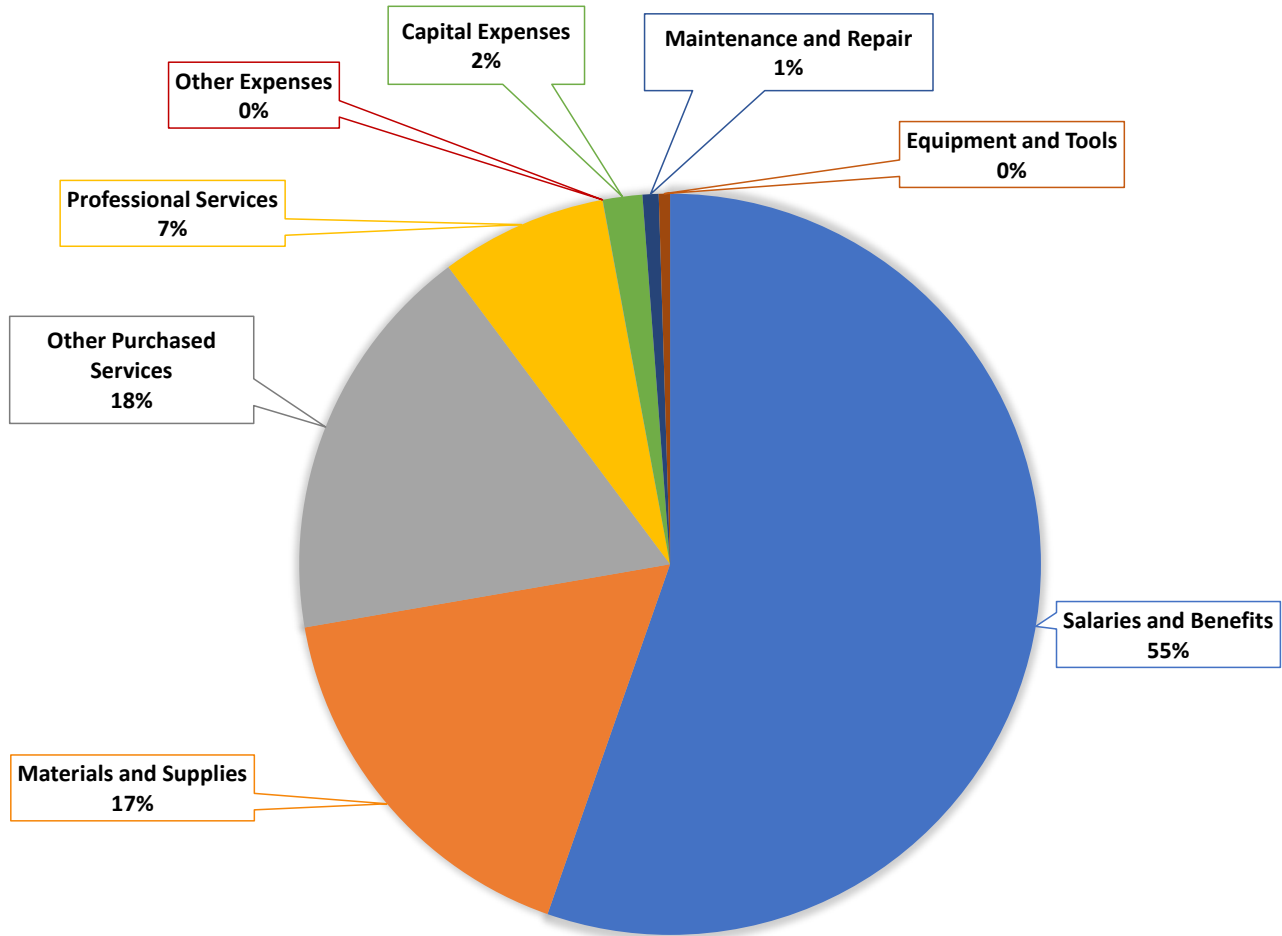
Objects 6000-6099

Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
6010 Salaries and Wages	367,448.36	1,105,415.18	4,469,471.00	4,469,471.00	3,364,055.82	25%
6012 Marin County Emp Retirement Assoc.	2,520.16	7,279.91	28,704.00	28,704.00	21,424.09	25%
6014 Overtime	313.50	2,049.49	27,500.00	27,500.00	25,450.51	7%
6015 Seasonal Wages	37,932.16	109,866.11	291,900.00	291,900.00	182,033.89	38%
6016 Trustee Wages	3,475.00	3,475.00	28,800.00	28,800.00	25,325.00	12%
6022 Medicare Employer portion	5,752.33	17,305.96	69,039.00	69,039.00	51,733.04	25%
6023 FICA (Social Security)	2,586.68	7,047.65	18,097.00	18,097.00	11,049.35	39%
6030 Retirement - Employer Classic	48,347.36	138,808.51	613,459.00	613,459.00	474,650.49	23%
6032 Retirement - Employer PEPRA	38,554.96	111,598.49	434,642.00	434,642.00	323,043.51	26%
6041 Kaiser - Active Employees	51,959.21	157,159.41	737,164.00	737,164.00	580,004.59	21%
6043 Dental - Active Employees	4,155.42	12,466.26	52,312.00	52,312.00	39,845.74	24%
6045 Vision Service Plan - Active	761.94	2,285.82	9,844.00	9,844.00	7,558.18	23%
6047 Teamsters Anthem	6,221.06	18,663.18	79,504.00	79,504.00	60,840.82	23%
6051 Sentry Life and Hartford Life	302.40	907.20	4,900.00	4,900.00	3,992.80	19%
6053 Employee Assistance Program (EAP)	0.00	0.00	1,248.00	1,248.00	1,248.00	0%
6054 District 457 Retirement Match	3,675.54	3,675.54	0.00	0.00	-3,675.54	0%
6055 Employee Boot Allowance	708.40	1,021.32	7,600.00	7,600.00	6,578.68	13%
6057 Employee Wellness Benefit	885.13	1,258.96	21,100.00	21,100.00	19,841.04	6%
6059 State Unemployment	9.20	865.54	14,812.00	14,812.00	13,946.46	6%
6061 Retiree Spousal - Teamsters, WHA	0.00	0.00	0.00	0.00	0.00	0%
6063 Retiree Spousal - Kaiser	0.00	0.00	0.00	0.00	0.00	0%
6065 Retiree Medical Benefit	0.00	27,313.29	351,600.00	351,600.00	324,286.71	8%
6067 Retiree Health Savings Account	6,867.38	18,273.80	64,681.00	64,681.00	46,407.20	28%
6068 Cal Employers' Pension Prefunding	0.00	0.00	0.00	0.00	0.00	0%
6069 Cal Employer's Retiree Benefit	2,750.00	2,750.00	123,000.00	123,000.00	120,250.00	2%
6XXX Object Group Total	585,226.19	1,749,486.62	7,449,377.00	7,449,377.00	5,699,890.38	23%
Grand Total:	585,226.19	1,749,486.62	7,449,377.00	7,449,377.00	5,699,890.38	23%

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Monthly Budget Summary Report
 September 2024

	Current Month Commitments	Year To Date Commitments	Current Appropriation	Available Appropriation	Percent Committed	% of Total Expenses
Salaries and Benefits	\$585,226	\$1,749,487	\$7,449,377	\$5,699,890	23%	55%
Materials and Supplies	157,958	534,485	1,213,374	678,889	44%	17%
Other Purchased Services	21,826	554,088	1,120,032	565,944	49%	18%
Professional Services	105,037	229,897	1,008,684	778,787	23%	7%
Other Expenses	301	301	818,320	818,019	0%	0%
Capital Expenses	29,170	54,375	324,220	269,845	17%	2%
Maintenance and Repair	7,553	22,124	104,600	82,476	21%	1%
Equipment and Tools	4,389	15,450	88,940	73,490	17%	0%
	\$911,459	\$3,160,207	\$12,127,547	\$8,967,340	26%	100%

YEAR TO DATE COMMITMENTS BY TYPE



101 GENERAL

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Current YTD	Budget	Variance
REVENUES							
TAXES MARIN COUNTY							
4110 Current Secured		141			141	3,008,884	-3,008,743
4115 Current Unsecured						57,463	-57,463
4125 Prior Unsecured						2,500	-2,500
4130 Benefit Assessment Marin						1,144,500	-1,144,500
4135 Benefit Assessment Marin						192,159	-192,159
4150 Supplemental Taxes						71,800	-71,800
4160 RDA Residual						20,300	-20,300
Total TAXES MARIN COUNTY		141			141	4,497,606	-4,497,465
TAXES SONOMA COUNTY							
4210 Current Secured						3,499,620	-3,499,620
4215 Current Unsecured						107,100	-107,100
4220 Secured Delinquent						17,340	-17,340
4230 Benefit Assessment Sonoma						2,062,800	-2,062,800
4235 Benefit Assessment Sonoma						1,011,581	-1,011,581
4239 Delinquent Special						26,800	-26,800
4250 Sonoma Supplemental Taxes						50,000	-50,000
4260 Sonoma RDA						-92,300	92,300
Total TAXES SONOMA COUNTY						6,682,941	-6,682,941
USE OF MONEY & PROPERTY							
4310 Investment Earnings						250,000	-250,000
Total USE OF MONEY & PROP						250,000	-250,000
STATE & FEDERAL							
4410 Homeowners Property Tax						10,140	-10,140
4420 In-Lieu Tax						300	-300
4490 Other State Aid						200	-200
Total STATE & FEDERAL						10,640	-10,640
CHARGES FOR SERVICES							
4510 Miscellaneous Services	46,186				46,186	325,000	-278,814
Total CHARGES FOR SERVICE	46,186				46,186	325,000	-278,814
OTHER REVENUE							
4910 Refunds and	1,995				1,995	25,000	-23,005
4920 Insurance Refunds and	7,101				7,101		7,101
4930 Sales of District	985				985	500	485
Total OTHER REVENUE	10,081				10,081	25,500	-15,419
Total REVENUES	56,408				56,408	11,791,687	-11,735,279
Net Income (Loss) from Operations	56,408				56,408		
Net Income (Loss)	56,408	0	0	0	56,408		

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Quarterly Balance Sheet Comparison Report
September 2024

	6/30/2024	Change from June 30, 2024	9/30/2024	
Current Assets				
Cash with Marin County	\$ 17,376,004	\$ (2,795,783)	\$ 14,580,221	
Cash at Exchange Bank	43,509	280,377	323,886	
Petty Cash	350	-	350	
Deposits with VCJPA	904,732	-	904,732	**
Deposits in CEPPT	1,925,747	-	1,925,747	**
Accounts Receivable	2,083,876	(179,917)	1,903,959	
Property Taxes Receivable	395,110	(395,110)	-	
Compensated Absences - Amount to be Provided	520,895	-	520,895	**
Inventory	168,058	-	168,058	
Total Current Assets	\$ 23,418,281	\$ (3,090,432)	\$ 20,327,849	
Liabilities and Equity				
Current Liabilities				
Accounts Payable	\$ 96,454	\$ (91,870)	\$ 4,584	
Other Payables	1,433	(1,033)	400	
Deferred Revenue	1,880,426	-	1,880,426	
Compensated Absences	520,895	-	520,895	**
Total Current Liabilities	\$ 2,499,208	\$ (92,903)	\$ 2,406,305	
Equity				
Non-Spendable: Inventory	168,058	-	168,058	**
Assignment for Deposits with VCJPA	904,732	-	904,732	**
Assignment for No Income Period	5,059,577	-	5,059,577	**
Commitment for Public Health Emergency	2,023,831	-	2,023,831	**
Assignment for Pension Prefunding Trust	1,925,747	-	1,925,747	**
Unassigned	8,630,011	2,207,116	10,837,128	
CURRENT YEAR INCOME/(LOSS)	2,207,116	(5,204,646)	(2,997,530)	
Total Equity	\$ 20,919,073	\$ (2,997,530)	\$ 17,921,543	
Total Liabilities & Equity	\$ 23,418,281	\$ (3,090,432)	\$ 20,327,849	

NOTES:

Shaded items have offsets in the Assets section and Liabilities and Equity section.

**These balances do not change throughout the year. They are updated at June 30th.

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

Quarterly Key Figures Comparison Report

September 2024

Balance at June 30, 2024	Change from Year End	Balance as of September 30, 2024
-----------------------------	-------------------------	-------------------------------------

Cash and Investments

Marin County \$17,376,004 June 30, 2024	\$(2,795,783)	Marin County \$14,580,221 Sept. 30, 2024
Exchange Bank \$43,509 June 30, 2024	\$280,377	Exchange Bank \$323,886 Sept. 30, 2024
Petty Cash \$350 June 30, 2024	\$0	Petty Cash \$350 Sept. 30, 2024

Deposits

VCJPA \$904,732 June 30, 2024	\$0 Balance Adjusted every June	VCJPA \$904,732 Sept. 30, 2024
---	---	--

Retirement

MCERA - Net Pension Liability \$2,412,815 June 30, 2024	\$0 Balance Adjusted every June	MCERA - Net Pension Liability \$2,412,815 Sept. 30, 2024
---	---	--

Employee distribution: 16 Classic, 19 Pepra and 1 Not participating (part-time employee)

CERBT \$9,109,334 June 30, 2024	\$711,441	CERBT \$9,820,775 Sept. 30, 2024
---	------------------	--

CERBT, California Employer's Retiree Benefit Trust, to pay for Tier One retiree health benefits. General Ledger updated in June

CEPPT \$1,925,747 June 30, 2024	\$134,721	CEPPT \$2,060,468 Sept. 30, 2024
---	------------------	--

CEPPT, California Employers' Pension Prefunding Trust, to meet MCERA requirements. General Ledger updated in June



DATE: October 9th, 2024

SUBJECT: Quorum Discussion

BACKGROUND

As the Board continues to adapt to hybrid meetings, where members can attend either in-person or remotely, several logistical challenges have surfaced. One of the most pressing issues is the consistent difficulty in establishing a quorum, which can delay decision-making and hinder the Board's ability to efficiently conduct business. This report outlines the challenges faced in this area and emphasizes the importance of clear and timely communication among Board members and staff to ensure quorum and meeting efficacy.

Effective communication is essential in overcoming these challenges. Clear, consistent communication can mitigate many of the issues affecting quorum by ensuring all board members are aware of the meeting logistics and expectations.

1. Advance Notice

Providing early and regular meeting notifications gives members sufficient time to resolve scheduling conflicts and ensures they can arrange the necessary technology for remote participation.

2. Coordination Between Board Members and Staff

Open communication between board members and staff is critical to anticipating attendance issues. Staff should actively engage with members prior to meetings to confirm attendance and troubleshoot any potential barriers (e.g., technological or scheduling conflicts).

Recommendations

- **Implement Pre-Meeting Confirmations:** Staff should regularly follow up with board members in advance of each meeting to confirm attendance. Staff will send out an email before each Regular, Special, or Committee meeting to confirm attendance. At least seven (7) days prior to the regular board meeting, the board members should communicate to the District whether they plan to attend the meeting and from where they plan to attend the meeting.
- **Enhanced Calendar Coordination:** The District will provide a tentative schedule for the upcoming meetings to the Board of Trustees, which should provide members with sufficient notice for the regular meeting dates.

STAFF RECOMMENDATION

Informational Only

FISCAL IMPACT

No Fiscal Impact



Manager's Report

October 3rd, 2024

595 Helman Lane
Cotati, CA 94931
707.285.2200
707.285.2210 fax

www.msquitos.com

Peter Bonkrude
District Manager

BOARD OF TRUSTEES

Carol Pigoni,
President
Cloverdale

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Windsor

Alison Marquiss
Corte Madera

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Healdsburg

Vicki Nichols
Sausalito

Herb Rowland Jr.
Novato

Ed Schulze
Marin County At Large

Richard Snyder
Belvedere

Board Committee Changes

We are currently reviewing the composition of the board committees to ensure that each aligns with our evolving needs and priorities. As part of this process, we are proposing the formation of a new **Finance Committee** (combining Audit, Budget and Fiscal Strategies) to enhance financial oversight and provide additional support as we navigate upcoming financial changes (see details below). Additional adjustments to other committee assignments may also be considered to optimize participation and effectiveness, including sunsetting Ad hoc committees that do not have a current charge/project.

District Strategic Planning

Our strategic planning for the District is moving forward with pre-work underway for the remainder of the calendar year. This will include gathering data, feedback, and conducting internal assessments to prepare for a strategic planning workshop, which is scheduled for **Spring**. The workshop will help shape our direction for the next several years, ensuring alignment with community needs and regulatory mandates. Staff will be providing updates and pre-work materials to the board as they are developed.

Agenda Notifications

In order to maintain transparency and comply with legal requirements, we will continue to notify newspapers about meeting agendas. However, we will not be paying for formal advertisements of the agenda. This approach ensures the public remains informed while managing District costs efficiently.

Financial Management Changes

Significant updates are coming in the area of financial management. Key developments include:

- Establishing a **new financial policy** that will guide our fiscal practices and internal controls moving forward.
- Separating our banking activities from **Marin County**, which will provide us with greater autonomy and financial flexibility.
- A comprehensive **10-year budget forecast** is being developed to ensure the long-term financial sustainability of the District. This forecast will provide a clearer picture of future revenue and expenditure trends, allowing us to make informed decisions.
- A request has been submitted to **CalOES** for a **Cybersecurity Grant** of up to **\$216,000** to enhance our digital infrastructure and protect our systems against potential cyber threats.

IT and Data Collection Improvements

We are currently in the process of investigating new **IT services** to strengthen our technical operations. This includes selecting a new **data collection system** that will streamline District operations and provide better reporting and analysis tools for fieldwork. This system will be vital for improving the efficiency of our field operations and ensuring accurate, real-time data collection for mosquito and vector control activities.

Construction Project Update

The District's potential construction project has reached a critical juncture as recent cost estimates provided by our construction project management firm (CPM) show a significant increase in anticipated expenses. The in-depth estimate revealed that the overall costs have escalated beyond initial expectations.

In response to these developments, the District will be reviewing several options for moving forward. This will include:

- **Revising the project scope:** We will reassess the design and construction plans to identify areas where adjustments can be made to reduce costs while still meeting the needs of the District.
- **Investigating potential building savings:** Opportunities to optimize cost efficiencies, whether through material choices or construction techniques, will be explored.
- **Reviewing financing options:** The District will evaluate various financing solutions to ensure that the project remains financially viable and within budget.

The findings and options will be presented to the Board for further review and direction in the coming months.

Video Training Series

To further support our board and staff development, we are planning to launch a **video training series** covering several critical areas, including:

- **Administrative functions**
- **Vector Control operations**
- **Governance topics**

Additionally, there will be an optional **ride-along with a technician** that covers each board member's area, providing firsthand insight into our field operations and how they relate to the work of the District. This series will be available to all board members and staff.

Notable Events:

- Safety Committee Meeting
- MVCAC IT Committee Meeting
- Met with Staff to discuss selection of Data Collection System
- Executive Committee Meeting
- Met with CPM to discuss updated estimate for construction project

- Met with staff from Sonoma County Supervisor Lynda Hopkins' office for a tour of the District facilities
- Met with Bay Area working group to finalize the program description for the PEIR addendum template
- Attended Audit Committee Meeting
- Met with CPS to discuss HR support services
- Attended presentation from our Education Programs Specialist at McNear Elementary School
- Attended MVCAC Regional Manager's Meeting
- Attended meeting with AMCA and Media Cause to discuss the ongoing development of a National Media Campaign
- Attended the Society of Vector Ecology Conference in Fort Collins, CO.
- Met with Apex IT to discuss IT projects and the CalOES Cybersecurity Grant
- Met with VC3 IT to discuss IT projects and the CalOES Cybersecurity Grant
- Received Software demonstrations from Leading Edge, Frontier Precision and VeeMac LLC.

Assistant Manager's Report

- Several high tide events occurred in late September at or above six feet in magnitude, with more to come in October. Operations staff will continue to perform careful surveillance to catch the final *Aedes dorsalis* (a.k.a. pale marsh mosquito) larval populations of the season. The goal is to prevent substantial adult hatches and eggs from being deposited in the marshes, which could be viable in late winter and into 2025.
- The District continues to receive multiple service requests for yellowjacket-related issues daily. Although the total number of yellowjacket service requests was about 50% higher by this time last year, staff are still busy controlling nests. The reason for the difference in yellowjacket requests between years is unclear. The yellowjackets have become increasingly aggressive with the onset of fall.
- The seasonal staff are doing good work and providing much-needed assistance. The Seasonal Receptionist assists with service requests and several office tasks, the Surveillance Assistants in the laboratory are busy working adult mosquito traplines in both counties and other work to support the laboratory, and the Field Assistants in the operations department are doing yellowjacket control and visiting sources of mosquito production. We have received multiple compliments from the public regarding the excellent service provided by our seasonal staff.
- The Certified Unified Program Agency for Sonoma County inspected the District's hazardous materials management program. The District's program passed inspection and we received several compliments from the inspector. Our Mechanic/Facilities Manager did a good job leading the inspection.
- The Source/Reduction Wastewater Specialist is working closely with irrigators to manage irrigation and prevent ponded water during this critical time of year relative to mosquito-borne disease transmission.
- The District continues to receive service requests for rat-related issues. The Rodent Control Specialist and I have been working on some large-scale issues, one of which involves several agencies. We have provided detailed reports and guidance regarding these issues.
- The Director of Community Initiatives, Che' Casul, from Sonoma County Supervisor Lynda Hopkins's office, visited the District for a tour and to discuss our programs on September 26th. He commented that he was impressed with our facilities, equipment, and the depth of our programs. Che' requested a tour of the District facilities after attending the airboat tour of the Laguna de Santa Rosa early this summer.
- We are nearing the end of the mosquitofish season. Mosquitofish will be available until mid-October. As the fall season progresses, mosquitofish activity slows, they eventually stop feeding and, thus, are no longer a viable mosquito control tool. Mosquitofish will begin feeding again and will be available for distribution in spring.

- Operations staff have started planning projects for the winter months. There is a lot of work that needs to be coordinated and completed this winter in preparation for the 2025 season!
- Four Vector Control Technicians and the Source Reduction/Wastewater Specialist will take exams for the State of California Department of Public Health Vector Control Technician certifications in November.
- We have received payment from the California Department of Fish and Wildlife for outstanding invoices for mosquito control services from fiscal year 23/24, totaling \$114,404.82. I am currently working with CDFW staff regarding the payment of additional past-due invoices and future invoices.

Scientific Programs Update

In September, laboratory staff continued adult mosquito surveillance at 66 weekly set locations. Combined with operations, a total of 352 adult mosquito traps were set this month. In addition, Biologist Kristen Holt and Lead Biologist Sarah Brooks identified over 14,000 larvae in over 480 larval samples.

Five hundred and thirty-one (531) pools of adult female *Culex* species mosquitoes were submitted to the UC Davis DART laboratory for testing for West Nile virus, St. Louis encephalitis virus, and western equine encephalitis virus, all of which tested negative. The graph below shows a comparison of the cumulative number of pools tested for 2024 as compared with 2023 and the 5-year average.

To date the laboratory has sampled 11 dead birds reported by the public, all of which tested negative for West Nile virus. The statewide dead bird hotline will close for the winter on October 11.

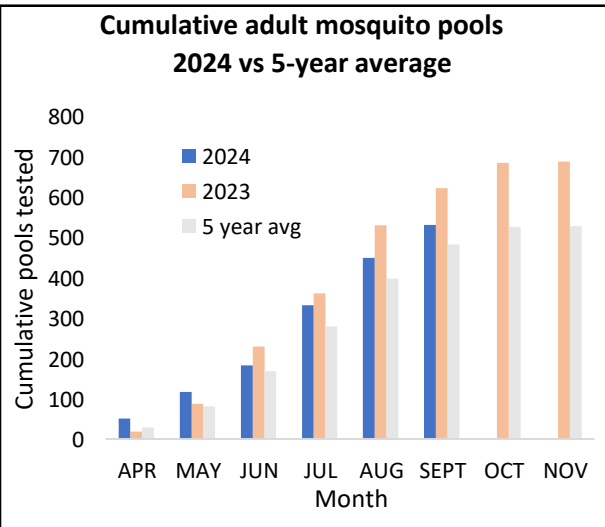
Tick sentinel site surveillance continued at Foothill Regional Park, the Marin Municipal Water District (MMWD), and Annadel State Park in September. Notably, a single *Ixodes pacificus* nymph was identified at the MMWD in September. This serves as a reminder that though tick prevalence is low during the fall months, there is always a potential risk of exposure.

Additional activities:

- Laboratory staff continue to evaluate the original Furey 3000 – CO₂ adult mosquito trap design, as well as a new design that utilizes a less expensive and more ubiquitous fan.
- Biologist Kristen Holt, Lead Biologist (LB) Sarah Brooks, and Scientific Programs Manager (SPM) Kelly Furey attended demonstrations and participated in discussions for the three database programs the District is considering.
- Biologist Holt and SPM Furey had a two-day training with representatives from ThermoFisher Scientific, including a workflow analysis of the District’s molecular testing program. This training was extremely beneficial, and staff look forward to moving into tick-testing season with our new real-time PCR equipment.
- SPM Furey attended the Society of Vector Ecology meeting in Fort Collins. The presentations provided a lot of interesting information about new and emerging/re-emerging pathogens and vector species. In addition, SPM Furey made several connections for future collaborations with researchers and vector scientists within and outside California.

Species breakdown for adult mosquito traps

Species	Total Adults
<i>Culex erythrothorax</i>	1,825
<i>Culex pipiens</i>	574
<i>Culex stigmatosoma</i>	514
<i>Culiseta incidens</i>	137
<i>Culiseta particeps</i>	132
<i>Culex tarsalis</i>	101
<i>Anopheles franciscanus</i>	26
<i>Anopheles freeborni</i>	18
<i>Aedes sierrensis</i>	16
<i>Culex thriambus</i>	14
<i>Culiseta inornata</i>	10





DATE: October 9th, 2024

SUBJECT: Audited Financial Statement for the Fiscal Year Ending June 30, 2024

BACKGROUND

The District is required by the State of California Government Code to complete an independent audit of its financial statements at the end of each fiscal year. The District prepares annual financial statements in accordance with generally accepted accounting principles. The District's auditor has recently completed its audit of the District's fiscal year 2023-24 statements and found no errors or issues with the District's statements.

Maze & Associates has completed the fiscal year 2023-24 audit of the District's financial statements. Staff is pleased to report that, as in previous years, the auditor's opinion on the District's fiscal year 2023-24 financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District.

The Annual Financial Report includes Management's Discussion and Analysis, which provides a simple narrative introduction, overview and analysis of the basic financial statements. The first two statements, the Statement of Net Position and the Statement of Activities, provide information about the activities of the District as a whole. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All Current year's revenues and expenses are taken into account regardless of when cash is received or paid. Capital assets, including infrastructure and long-term liabilities, are included on a District-wide Statement of Net Position.

Maze & Associates also provided the District with a Memorandum on Internal Control and Required Communications, commonly known as the management report. The management report is intended to provide management and those charged with governance with valuable information regarding the organization. In an audit of financial statements, professional standards require that auditors obtain an understanding of internal controls to the extent necessary to plan the audit. Auditors evaluate each internal control deficiency noted during the audit to determine whether the deficiency, or a combination of deficiencies, is severe enough to be considered a material or significant deficiency. Maze & Associates reported that during their audit, they did not identify any deficiencies in internal controls that they considered to be a material weakness. In addition, their required communications letter, reported that the financial statement disclosures are neutral, consistent, and clear, with nothing further to report.

STAFF RECOMMENDATION

Receive the presentation by Maze & Associates and accept the FY 2023-24 Audit ending June 30, 2024.

FISCAL IMPACT

There is no fiscal impact as a direct result of the proposed action.

**MARIN/SONOMA MOSQUITO AND
VECTOR CONTROL DISTRICT**

**MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

FOR THE YEAR ENDED JUNE 30, 2024

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**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

For The Year Ended June 30, 2024

Table of Contents

	<u>Page</u>
<i>Memorandum on Internal Control</i>	1
<i>Required Communications</i>	3
Significant Audit Matters	3
<i>Qualitative Aspects of Accounting Practices</i>	3
<i>Difficulties Encountered in Performing the Audit</i>	4
<i>Corrected and Uncorrected Misstatements</i>	4
<i>Disagreements with Management</i>	4
<i>Management Representations</i>	4
<i>Management Consultations with Other Independent Accountants</i>	4
<i>Other Audit Findings or Issues</i>	5
Other Matters.....	5

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MEMORANDUM ON INTERNAL CONTROL

To the Board of Trustees of
Marin/Sonoma Mosquito and Vector Control District
Cotati, California

In planning and performing our audit of the basic financial statements of the Marin/Sonoma Mosquito and Vector Control District (District), as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's 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 District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Maze + Associates

Pleasant Hill, California
September 12, 2024

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REQUIRED COMMUNICATIONS

To the Board of Trustees of
Marin/Sonoma Mosquito and Vector Control District
Cotati, California

We have audited the basic financial statements of the Marin/Sonoma Mosquito and Vector Control District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing 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 March 22, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies - Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year.

Unusual Transactions, Controversial or Emerging Areas - 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 - 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:

Estimated Net Pension Liability and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension liability and deferred outflows/inflows of resources are disclosed in Note 6 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net OPEB Liability: Management's estimate of the net OPEB liability is disclosed in Note 7 to the financial statements and is based on actuarial study determined by a consultant, which is based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Depreciation: Management’s estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 4 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Compensated Absences: Accrued compensated absences which are comprised of accrued vacation, holiday, and certain other compensating time is estimated using accumulated unpaid leave hours and hourly pay rates in effect at the end of the fiscal year as disclosed in Note 2F to the financial statements. We evaluated the key factors and assumptions used to develop the accrued compensated absences and determined that it is reasonable in relation to the basic financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments that, in our judgment, could have a significant effect, either individually or in the aggregate, on the District’s financial reporting process.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

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 a management representation letter dated September 12, 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 the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

This information is intended solely for the use of the Board of Trustees and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
September 12, 2024

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**MARIN/SONOMA MOSQUITO AND
VECTOR CONTROL DISTRICT**

COTATI, CALIFORNIA

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2024

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MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

Page

INTRODUCTORY SECTION

Table of Contents.....i

Board of Trustees.....ii

FINANCIAL SECTION

Independent Auditor’s Report 1

Management’s Discussion and Analysis 5

Basic Financial Statements:

District-wide statements:

Statement of Net Position 10

Statement of Activities..... 11

Fund financial statements:

Governmental Funds – Balance Sheet..... 12

Reconciliation of the Governmental Funds Balance Sheet
With the Statement of Net Position 13

Governmental Funds – Statement of Revenues, Expenditures and
Changes in Fund Balances 14

Reconciliation of the Net Change in Fund Balances – Total Governmental Funds
With the Statement of Activities 15

Statement of Revenues, Expenditures, and Changes in Fund
Balance - Budget and Actual – General Fund 16

Notes to Basic Financial Statements 19

Required Supplementary Information

Schedule of the District’s Proportionate Share of the Net Pension Liability (Asset)..... 40

Schedule of Contributions – Retirement Plan..... 41

Schedule of Changes in the Net OPEB Liability (Asset) and Related Ratios 42

Schedule of Contributions – OPEB 43

**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
BOARD OF TRUSTEES
JUNE 30, 2024**

Term Expires

Carol Pigoni, President	January 2027
David Witt, 1st Vice-President	December 2027
Diana Rich, 2nd Vice-President	December 2025
Cathy Benediktsson, Secretary	December 2026
Bruce Ackerman	December 2025
Gail Bloom	December 2028
Tamara Davis	December 2026
Laurie Gallian	December 2026
Rika Gopinath	December 2027
Susan Harvey	December 2026
Susan Hootkins	December 2026
Evan Kubota	December 2026
Alison Marquiss	December 2025
Shaun McCaffery	December 2026
Vicki Nichols	December 2026
Herb Rowland	December 2024
Ed Schulze	December 2027
Richard Snyder	January 2026

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Marin/Sonoma Mosquito and Vector Control District
Cotati, California

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Marin/Sonoma Mosquito and Vector Control District, California (District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2024, and the respective changes in financial position and the General Fund budgetary comparison listed in the Table of Contents as part of the basic financial statements for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, 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 and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Maze + Associates

Pleasant Hill, California
September 12, 2024

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**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

This discussion reflects the District’s present and future programs for the fiscal year beginning July 1, 2023 and ending June 30, 2024 and offers its readers a narrative overview and analysis of the District’s financial activities.

FINANCIAL HIGHLIGHTS JULY 1, 2023—JUNE 30, 2024

- The District’s general fund cash balance (invested with the County of Marin Treasury and the Exchange Bank) at the beginning of the fiscal year was \$15,586,097 and \$17,419,862 at the end of the fiscal year.
- The District’s capital replacement fund cash balance (invested with the County of Marin Treasury) at the beginning of the fiscal year was \$825,428 and \$1,014,728 at the end of the fiscal year.
- The District’s Public Health Emergency fund reserve balance at the beginning of the fiscal year was \$1,698,587 and \$2,023,831 at the end of the fiscal year.
- The District received revenues and charges for services in the amount of \$12,629,247 and spent \$10,249,154 on programmatic and capital expenses. The District’s fund balances increased by \$2,380,093.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the District’s basic financial statements. The District’s basic financial statement is comprised of four (4) components:

- Government-wide Financial Statements
- Fund Financial Statements
- Notes to Basic Financial Statements
- Required Supplementary Information

REPORTING ENTITY

The “Marin Mosquito Abatement District” was formed on November 6, 1915 and later became a California Special District. In 1995, the Marin Mosquito Abatement District changed its name to “Marin/Sonoma Mosquito & Vector Control District” to reflect the additional vector surveillance and control services now offered to the public. Those services include the eradication of in-ground yellowjacket nests and the provision of rodent control advice. The District is empowered under the California Health and Safety Code to take all necessary steps to abate mosquitoes and other vectors, such as rats and yellowjackets. The District also provides robust public outreach and operates an Education Program within the Marin and Sonoma County school systems. The District is governed by a twenty-four (24) member appointed Board of Trustees, which represents both Marin and Sonoma counties (2 seats each) and a seat for each city or town within the two counties. As of June 30, 2024, there were six vacant seats, Rohnert Park, Ross, San Anselmo, Santa Rosa, one Marin Co. at Large and one Sonoma County at Large. The District covers an area of almost 2,300 sq. miles and has a payroll of 35 regular hire, full-time employees, 1 regular hire, part-time employee, and a seasonal workforce of approximately eight employees.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities include all of the financial activities of the District, including long-term items such as capital assets. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's 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 (a) charges paid by recipients of goods or services offered by the programs and (b) funds and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

	FY 2022/23	FY 2023/24	% CHANGE
TOTAL ASSETS	\$27,076,861	\$29,471,304	8.84%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,742,273	4,518,613	20.75%
TOTAL LIABILITIES	3,828,558	4,329,121	13.07%
TOTAL DEFERRED INFLOWS OF RESOURCES	3,648,337	2,047,232	(43.89%)
NET POSITION			
Net Investment in Capital Assets	5,538,060	5,559,190	0.38%
Restricted for Pension Prefunding Trust	1,744,126	1,925,747	10.41%
Unrestricted	16,060,053	20,128,627	25.33%
TOTAL NET POSITION	\$23,342,239	\$27,613,564	18.3%

As of June 30, 2024, the District reported its proportionate share of the net pension liability (Note 6B) as well as the deferred outflows and inflows of resources related to the legacy retiree healthcare plan (OPEB) (Note 7F). The District's net position for fiscal year 2023/24 increased by \$4,271,328 or 18.30%.

STATEMENT OF ACTIVITIES & CHANGES IN NET POSITION

	FY 2022/23	FY 2023/24	% CHANGE
PROGRAM AND GENERAL REVENUE			
Taxes/Assessments	\$10,627,458	\$11,108,665	4.53%
Use of Money and Property	230,399	883,675	334.45%
Other/Program Revenues	344,794	636,907	84.72%
TOTAL GENERAL REVENUE	11,202,651	12,629,247	12.73%
EXPENSES	7,170,817	8,357,922	16.55%
NET POSITION			
Change in Net Position	4,031,834	4,271,325	5.94%
Beginning Net Position	19,310,405	23,342,239	20.88%
Ending Net Position	\$23,342,239	\$27,613,564	18.30%

The District has two main revenue components: Ad valorem property taxes and two Benefit Assessment Districts. The District experienced an increase in assessments and property tax revenue of 4.53%. Other

FUND FINANCIAL STATEMENTS

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column.

MAJOR FUNDS

GASB Statement No. 34 defines major funds and requires that the District's major governmental type funds be identified and presented separately in the financial statements. Major funds are defined as funds that either have assets, deferred inflows, liabilities, deferred outflows, revenues, or expenditures equal to or greater than ten percent of their fund-type total and five percent of the grand total of all fund types. The District has elected to show all funds as major funds.

The General Fund is the main operating fund of the District. This fund is used to account for financial resources not accounted for in other funds.

The Capital Replacement Fund is used to account for all capital related purchases.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The projected budget for the 2024/25 Fiscal Year expenditures is \$12,127,547 with anticipated revenues of \$12,583,207. Revenues are projected to more than cover anticipated expenses by an estimated \$455,660. In accordance with the adopted Reserve Fund Strategy, \$795,320 will be transferred from the Operating Fund to the Capital Replacement Fund. This amount is comprised of a flat annual contribution of \$337,200 plus an additional \$412,800 for items not covered by the existing capital replacement plan. The overall strategy of the capital replacement plan is to adhere to a funding schedule that would set aside sufficient funds through equal annual deposits to meet the District's capital replacement needs over the next 20 years. Ad Valorem taxes represent approximately 57.41% of the District's total revenues. For the 2024/25 fiscal year, we have assumed an increase of 3.0% over our estimated revenues for the current year. In the last four years, these revenues have increased an average of 5.00% per year. Although mortgage rates have increased, which tends to depress sales, demand continues to be strong and supply limited, forcing up prices. Both Sonoma and Marin Counties are desirable areas and we anticipate property values to continue to increase. Special Assessment revenues represent an additional 37.41% of revenue. Assessment District #1 revenues remain relatively constant year to year, as the rate per single-family equivalent is capped at \$12. Costs have increased in 2023/24, as a result, the Board decided to increase the District #2 assessments for fiscal year 2024/25. Investment earnings on the District's main checking account increased to 5.18% as of June 30, 2024, and for fiscal year 2023/24, interest revenues were well above the budgeted amount. For 2024/25, we projected similar interest earnings to the prior year, due to inflation and other factors. We are projecting interest earnings of \$250,000 for next year.

The following factors were considered in preparing the District's Budget for fiscal year 2024/25:

- Working with the valuable guidance of the Budget Committee, while preparing the budget for fiscal year 2024/25, staff continued to implement improved methodologies designed to forecast revenues and expenditures with increasing accuracy. Staff closely examined past trends in salaries, benefits, services and supplies to arrive at a precise expenditure forecast, taking into account prior year actuals. Refinements in financial forecasting were further aided by the budget preparation module included as part of the District's financial management system. This was the third budget to be prepared and presented using the new software. Financial planning and reporting will continue to improve as data is added each fiscal year.
- Staff remains vigilant in controlling costs to the extent possible, adhering closely to the adopted budget and continuing efforts to plan for the specific needs of individual departments. A policy was adopted allowing the District Manager to authorize budget transfers between accounts in the same fund as needed to make minor, administrative budget adjustments. This has improved overall budget maintenance and tracking and reduced the number of items for Board consideration at the comprehensive mid-year budget adjustment.
- Represented employees' memorandum of understanding with the District went through June 30, 2024. For budget purposes, employee medical benefits were increased, but there was not a cost of living increase for employee salaries.
- For fiscal year 2024/25, employer rates for MCERA contributions decreased to 25.96% for the Classic Tier and increased to 21.79% for the PEPRA Tier. The percentage of the budget to be spent on pension contributions will be 5.74%. This year, the District will pay \$123,000 into the established CalPERS OPEB Trust for retiree health care benefits under the legacy plan. The Board of Trustees approved the establishment of a Section 115 Pension Prefunding Trust with CalPERS and has made contributions to date of \$1.9M. The goal is to have between one to three years of pension contribution expenses in the Section 115 Trust, or approximately \$3M.
- There were three capital items included in the 2023/24 budget that were not able to be purchased during the fiscal year. These items have been rolled forward to the 2024/25 fiscal year and are listed below. The capital items planned for purchase or replacement this year include:

Mist Blower

Fuel Management System for the gasoline dispensing vehicle pumps.

The facility site needs assessment (architectural and ecological studies).

Grand Total Capital Fund Anticipated Expenditures: \$674,220

In February 2020, the District completed a thorough analysis of the capital asset replacement program and target fund balances, resulting in a detailed schedule of capital cost projections ending in fiscal year 2039/40. The Board adopted a strategy that sets aside an annual flat contribution of \$337,200 into the Capital Replacement Fund, with the understanding that capital costs will be higher in some years than others. This strategy will aid in preparing budget projections and assist in providing funding for those years with increased replacement needs.

FUTURE EVENTS THAT WILL FINANCIALLY IMPACT THE DISTRICT

- The District ratified the Memorandum of Understanding with the Union representing the covered employees on September 15, 2024. The employees received a combination of equity increases and a 4.00% cost of living increase. The new contract goes through April 1, 2028 and has cost of living increase each July 1st until the end of the contract.
- Although demand for the District's services fluctuates from year to year, the overall trend is upward, taxing the District's operational capacities. Coupled with increasing regulatory requirements, this is increasing the need for office and equipment storage and maintenance space. Studies are underway to consider ways of adding suitable space, with recommendations to be made to the Board of Trustees during the coming year.
- Since the prior audit period, invasive *Aedes aegypti* and *albopictus* mosquitoes have continued to spread, with detections now reported in the counties of Solano and Contra Costa. Although surveillance has not yet detected these mosquitoes in the District's service area, it is quite likely that they will be found here in the future. Other mosquito districts' experience has been that substantial additional staffing, equipment, and supplies are needed to contain and attempt to eradicate such an infestation. Dealing with invasive *Aedes* mosquitoes is very labor-intensive compared to the existing native mosquito populations. Accordingly, the District maintained its public health emergency reserve at 20% of annual budgeted expenditures. A 2023 proposal in the California Legislature to provide \$5m in statewide funding to assist mosquito districts with invasive species was defeated, so mosquito districts must rely on their own funding for the foreseeable future.
- In April 2024, the California Air Resources Board passed its Advanced Clean Fleets (ACF) regulation, which is intended to require the use of zero-emission vehicles in public fleets wherever feasible. This regulation, which took effect on January 1, 2024, may have a significant future effect on the District as well as other state and local government agencies by increasing the amount of reporting required annually for all vehicles added to and removed from a state or local government agency's fleet. Additionally, while no immediate changes to our fleet need to be made, the aggressive compliance timetable will likely require the electrification of the vehicle fleet in the coming years. This is likely to require a significant upgrade in the District's electrical service capacity as well as the purchase and installation of advanced electrical charging equipment for the fleet vehicles. Although staff are studying these mandates, it is too soon to estimate the future costs of compliance with the ACF regulations.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the Marin/Sonoma Mosquito and Vector Control District, 595 Helman Lane, Cotati, CA 94931.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments (Note 3)	\$18,434,591
Restricted Cash (Note 3 and 6C)	1,925,747
Deposits held by VCJPA (Notes 3 and 8)	904,732
Accounts receivable	2,083,876
Property taxes receivable	395,110
Inventory (Note 2E)	168,058
Total current assets	23,912,114
Capital assets (Note 4):	
Nondepreciable:	
Land	675,000
Construction in progress	130,046
Depreciable:	
Structures and improvements	6,956,454
Office equipment	418,947
Office furniture	37,619
Field equipment	199,094
Vehicles	3,491,010
Less: Accumulated depreciation	(6,348,980)
Total capital assets, net	5,559,190
Total Assets	29,471,304
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (Note 6B)	2,785,613
OPEB related (Note 7F)	1,733,000
Total Deferred Outflows of Resources	4,518,613
LIABILITIES	
Current liabilities:	
Accounts payable	121,411
Compensated absences (Note 2F)	234,403
Total current liabilities	355,814
Non-current liabilities:	
Compensated absences (Note 2F)	286,492
Net OPEB liability (Note 7C)	1,274,000
Collective net pension liability (Note 6B)	2,412,815
Total non-current liabilities	3,973,307
Total Liabilities	4,329,121
DEFERRED INFLOWS OF RESOURCES	
Pension related (Note 6B)	1,062,232
OPEB related (Note 7F)	985,000
Total Deferred Inflows of Resources	2,047,232
NET POSITION (Note 5)	
Net investment in capital assets	5,559,190
Restricted for pension prefunding trust (Note 6C)	1,925,747
Unrestricted	20,128,627
Total Net Position	\$27,613,564

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	<u>Program Revenues</u> Charges for Services	Net (Expense) Revenue and Change in Net Position
Governmental Activities:			
Public Health	(\$8,357,922)	\$544,165	(\$7,813,757)
Total Governmental Activities	<u>(\$8,357,922)</u>	<u>\$544,165</u>	<u>(7,813,757)</u>
General revenues:			
Taxes and assessments			11,108,665
Use of money and property			883,675
Other revenues			<u>92,742</u>
Total General Revenues			<u>12,085,082</u>
Change in Net Position			4,271,325
Net Position - Beginning			<u>23,342,239</u>
Net Position - Ending			<u><u>\$27,613,564</u></u>

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024

	General Fund	Capital Replacement Fund	Totals
ASSETS			
Cash and investments (Note 3)	\$17,419,863	\$1,014,728	\$18,434,591
Restricted Cash (Note 6C)	1,925,747		1,925,747
Deposits with VCJPA (Notes 3 and 8)	904,732		904,732
Accounts receivable	2,083,876		2,083,876
Property taxes receivable	395,110		395,110
Inventory (Note 2E)	168,058		168,058
Total Assets	<u>\$22,897,386</u>	<u>\$1,014,728</u>	<u>\$23,912,114</u>
LIABILITIES			
Accounts payable	\$97,887	\$23,524	\$121,411
Total Liabilities	<u>97,887</u>	<u>23,524</u>	<u>121,411</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - accounts receivable	1,880,426		1,880,426
Total Deferred Inflows of Resources	<u>1,880,426</u>		<u>1,880,426</u>
FUND BALANCES (Note 5)			
Nonspendable: inventory	168,058		168,058
Restricted for pension prefunding trust	1,925,747		1,925,747
Committed for dry period funding	5,059,577		5,059,577
Committed for public health emergencies	2,023,831		2,023,831
Assigned for insurance	904,732		904,732
Assigned for future capital replacements		991,204	991,204
Unassigned	10,837,128		10,837,128
Total Fund Balances	<u>20,919,073</u>	<u>991,204</u>	<u>21,910,277</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$22,897,386</u>	<u>\$1,014,728</u>	<u>\$23,912,114</u>

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
Reconciliation of the
GOVERNMENTAL FUNDS -- BALANCE SHEET
with the
STATEMENT OF NET POSITION
JUNE 30, 2024

FUND BALANCE OF GOVERNMENTAL FUNDS \$21,910,277

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds Balance Sheet because of the following:

Capital assets used in Governmental Activities are not current resources, and therefore, are not reported in the Governmental Fund Balance Sheet.

Capital assets at historical cost	\$11,908,170	
Less: accumulated depreciation	(6,348,980)	5,559,190

The liabilities and deferred outflows/inflows below are not due and payable in the current period, and therefore, are not reported in the Governmental Fund Balance Sheet.

Unavailable revenue	1,880,426	
Compensated absences payable	(520,895)	
Net OPEB liability	(1,274,000)	
Deferred outflows related to pension	2,785,613	
Deferred outflows related to OPEB	1,733,000	
Net pension liability	(2,412,815)	
Deferred inflows related to pension	(1,062,232)	
Deferred inflows related to OPEB	(985,000)	144,097

NET POSITION OF GOVERNMENTAL ACTIVITIES \$27,613,564

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Capital Replacement Fund	Totals
REVENUES:			
Taxes and assessments	\$11,108,665		\$11,108,665
Use of money and property	840,378	\$43,297	883,675
Other revenues	629,688	7,219	636,907
Total Revenues	12,578,731	50,516	12,629,247
EXPENDITURES:			
Current:			
Salaries and benefits	6,700,696		6,700,696
General and administrative	3,111,518	56,843	3,168,361
Capital outlay		380,097	380,097
Total Expenditures	9,812,214	436,940	10,249,154
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,766,517</u>	<u>(386,424)</u>	<u>2,380,093</u>
OTHER FINANCING SOURCES (USES)			
Transfers in		559,400	559,400
Transfers (out)	(559,400)		(559,400)
Total other financing sources (uses)	(559,400)	559,400	
NET CHANGE IN FUND BALANCES	2,207,117	172,976	2,380,093
BEGINNING FUND BALANCES	18,711,956	818,228	19,530,184
ENDING FUND BALANCES	<u>\$20,919,073</u>	<u>\$991,204</u>	<u>\$21,910,277</u>

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
Reconciliation of the
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS
with the
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES	\$2,380,093
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay expenditures are added back to fund balance	\$380,097	
Amount charged to general and administrative	13,352	
Depreciation expense is not reportable in the governmental fund	(372,319)	21,130

Net Pension Liability is not a current liability, and therefore, governmental funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.	929,135
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Other Post Employment Benefits payable is not a current liability, and therefore, is not recorded in the governmental fund statements. This amount represents the amount of the change in the payable and related deferred outflows/(inflows) in the current period.	888,000
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The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources, and therefore, are not reported as revenue or expenditures in governmental fund statements. The net changes are as follows:

Unearned revenue		
Compensated absences		52,967
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		\$4,271,325

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments:				
Assessments	\$3,227,200	\$3,227,200	\$3,211,762	(\$15,438)
Current secured	6,275,900	6,275,900	6,537,236	261,336
Current unsecured	154,000	154,000	155,911	1,911
Prior unsecured	2,500	2,500	3,176	676
Homeowners' property tax relief	26,400	26,400	24,714	(1,686)
Annexation revenue	1,170,700	1,170,700	1,104,572	(66,128)
Supplemental assessments	49,800	49,800	66,362	16,562
Other aid	500	500	4,932	4,432
Total taxes and assessments	10,907,000	10,907,000	11,108,665	201,665
Use of money and property:				
Interest income	122,700	122,700	840,378	717,678
Other revenues:				
Contract work	283,700	283,700	536,946	253,246
Refunds and reimbursements	55,500	55,500	92,742	37,242
Total other revenues	339,200	339,200	629,688	290,488
Total Revenues	11,368,900	11,368,900	12,578,731	1,209,831
EXPENDITURES				
Current:				
Employees' compensation				
Salaries and wages	4,672,204	4,638,458	4,395,213	243,245
MCERA contributions	1,034,973	1,034,973	983,568	51,405
Retiree Medical	348,176	348,176	351,972	(3,796)
Retirement Trust	130,000	130,000	130,000	(130,000)
Employee benefits	901,329	901,329	839,943	61,386
Total employees' compensation	7,086,682	6,922,936	6,700,696	222,240
General and administrative:				
Materials and supplies	1,025,350	1,166,749	1,247,144	(80,395)
Equipment and tools	132,910	133,511	106,811	26,700
Maintenance and repair	143,100	158,100	115,073	43,027
Professional services	641,467	661,667	676,554	(14,887)
Other purchased services	1,044,229	1,074,691	956,356	118,335
Other expense	30,000	10,000	9,580	420
Capital Outlay				
Total general and administrative	3,017,056	3,204,718	3,111,518	93,200
Total Expenditures	10,103,738	10,127,654	9,812,214	315,440

(Continued)

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	\$559,400	\$559,400	(\$559,400)	(\$1,118,800)
Total other financing sources (uses)	559,400	559,400	(559,400)	(1,118,800)
NET CHANGE IN FUND BALANCE	<u>\$1,824,562</u>	<u>\$1,800,646</u>	2,207,117	<u>\$406,471</u>
BEGINNING FUND BALANCE			<u>18,711,956</u>	
ENDING FUND BALANCE			<u>\$20,919,073</u>	

See accompanying notes to financial statements

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MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 1 – GENERAL

Formed in 1915, the Marin/Sonoma Mosquito and Vector Control District (District) is a California Special District empowered to take all necessary steps for the abatement of mosquito and other vectors such as yellow jackets and rats. The District is also empowered to abate as nuisances all standing water that produces mosquitoes. An eighteen (18) member appointed Board of Trustees governs the District. As of June 30, 2024, there were six vacant seats.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform with accounting principles generally accepted in the United States of America and are applicable to governments. The following is a summary of the significant policies.

A. Basis of Presentation

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

These Statements require that the following financial statements be presented:

District-wide Financial Statements: The District's financial statements reflect only its own activities; it has no component units (other government units overseen by the District). The Statement of Net Position and Statement of Activities include the financial activities of the overall District government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Governmental Fund Financial Statements: The fund financial statements provide information about the District's funds. Separate statements for each governmental fund are presented. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column.

The District reported the following major governmental funds in the accompanying financial statements:

General Fund – The General Fund is the main operating fund of the District. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

Capital Replacement Fund – The Capital Replacement Fund is used to account for all capital purchases.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting

The District-wide financial statements are reported using the *economic resources measurement focus* and the full *accrual basis* of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when “measurable and available.” The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Those revenues susceptible to accrual are property taxes, certain charges for services and interest revenue.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The District may fund programs with a combination of cost-reimbursement grants and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The District’s policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

C. Property Taxes

Revenue is recognized in the fiscal year for which the tax and assessment is levied. The Counties of Marin and Sonoma levy, bill and collect property taxes and benefit assessments for the District; the Counties remit the entire amount levied and handle all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 1 of the preceding fiscal year.

Secured property tax is due in two installments, on November 1 and February 1, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1 and becomes delinquent on August 31.

The term “unsecured” refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the personal property being taxed.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property tax revenue is recognized in the fiscal year for which the tax is levied. Marin and Sonoma Counties distribute property tax (termed “settlements”) under the Teeter Plan, which allows the District to receive all property taxes in the year in which they are levied. The Counties retain any collections of interest, penalties and delinquencies under this plan. Sonoma County’s Teeter Plan includes current year secured and supplemental ad valorem taxes but does not include any direct charges (benefit assessments) or unsecured taxes. A settlement apportionment for 95% of unsecured property taxes is received in October, with the remainder distributed in June. Secured property taxes are received in three settlements and apportioned as follows: 55% in December, 40% in April and 5% in June.

D. Budgets and Budgetary Accounting

The District follows the procedures established by the State of California for special districts in establishing the budgetary data reflected in the financial statements. During the year, the General Fund was the only fund for which a budget was required.

E. Inventory

Inventories consist primarily of pesticides and are stated at cost (first-in, first-out basis) and are recorded as expenditures at the time the inventory is consumed.

F. Compensated Absences

Accumulated unpaid employee vacation and compensated hours, are recognized as liabilities of the District to the extent they vest. Sick leave has also been included as employees receive 50% of their accumulated sick leave upon termination of employment. The liability is recorded in the Statement of Net Position. The General Fund has been used to liquidate compensated absences. At June 30, 2024, the balance of compensated absences was \$520,895, of which \$234,403 is estimated to be the current portion.

G. Use of Estimates

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those amounts.

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets or fund balance that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position or balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets or fund balance that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

J. Lease Accounting

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The District does not currently have any leases that meet the definition under GASB 87.

NOTE 3 – CASH AND INVESTMENTS

A. Policies and Classification

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the District's cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the District's name and places the District ahead of general creditors of the institution. Deposits with JPA are reserves held by the Vector Control Joint Powers Agency (VCJPA) and are uncollateralized and uninsured (See Note 8).

The District's investments are carried at fair value, as required by generally accepted accounting principles. The District adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 3 – CASH AND INVESTMENTS (Continued)

The District’s cash and investments consist of the following at June 30, 2024:

Cash on hand	\$350
Deposits with financial institutions	43,509
County of Marin Treasury	18,390,732
Sub-total	18,434,591
Cash and investments held in Pension Trust Money Market	1,925,747
Deposits with VCJPA	904,732
Total cash and investments	\$21,265,070

B. Permitted Investments

The District has authorized staff to deposit cash with the Marin County Treasurer in a series of pooled accounts with cash from various other governmental entities within the County, for investment purposes. The County’s investment policies are governed by State statutes. In addition, the County has an investment committee, which prescribes written investment policies regarding the types of investments that may be made. The policies limit amounts that may be invested in any one financial institution or amounts, which may be invested in long-term instruments. Interest earned from such time deposits and investments is allocated quarterly to the District based on its average daily cash balances. The fair value of the account at June 30, 2024 was provided by the County Treasurer.

Authorized Investment Type	Maximum Maturity	Minimum Rating	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (LAIF)	N/A	N/A	None	\$75 million
Certificates of Deposit - Negotiable	N/A	None	30%	None
Certificates of Deposit - Non-negotiable	None	None	None	None
Money Market Funds	N/A	Highest ranking	20%	10%
U.S. Treasury Obligations	None	None	None	None
U.S. Agency Obligations	None	None	None	None
U.S. Government Securities	None	None	None	None
Warrants	None	None	None	None
Medium-term Notes	2 years	A	30%	None
County Cash Pool	3 years	AAA	None	5%
Bankers Acceptances	180 days	None	30%	None
Commercial Paper	270 days	A	40%	None
Repurchase Agreements	None	None	None	None

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 3 – CASH AND INVESTMENTS (Continued)

C. *Fair Value Hierarchy*

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The District's only investment is in the County of Marin Treasury Pool which is classified as Level 2 of the fair value hierarchy and is valued using quoted prices for identical instruments in markets that are not active as provided by the County Treasurer. Fair value is defined as the quoted market value on the last trading day of the period. These prices are obtained from various pricing sources.

D. *Credit Rate Risk*

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. The District's only investments are in the Marin County Treasury Fund, which is not rated.

E. *Credit Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The District invests in the Marin County Treasury (County), which sponsors an investment pool to invest funds of the County and external public entities, such as the District. The County's pool activity is governed by California Government Code Sections 27000.1 and 53607 as well as the County's Investment Policy, which delegate the County Treasurer to invest in securities issued by the United States, certain corporate bonds and notes, bankers' acceptances, certificates of deposit, commercial paper, repurchase agreements, the State of California Local Agency Investment Fund, and securities lending transactions. Participants' equity in the County's investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 4 – CAPITAL ASSETS

Purchased capital assets are stated at historical cost or estimated historical cost when original cost is not available. Donated capital assets are recorded at their acquisition fair value at the date of donation. The District’s policy is to capitalize all capital assets with costs exceeding a minimum threshold of \$5,000. Depreciation is recorded using the straight-line method over the estimated useful lives of capital assets which range from 20 to 50 years for structures and improvements, 3 to 40 years for office equipment, 3 to 20 years for office furniture, 10 to 20 years for field equipment, and 5 to 15 years for vehicles.

Capital asset activity for the fiscal year ended June 30, 2024 was as follows:

	Balance June 30, 2023	Additions	Deletions & Adjustments	Balance June 30, 2024
Capital assets not being depreciated:				
Land	\$675,000			\$675,000
Construction in Progress	41,228	\$88,818		130,046
Total capital assets not being depreciated	<u>716,228</u>	<u>88,818</u>		<u>805,046</u>
Capital assets being depreciated:				
Structures and improvements	6,933,689	22,765		6,956,454
Office equipment	416,362	50,269	(\$47,684)	418,947
Office furniture	37,619			37,619
Field equipment	199,094			199,094
Vehicles	3,211,729	279,281		3,491,010
Total capital assets being depreciated	<u>10,798,493</u>	<u>352,315</u>	<u>(47,684)</u>	<u>11,103,124</u>
Accumulated depreciation:				
Structures and improvements	(3,166,152)	(165,162)		(3,331,314)
Office equipment	(334,881)	(7,556)	47,684	(294,753)
Office furniture	(37,619)			(37,619)
Field equipment	(144,096)	(9,570)		(153,666)
Vehicles	(2,293,913)	(237,715)		(2,531,628)
Total accumulated depreciation	<u>(5,976,661)</u>	<u>(420,003)</u>	<u>47,684</u>	<u>(6,348,980)</u>
Total capital assets, being depreciated, net	<u>4,821,832</u>	<u>(\$67,688)</u>		<u>4,754,144</u>
Capital assets, net	<u>\$5,538,060</u>			<u>\$5,559,190</u>

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 5 – NET POSITION AND FUND BALANCES

Net Position is measured on the full accrual basis while Fund Balances are measured on the modified accrual basis.

A. Net Position

Net Position is the excess of all the District's assets and deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net Position is divided into three captions which is determined at the District-wide level, and is described below:

Net Investment in Capital Assets describes the portion of Net Position which is represented by the current net book value of the District's capital assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter.

Unrestricted describes the portion of Net Position which is not restricted to use.

B. Fund Balance

The District's fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the District to classify its fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the District prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendables represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact and assets not expected to be converted to cash, such as prepaids, notes receivable, and inventories are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances have constraints imposed by formal action of the Board of Trustees which may be altered only by formal action of the Board of Trustees. Encumbrances and nonspendable amounts subject to Board commitments are included along with spendable resources.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 5 – FUND BALANCES AND NET ASSETS (Continued)

Assigned fund balances are amounts constrained by the District’s intent to be used for a specific purpose but are neither restricted nor committed. Intent is expressed by the Board of Trustees or its designee and may be changed at the discretion of the Board of Trustees or its designee. This category includes encumbrances when it is the District’s intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of the Capital Replacement Fund which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual General Fund balance and residual fund deficits, if any, of other governmental funds.

NOTE 6 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions – The District contributes to the Marin County Employees’ Retirement Association (MCERA). The MCERA provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and their beneficiaries. MCERA is a cost sharing multiple-employer plan administered by the County of Marin.

Benefits Provided – Employees hired before January 1, 2013 vest after 10 years of service and may receive retirement benefits at the age of 50. Employees hired on or after January 1, 2013 vest after 5 years of service and may receive retirement benefits at age 52. These benefit provisions and all requirements are by the County Employees’ Retirement Law of 1937, as amended and set forth in Section 34150 et. seq. of the government code.

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2023:

Active plan members	34
Inactive employees or beneficiaries currently receiving benefit payments	27
Inactive employees entitled to but not yet receiving benefit payments	5
Total	66

Copies of MCERA’s annual financial reports, which include required supplementary information for each participant in the plan, may be obtained from the Marin County Employees’ Retirement Association, One McInnis Parkway, Suite 100, San Rafael, California 94903.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 6 – PENSION PLANS (Continued)

The Plans’ provisions and benefits in effect at June 30, 2024 are summarized as follows:

	Miscellaneous	
	Tier 1 - Classic	Tier 2 - PEPR
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55.5	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52
Monthly benefits, as a % of eligible compensation	100%	100%
Required employee contribution rates	9.05% - 13.36%	10.31%
Required employer contribution rates	27.71%	23.54%

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 both Plans are determined annually on an actuarial basis as of June 30 by MCERA. 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.

For the year ended June 30, 2024, the contributions recognized as part of pension expense for the Plans were as follows:

	Miscellaneous
Contributions - employer	\$983,568

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

As of June 30, 2024, the District reported its proportionate share of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$2,412,815
Total Net Pension Liability	\$2,412,815

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 6 – PENSION PLANS (Continued)

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability for each Plan as of June 30, 2022 and 2023 was as follows:

	Miscellaneous
Proportion - June 30, 2022	0.8323%
Proportion - June 30, 2023	0.8354%
Change - Increase (Decrease)	0.0031%

For the year ended June 30, 2024, the District recognized pension expense of \$(929,135). At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$983,568	
Differences between actual and expected experience	39,562	\$72,109
Changes in assumptions	70,329	
Difference between District contributions and proportionate share of contributions	1,011,238	54,643
Change in proportion	4,883	935,480
Net differences between projected and actual earnings on plan investments	676,033	
Total	\$2,785,613	\$1,062,232

\$983,568 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2025	(\$132,642)
2026	(300,215)
2027	1,183,450
2028	(10,780)
Total	\$739,813

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 6 – PENSION PLANS (Continued)

Actuarial Assumptions – The total pension liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions applied to all prior periods included in the measurement. The key assumptions in the valuation were:

	Miscellaneous
Measurement Date	June 30, 2023
Valuation Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Return on Assets	6.75%, net of investment expenses
Discount Rate	6.75%
Projected Salary Increase	3.0% plus merit component based on employee classification and years of service
Price Inflation	2.50%
Post Retirement COLA	COLAs are assumed at the rate of 2.5% for members with a 4% COLA cap, 2.4% for members with a 3% COLA cap, and 1.9% for members with a 2% COLA cap. Post retirement COLAs for current retirees are assumed at the rate of assumed inflation (2.50%) plus any remaining COLA bank up to the COLA cap. For this valuation, the assumption produces COLAs of 4.0% for the upcoming year and 2.5% for all future years for members with a 4% COLA cap, 3.0% for the next five years and 2.4% thereafter for members with a 3% COLA cap, and 2.0% for members with a 2% COLA cap.
Mortality	Mortality rates for Miscellaneous active members are based on the sex distinct Public General 2010 Employee Mortality Table, with generational mortality improvements projected from 2010 using Projection Scale MP-2020, with no adjustments. Mortality rates for Miscellaneous retired members are based on the sex distinct Public General 2010 Healthy Retiree Mortality Table, with generational mortality improvements projected from 2010 using Projection Scale MP-2020, with no adjustments.

Discount Rate – The discount rate used to measure the Total Pension Liability was 6.75%.

We have assumed that the employees will continue to contribute to the Plan at the required rates and the employers will continue the historical and legally required practice of contributing to the Plan based on an actuarially determined contribution, reflecting a payment equal to annual Normal Cost, a portion of the expected Administrative Expenses, an amortization payment for the extraordinary losses from 2009 amortized over a closed period (21 years remaining as of the June 30, 2017 actuarial valuation) and an amount necessary to amortize the remaining Unfunded Actuarial Liability as a level percentage of payroll over a closed period (20 years remaining as of the June 30, 2017 actuarial valuation).

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 6 – PENSION PLANS (Continued)

The MCERA Board of Retirement has adopted an Investment Policy Statement (IPS), which provides the framework for the management of MCERA’s investments. The IPS establishes MCERA’s investment objectives and defines the principal duties of the Retirement Board, the custodian bank, and the investment managers. The asset allocation plan is an integral part of the IPS and is designed to provide an optimum and diversified mix of asset classes with return expectations to satisfy expected liabilities while minimizing risk exposure. MCERA currently employs external investment managers to manage its assets subject to the provisions of the policy. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the Plan. The following was the Retirement Board’s adopted asset allocation policy as of June 30, 2024:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	23%	1.75%
Domestic Equities	32%	4.85%
International Equities	22%	4.95%
Public Real Assets	7%	3.70%
Real Estate	8%	3.25%
Private Equity	8%	6.00%
Total	100%	

Sensitivity of the Proportionate Share of the Net pension liability to Changes in the Discount Rate – The discount rate used to measure the Total Pension Liability was 6.75%. Related to the discount rate is the funding assumption that employees will continue to contribute to the plan at the required rates and employers will continue the historical and legally required practice of contributing to the plan based on an actuarially determined contribution, reflecting a payment equal to annual normal cost, a portion of the expected administrative expenses, an amortization payment for the extraordinary losses from 2009 amortized over a closed period (21 years remaining as of the June 30, 2017 actuarial valuation) and an amount necessary to amortize the remaining Unfunded Actuarial Liability as a level percentage of payroll over a closed period (13 years remaining as of the June 30, 2017 actuarial valuation).

A change in the discount rate would affect the measurement of the TPL. A lower discount rate results in a higher TPL and higher discount rates results in a lower TPL. Because the discount rate does not affect the measurement of assets, the percentage change in the NPL can be very significant for a relatively small change in the discount rate. A one percent decrease in the discount rate increases the TPL by approximately 13% and increases the NPL by approximately 96%. A one percent increase in the discount rate decreases the TPL by approximately 11% and decreases the NPL by approximately 79%.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 6 – PENSION PLANS (Continued)

The following presents the District’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each 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:

	1% Decrease 5.75%	Discount Rate 6.75%	1% Increase 7.75%
Total Pension Liability	\$32,347,551	\$28,683,332	\$25,658,749
Fiduciary Net Position	26,270,517	26,270,517	26,270,517
Net Pension Liability (Asset)	\$6,077,034	\$2,412,815	(\$611,768)
Fiduciary Net Position as a Percentage of the Total Pension Liability	81.2%	91.6%	102.4%

Pension Plan Fiduciary Net Position – Detailed information about each pension plan’s fiduciary net position is available in the separately issued MCERA financial reports.

C. *Section 115 Pension Trust Fund*

During fiscal year ended June 30, 2022, the District established a Section 115 irrevocable trust with the California Employers’ Pension Prefunding Trust (CEPPT) fund. The Trust Account allows more control and flexibility in investment allocations compared to the District’s portfolio, which is restricted by State regulations to fixed income instruments. During the fiscal year ended June 30, 2024, the District did not make any contribution to the CEPPT account. As of June 30, 2024, the Authority reported the account balance of \$1,925,747 as restricted investments in the General Fund. In addition, \$1,925,747 million of the General Fund’s fund balance is reported as Committed to pension funding.

**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024**

NOTE 7 – OTHER POST EMPLOYMENT BENEFITS

A. Plan Description, Benefits Provided and Funding Policy

The District’s Post Employment Benefit Plan is an agent multiple employer plan. The following is a summary of Plan benefits as of June 30, 2024:

	Benefit Summary
<i>Eligibility</i>	-Hired July 30, 2014 or earlier: -Retire directly from the District under Marin County Employees' Retirement Association (Service Retirement at Age 50 or 55 depending on Retirement Tier with 10 years MCERA -10 years of District Service -Hired after July 30, 2014: -Not eligible for District payment of retiree medical premiums or coverage under District's medical plans after retirement
<i>Benefit</i>	-Hired July 30, 2014 or earlier: -District pays the full medical and Medicare B premiums for retirees -For retirees hired prior to July 1, 2009, the District also pays the premium for 1 dependent -Hired after July 30, 2014: -No District contributions towards retiree medical premiums, and may not participate in District medical plans in retirement.. -Eligible for Health Reimbursement Account (HRA) contributions after 1 year of service with the District
<i>Surviving Spouse Benefit</i>	-Premium paid for those hired prior to July 1, 2009 -Same benefit continues to surviving spouse
<i>Dental, Vision, & Life</i>	-None
<i>Medical Plans</i>	-County of Marin Medical Plans

The District’s policy is to contribute the full Actuarially Determined Contribution (ADC). The District began making contributions to a CERBT trust during fiscal year 2014-2015.

Membership in the plan consisted of the following at June 30, 2024, the date of the latest actuarial valuation:

Active plan members	17
Inactive employees or beneficiaries currently receiving benefit payments	24
Inactive employees entitled to but not yet receiving benefit payments	-
Total	41

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

B. Net OPEB Liability

Actuarial Methods and Assumptions – The District’s net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated July 1, 2023 that was rolled forward using standard update procedures to determine the District’s total OPEB liability as of June 30, 2024, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	July 1, 2023
Measurement Date	June 30, 2023
Actuarial Assumptions:	
Discount Rate	6.25%
Expected Rate of Return on Assets	6.25%
Inflation	2.5% per year
Payroll Growth	Aggregate - 2.75% annually
	Merit - MCERA 2020-2023 Experience Study
Mortality, Termination, Service Retirement, Disability	MCERA 2020-2023 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
Medical Trend	- Non-Medicare - 8.5% for 2025, decreasing to an ultimate rate of 3.45% in 2076 - Medicare (Non-Kaiser) 7.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 - Medicare (Kaiser) - 6.25% for 2025, decreasing to an ultimate rate of 3.45% in 2076
Medicare B Trend	6.15% for 2025 8.00% for 2026, decreasing to an ultimate rate of 3.45% in 2075
Participation for future retirees	- Hired 7/30/14 or earlier: 100% - Hired after 7/30/14: Ineligible

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are as follows:

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	49%	4.56%
Fixed Income	23%	1.56%
Treasury Inflation-Protected Securities	5%	-0.08%
Commodities	3%	1.22%
REITs	20%	4.06%
Total	100%	
Assumed Long-Term Rate of Inflation		2.50%
Margin for Adverse Deviation		0.25%
Assumed Long-Term Net Rate of Return, Rounded		6.25%

The Expected Long-Term Rate of Return is provided by CalPERS' Strategic Asset Allocation Overview in August 2011 – Strategy 1.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

C. *Change in Net OPEB Liability (Asset)*

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2022 (measurement date)	\$8,132,000	\$7,608,000	\$524,000
Changes Recognized for the Measurement Period:			
Service Cost	140,000	-	140,000
Interest on the total OPEB liability	507,000	-	507,000
Changes in benefit terms	-	-	-
Difference between expected and actual experience	173,000	-	173,000
Changes of assumptions	746,000	-	746,000
Contributions from the employer	-	329,000	(329,000)
Net investment income	-	489,000	(489,000)
Administrative expenses	-	(2,000)	2,000
Benefit payments and refunds	(329,000)	(329,000)	-
Net Changes	1,237,000	487,000	750,000
Balance at June 30, 2023 (measurement date)	\$9,369,000	\$8,095,000	\$1,274,000

The benefit payments and refunds include implied subsidy benefit payments in the amount of \$46,000.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

D. Sensitivity of the Net OPEB Liability (Asset) to Change in the Discount Rate

The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25%) or 1-percentage-point higher (7.25%) than the current discount rate:

Plan's Net OPEB Liability/(Asset)		
Discount Rate -1%	Current Discount	Discount Rate +1%
(5.25%)	Rate (6.25%)	(7.25%)
\$2,502,000	\$1,274,000	\$254,000

E. Sensitivity of the Net OPEB Liability (Asset) to Changes in the Health Care Cost Trend Rates

Plan's Net OPEB Liability/(Asset)		
Decrease -1%	Current Healthcare Cost	Increase Rate +1%
	Trend Rates	
\$177,000	\$1,274,000	\$2,601,000

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report.

F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$888,000. At June 30, 2024, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	\$485,000	
Difference between expected and actual experience	122,000	\$642,000
Changes in assumptions	527,000	343,000
Net difference between projected and actual earnings on plan investments	599,000	
Total	\$1,733,000	\$985,000

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

\$485,000 reported as deferred outflows of resources related to employer contributions made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Measurement Period Ended June 30	Annual Amortization
2025	(\$293,000)
2026	106,000
2027	451,000
2028	(1,000)
Total	<u>\$263,000</u>

G. *Deferred Compensation Plan*

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available for full-time employees. The Internal Revenue Services regulations allow an employer to designate a 457(b) Deferred Compensation Plan as an alternative to social security. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. However, participants are allowed to borrow against their account value, up to 50%.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights (until paid or made available to the employee or other beneficiary) are held in trust by third party administrators for the exclusive benefit of the plan participants and their beneficiaries as prescribed by Internal Revenue Code Section 457 (g). Accordingly, these assets have been excluded from the accompanying financial statements.

NOTE 8 – RISK MANAGEMENT

The District participates with other public entities in a joint venture under a joint powers agreement which established the Vector Control Joint Powers Agency (VCJPA) which is a workers' compensation and general liability risk pool. The relationship between the District and VCJPA is such that VCJPA is not a component unit of the District for financial reporting purposes. The District reports all of its risk management activities in its VCJPA Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Should there be a need for a retrospective adjustment due to adverse claim activity, the District may be assessed additional premiums.

The VCJPA is a consortium of thirty-four (34) mosquito abatement or vector control districts in the State of California. It was established under the provisions of California Government Code section 6500 et seq. The VCJPA is governed by a Board of Directors, which meets four times per year, consisting of one member from each of the four regions as well as two trustees of the Mosquito and Vector Control Association of California (MVCAC). A risk management group employed by the VCJPA handles the day-to-day business.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 8 – RISK MANAGEMENT (Continued)

The following is a summary of the insurance policies in force carried by the Authority as of June 30, 2024:

Type of Coverage	District Limits	District Deductibles
General Liability	\$29,500,000	\$1,000,000
Employment Practices	4,000,000	25,000
Workers' Compensation	Statutory	500,000
Boiler and Machinery	100,000,000	10,000 to 350,000
All-risk Property	400,000,000	25,000
Auto Physical Damage (per vehicle)	50,000	1,000
Business Travel Accident	150,000	None
Group Fidelity	1,000,000	2,500
Alliant Deadly Weapon Response	500,000	10,000

As defined by Government Accounting Standards Board (GASB) Statement 10, the Vector Control Joint Powers Agency is “a claims servicing or account pool.” VCJPA manages separate accounts for each pool member from whom losses and expenses of that member are paid, up to the retention limit. VCJPA purchases commercial excess insurance. The annual assessment of each member includes allocation for loss payments, expenses and excess insurance premiums.

Annually, VCJPA evaluates the assets of each pool member in comparison with expected future liabilities. The “financial risk position” of each member is determined by subtracting case reserves, claims incurred but not reported amounts and claim development from members’ deposit balances. If a negative risk position is found, a supplemental amount is added to the member’s annual assessment.

In accordance with GASB 10, the District has recorded its deposit with VCJPA as an asset at June 30, 2024. The District had no claims losses outstanding at June 30, 2024. Settled claims for the District have not exceeded coverage in any of the past three years.

The District has reserves of \$904,732 on deposit with VCJPA for member contingencies to cover the District’s self-insured retentions (SIR) for two claims in each type of coverage. The VCJPA has also purchased insurance to cover catastrophic losses.

Financial statements may be obtained from Vector Control Joint Powers Agency, 1750 Creekside Oaks Drive, Suite 200, Sacramento, California 95833.

REQUIRED SUPPLEMENTARY INFORMATION

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Schedule of the District's Proportionate Share of the Net Pension Liability (Asset)
Last 10 years*

Measurement Date	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
District's proportionate share	1.3670%	1.0675%	1.1722%	1.2260%	1.5506%
Proportionate share of total pension liability	\$30,836,408	\$26,359,459	\$30,203,230	\$32,918,302	\$43,908,650
Proportionate share of fiduciary net position	27,458,012	22,224,119	24,600,929	28,397,350	38,787,052
Proportionate share of the net pension liability (asset)	<u>\$3,378,396</u>	<u>\$4,135,340</u>	<u>\$5,602,301</u>	<u>\$4,520,952</u>	<u>\$5,121,598</u>
Plan fiduciary net position as a percentage of the total pension liability (asset)	89.04%	84.31%	81.45%	86.27%	88.34%
Covered payroll	\$3,105,278	\$2,845,790	\$2,856,069	\$2,965,789	\$3,051,566
Net pension liability (asset) as a percentage of covered payroll	108.80%	145.31%	196.15%	152.44%	167.84%
Measurement Date	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
District's proportionate share	1.1125%	1.5544%	1.5366%	0.8323%	0.8354%
Proportionate share of total pension liability	\$32,908,754	\$47,925,548	\$49,680,108	\$27,653,729	\$28,683,332
Proportionate share of fiduciary net position	28,840,290	40,807,894	52,175,565	25,051,224	26,270,517
Proportionate share of the net pension liability (asset)	<u>\$4,068,464</u>	<u>\$7,117,654</u>	<u>(\$2,495,457)</u>	<u>\$2,602,505</u>	<u>\$2,412,815</u>
Plan fiduciary net position as a percentage of the total pension liability (asset)	87.64%	85.15%	105.02%	90.59%	91.59%
Covered payroll	\$3,265,466	\$3,405,838	\$3,398,039	\$3,541,729	\$3,805,211
Net pension liability (asset) as a percentage of covered payroll	124.59%	208.98%	-73.44%	73.48%	63.41%

* Historical information is required only for the measurement periods for which GASB 68 is applicable.

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Cost-Sharing Multiple Employer Defined Benefit Retirement Plan
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

	Fiscal Year 2014 - 2015	Fiscal Year 2015 - 2016	Fiscal Year 2016 - 2017	Fiscal Year 2017 - 2018	Fiscal Year 2018 - 2019
Actuarially determined contribution	\$856,583	\$968,417	\$994,927	\$1,041,782	\$990,343
Contributions in relation to the actuarially determined contributions	<u>856,583</u>	<u>968,417</u>	<u>994,927</u>	<u>1,041,782</u>	<u>990,343</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	\$2,845,790	\$2,856,069	\$2,965,789	\$3,051,566	\$3,265,466
Contributions as a percentage of covered payroll	30.10%	33.91%	33.55%	34.14%	30.33%
	Fiscal Year 2019 - 2020	Fiscal Year 2020 - 2021	Fiscal Year 2021 - 2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024
Actuarially determined contribution	\$981,142	\$1,016,367	\$1,128,094	\$985,721	\$983,568
Contributions in relation to the actuarially determined contributions	<u>981,142</u>	<u>1,016,367</u>	<u>1,128,094</u>	<u>985,721</u>	<u>983,568</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	\$3,405,838	\$3,398,039	\$3,541,729	\$3,805,211	\$3,934,152
Contributions as a percentage of covered payroll	28.81%	29.91%	31.85%	25.90%	25.00%

* Historical information is required only for the measurement periods for which GASB 68 is applicable.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION (Unaudited)
SCHEDULE OF CHANGES IN NET OPEB LIABILITY (ASSET) AND RELATED RATIOS
For the Year Ended June 30, 2024

Last Ten Fiscal Years *

Other Post-Employment Benefits (OPEB)

Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Total OPEB liability								
Service cost	\$213,000	\$212,000	\$247,000	\$237,000	\$199,000	\$191,000	\$137,000	\$140,000
Interest	618,000	659,000	672,000	711,000	614,000	637,000	488,000	507,000
Differences between expected and actual experience	-	(1,109,000)	-	(2,057,000)	-	(1,575,000)	-	173,000
Assumption changes	-	1,380,000	-	(73,000)	(160,000)	(913,000)	-	746,000
Benefit payments, including refunds of employee contributions	(248,000)	(246,000)	(282,000)	(298,000)	(288,000)	(271,000)	(310,000)	(329,000)
Net change in total OPEB liability	583,000	896,000	637,000	(1,480,000)	365,000	(1,931,000)	315,000	1,237,000
Total OPEB liability - beginning	8,747,000	9,330,000	10,226,000	10,863,000	9,383,000	9,748,000	7,817,000	8,132,000
Total OPEB liability - ending (a)	\$9,330,000	\$10,226,000	\$10,863,000	\$9,383,000	\$9,748,000	\$7,817,000	\$8,132,000	\$9,369,000
OPEB fiduciary net position								
Contributions - employer	\$417,000	\$624,000	\$636,000	\$2,355,000	\$955,000	\$3,052,000	\$653,000	\$329,000
Net investment income	3,000	56,000	79,000	153,000	138,000	1,498,000	(1,180,000)	489,000
Benefit payments, including refunds of employee contributions	(248,000)	(246,000)	(282,000)	(298,000)	(288,000)	(271,000)	(310,000)	(329,000)
Administrative expense	-	-	(2,000)	-	(2,000)	(2,000)	(2,000)	(2,000)
Net change in plan fiduciary net position	172,000	434,000	431,000	2,210,000	803,000	4,277,000	(839,000)	487,000
Plan fiduciary net position - beginning	120,000	292,000	726,000	1,157,000	3,367,000	4,170,000	8,447,000	7,608,000
Plan fiduciary net position - ending (b)	\$292,000	\$726,000	\$1,157,000	\$3,367,000	\$4,170,000	\$8,447,000	\$7,608,000	\$8,095,000
Plan net OPEB liability (asset) - ending (a) - (b)	\$9,038,000	\$9,500,000	\$9,706,000	\$6,016,000	\$5,578,000	(\$630,000)	\$524,000	\$1,274,000
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	3.13%	7.10%	10.65%	35.88%	42.78%	108.06%	93.56%	86.40%
Covered payroll	\$2,709,398	\$2,747,596	\$2,699,763	\$2,053,078	\$2,824,492	\$2,711,878	\$2,425,568	\$2,191,602
Plan net OPEB liability (asset) as a percentage of covered payroll	333.58%	345.76%	359.51%	293.02%	197.49%	-23.23%	21.60%	58.13%

* Historical information is required only for the measurement periods for which GASB 75 is applicable.

**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION (Unaudited)
SCHEDULE OF CONTRIBUTIONS
For the Year Ended June 30, 2024**

Last Ten Fiscal Years *

Other Post-Employment Benefits (OPEB)

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Actuarially determined contribution	\$817,000	\$857,000	\$1,081,000	\$950,000	\$712,000	\$705,000	\$92,000	\$61,000
Contributions in relation to the actuarially determined contribution	<u>624,000</u>	<u>635,651</u>	<u>2,355,304</u>	<u>955,293</u>	<u>3,051,747</u>	<u>485,000</u>	<u>329,000</u>	<u>485,000</u>
Contribution deficiency (excess)	<u>\$193,000</u>	<u>\$221,349</u>	<u>(\$1,274,304)</u>	<u>(\$5,293)</u>	<u>(\$2,339,747)</u>	<u>\$220,000</u>	<u>(\$237,000)</u>	<u>(\$424,000)</u>
Covered payroll	\$2,747,596	\$2,699,763	\$2,053,078	\$2,824,492	\$2,711,878	\$2,425,568	\$2,191,602	\$1,803,000
Contributions as a percentage of covered payroll	22.71%	23.54%	114.72%	33.82%	112.53%	20.00%	15.01%	26.90%

* GASB 75 requires this information for plans funding with OPEB trusts be reported in the employer's Required Supplementary Information for 10 years or as many years as are available upon implementation.

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Valuation Date	July 1, 2021
Actuarial Cost Method	Entry Age Normal, Level Percentage of Payroll
Amortization Method	Level dollar
Remaining Amortization	16-year fixed period for 2022/23
Asset Valuation Method	Market value of assets
Discount Rate	6.25%
General Inflation	2.50%
	- Non-Medicare - 6.50% for 2023, decreasing to an ultimate rate of 5.75% in 2076
	- Medicare (Non-Kaiser) - 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076
Medical Trend	- Medicare (Non-Kaiser) - 4.60% for 2023, decreasing to an ultimate rate of
Mortality	MCERA 2017-2020 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2020

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DATE: October 9th, 2024

SUBJECT: Discussion and/or Approval to Change the Regular Board Meeting Time



BACKGROUND

The Marin/Sonoma Mosquito and Vector Control District currently holds its regular board meetings at 7:00 PM on the second Wednesday of each month. In recent months, there has been a noticeable shift in meeting dynamics, with a higher percentage of trustees and staff attending remotely. This shift has led to a reevaluation of the current meeting schedule and the impact it has on board members, staff, and operational efficiency.

After a thorough review, several key factors support the proposal to change the meeting time to 6:00 PM:

- 1. High Percentage of Remote Attendees**

With a significant number of trustees attending meetings remotely, there is less reliance on later start times. Previously, the 7pm start time was created to allow Trustees that have significant travel and traffic issues, an easier commute.

- 2. Reduction of Staff Time and Preparation**

An earlier meeting time would reduce the amount of downtime between the end of the regular workday and the start of the board meeting. Currently, staff typically remain on-site for meetings that start after hours. Moving the meeting time to 6:00 PM would streamline the transition from regular work hours to the board meeting, optimizing staff time and reducing the need for additional hours.

- 3. Accommodation for Less Late Evenings**

The current 7:00 PM start time often results in meetings that extend into late evening hours, making it more difficult for trustees and staff to participate fully, especially those with family or personal obligations. A 6:00 PM start time would help to ensure meetings conclude earlier, offering a more reasonable timeframe and improving overall participation and focus.

Given the high percentage of remote attendees, the opportunity to reduce staff time and preparation, and the desire to accommodate less late evenings, it is recommended that the Board of Trustees consider moving the regular board meeting start time from 7:00 PM to 6:00 PM.

This adjustment would better align with the current operational and attendance trends, benefiting both trustees and staff by creating a more efficient and balanced meeting schedule.

STAFF RECOMMENDATION

Consider a motion to approve moving the regular board meeting start time from 7:00 PM to 6:00 PM

FISCAL IMPACT

No known fiscal impact



DATE: October 9th, 2024

SUBJECT: Authorization for District Manager to Sign Cooperative Agreement with the California Department of Public Health

BACKGROUND

The Cooperative Agreement between local agencies applying pesticides for public health purposes and the CDPH is renewed annually. The current agreement, which governs the Marin/Sonoma Mosquito and Vector Control District's pesticide application activities for vector control, will expire on December 31, 2024.

The CDPH has provided an updated Cooperative Agreement for the 2025 calendar year. To maintain compliance with state regulations and continue our public health pesticide application activities, the District must sign and return the enclosed agreement to the Vector-Borne Disease Section (VBDS) by December 31, 2024.

STAFF RECOMMENDATION

Approve the authorization of the District Manager to sign Cooperative Agreement with the California Department of Public Health.

FISCAL IMPACT

No Fiscal Impact



TOMÁS J. ARAGÓN, M.D., Dr.P.H.
Director and State Public Health Officer

State of California—Health and Human Services Agency
California Department of Public Health



GAVIN NEWSOM
Governor

October 2, 2024

TO: Agencies Signatory to the Cooperative Agreement with the California Department of Public Health

SUBJECT: COOPERATIVE AGREEMENT WITH THE DEPARTMENT OF PUBLIC HEALTH

Please find enclosed a copy of the Cooperative Agreement between local agencies applying pesticides for public health purposes and the California Department of Public Health. The current Cooperative Agreement between our agencies shall expire on December 31, 2024. If your agency is interested in renewing this Cooperative Agreement for another year (through December 31, 2025), please return the enclosed form by December 31, 2024 to the Vector-Borne Disease Section (VBDS). Include the agency manager's signature in the appropriate space and the operator ID and/or license number to be listed on Monthly Summary Pesticide Use Reports (PR-ENF-060) for 2025. Please send to:

DEPARTMENT OF PUBLIC HEALTH
CDPH – Vector Borne Disease Section
850 Marina Bay Parkway
Richmond, CA 94804

If you prefer to email your signed agreement, please email Margaret Kerrigan:
MargaretC.Kerrigan@cdph.ca.gov.

VBDS will endorse the Cooperative Agreement and return a copy to your agency immediately. If your agency is not interested in continuing the Cooperative Agreement, please notify VBDS as soon as possible.

Thank you for your cooperation in this matter. If you require additional information or clarification, please contact your VBDS regional office or the Sacramento headquarters at (916) 552-9730.

Vicki L. Kramer, Ph.D., Chief
Vector-Borne Disease Section

Enclosure



COOPERATIVE AGREEMENT

(PURSUANT TO SECTION 116180, HEALTH AND SAFETY CODE)

Date _____

This Agreement between the California Department of Public Health and

(name and address of local vector control agency)

is effective on January 1, 2025 or on the subsequent date shown above, and expires December 31, 2025. It is subject to renewal by mutual consent thereafter.

Operator ID and/or license number to be listed on Monthly Summary Pesticide Use Reports (PR-ENF-060) for 2025:

Operator ID # _____ License # _____

This agreement may be canceled for cause by either party by giving 30 days advance notice in writing, setting forth the reasons for the termination.

Part I. Pesticides

The vector control agency named herein agrees:

1. To calibrate all application equipment using acceptable techniques before using, and to maintain calibration records for review by the County Agricultural Commissioner.
2. To seek the assistance of the County Agricultural Commissioner in the interpretation of pesticide labeling.
3. To maintain for at least two years for review by the County Agricultural Commissioner a record of each pesticide application showing the target vector, the specific location treated, the size of the source, the formulations and amount of pesticide used, the method and equipment used, the type of habitat treated, the date of the application, and the name of the applicator(s).
4. To submit to the County Agricultural Commissioner each month a Pesticide Use Report, on Department of Pesticide Regulation form PR-ENF-060. The report shall include the manufacturer and product name, the EPA registration number from the label, the amount of each pesticide used, the number of applications of each pesticide, and the total number of applications, per county, per month.
5. To report to the County Agricultural Commissioner and the California Department of Public Health, in a manner specified, any conspicuous or suspected adverse effects upon humans, domestic animals and other non-target organisms, or property from pesticide applications.
6. To require appropriate certification of its employees by the California Department of Public Health in order to verify their competence in using pesticides to control pest and vector organisms, and to maintain continuing education unit information for those employees participating in continuing education.
7. To be inspected by the County Agricultural Commissioner on a regular basis to ensure that local agency activities are in compliance with state laws and regulations relating to pesticide use.

Part II. Environmental Modification

The vector control agency named herein agrees:

To comply with requirements, as specified, of any general permit issued to the California Department of Public Health as the lead agency, pertaining to physical environmental modification to achieve pest and vector prevention.

For California Department of Public Health

For Local Agency

Vicki Kramer, Ph.D.
Chief, Vector-Borne Disease Section

Print Name and Title

Signature



DATE: October 9th, 2024

SUBJECT: Authorization for the District Manager to Create and Execute Contracts, subject to counsel review, with VeeMac LLC for mobile data collection system and related transitional expenses at a cost not to exceed \$135,000

BACKGROUND

The District has been seeking to modernize its data collection methods to improve operational efficiency and reporting accuracy in the field. For over 13 years, the District has been utilizing a mobile data collection system to record and track operations, surveillance, inventory and time accounting. After careful evaluation of several platforms solicited during the RFP process, VeeMac LLC’s mobile data collection software has been identified as the most suitable option to meet the District’s needs for field data management, reporting, and analysis.

In addition to VeeMac, the District received proposals from the following vendors (Attachment A):

VENDOR	ONE-TIME COST	ANNUAL MAINTENANCE	CUSTOM DEVELOPMENT/ADD ONS
VeeMac LLC	\$51,700	\$16,500	\$22,600
Leading Edge-MapVision	\$300,000	\$28,000	\$29,250
Frontier Precision-FieldSeeker	\$55,806	\$27,335	\$256,053

VeeMac LLC offers a comprehensive software solution that allows field technicians to capture and record data on mobile devices in real-time, streamlining the process for tracking mosquito control activities, pesticide applications, and environmental conditions.

The adoption of VeeMac LLC’s mobile data collection software will provide the following benefits:

- **Real-Time Data Capture:** Field technicians can input data directly into the system from their mobile devices and laptops, reducing paperwork and manual data entry errors.
- **Enhanced Reporting:** The software allows for instant reporting and analysis, improving the District’s ability to monitor field activities and make informed decisions.
- **Efficiency Gains:** The streamlined workflow will save time for both field and administrative staff, allowing the District to operate more efficiently.
- **Customization for District Needs:** VeeMac LLC has offered to enhance its software with additional features tailored to the District’s specific operational requirements, ensuring a customized solution for our field data management.

To move forward with this initiative, the District will need to enter into a contract with VeeMac LLC for the purchase of the base software and any necessary enhancements, along with associated payment agreements for licensing, implementation, and ongoing support.

STAFF RECOMMENDATION

Authorize the District Manager to create and execute contracts, subject to review by counsel, with VeeMac LLC for mobile data collection software and related transitional expenses at a cost not to exceed \$135,000.

FISCAL IMPACT

The District has budgeted \$150,000 in the 2024-2025 FY Budget Account #301-5900-6489 for a replacement data collection system and related transitional expenses. This will account for 90% of budgeted line item.

VeeMAC Solutions LLC

Submission Date: September 3rd, 2024

Response to:

Request For Proposal

by

Marin/Sonoma Vector Control District

Project Costs

Software Licensing

VeeMAC licensing is by device, not user. A device can be either a Windows laptop, a Windows desktop, or an iPad. Devices can be shared amongst staff whenever possible to cut down on licensing costs.

Description	Quantity	Price Per Client	Total
VeeMAC Client Licensing	45	\$1100	49,500
Server Software License	1	\$1100	1,100
Report Server License (optional)	1	\$1100	1,100
		Total	\$51,700

1. The number of devices the client uses is discretionary. Licensing costs will vary based on the number of devices used.

Annual Maintenance and Support

Annual Maintenance and Support provides the client with unlimited support on existing functions and features of VeeMAC software. In most cases, new enhancements and features that are continually added to VeeMAC are provided at no additional cost to all active clients. In the case of large development efforts requested by and benefits only a specific client, development costs will be discussed as necessary before any work ensues.

Annual costs consist of maintenance and support for each device including central servers and the cost of dedicated VPS (Virtual Private Server).

Description	Quantity	Price Per Client	Total
VeeMAC Maintenance	47	\$300	14,100
Dedicated VPS	1	\$1,200	1,200
Dedicated Report VPS (optional)	1	\$1,200	1,200
		Total	16,500

Custom Development/Training

Custom Development costs are for development efforts specifically requested by the client.

Description	Quantity	Unit Cost	Total
Data Conversion			8500
Dashboard (per client requirements)			4500
On site training	8 days	1200	9600
		Total	22600

Project Cost Summary

Project costs include 45 client devices and 2 servers (central and report). Costs will vary depending on the actual number of devices desired and licensed.

Description	Total
Software Licensing	51,700
Annual Maintenance (1 st year)	16,500
Custom Development /Training	22,600
Total	90,800

Project Payment Schedule

Billed at the beginning of Phase One	33%	30266
Billed at the beginning of Phase Two	33%	30266
Billed after successful Phase Three	33%	30268
	Total	



Marin/Sonoma Mosquito and Vector Control District

Due Date: September 3rd, 2024

Peter Bonkrude, MS
(707) 285-2200
pbonkrude@msmosquito.org

September 3, 2024

MapVision Enterprise Proposal

Leading Edge Associates, Inc.
3310 E Locanda Cir
New Smyrna Beach, FL 32168

Bill Reynolds, President & CEO
407-468-0008

breynolds@leateam.com

Pricing

The following table details the pricing for the products and services outlined in this proposal. This pricing schedule is only an estimate and is based on projected requirements. Final configuration and pricing will be determined after a complete Business Analyst review.. **This pricing is valid through 12/31/24.**

Product item	Description	Price
Business Analysis	Analysis of organizational needs, requirements and documentation to ensure all requirements and goals are met. When the analysis is completed for all specifications the result may affect the final pricing.	Included in price
MapVision Enterprise	MapVision Enterprise* <i>*This range is predicated on the current list of requirements provided. Upon completion of the Business Analysts identification of exact requirements and/or identification of change orders a best and final price will be established.</i>	\$250,000 - \$350,000
Historical database migration	The data will be reviewed for compatibility and location accuracy by Leading Edge's programmers. Additional input may be required from the client if latitudes/longitudes are missing or incorrect. If data clean-up is required, additional charges may be applicable, depending on the type of data and number of migrations needed. This will be detailed to the client in a separate quote.	Included in price, subject to Business Analyst Review of final requirements
MapVision iOS Field App		Included in price, subject to Business

		Analysis Review of final requirements
Heightened Surveillance & Parcel Inspection Plan	High Trap Counts, Invasive Species Detection (Larvae and Adults), Disease Detection in Pools and Dead Birds, Human Case Incidence. Includes field link for parcel inspections.	Included in price, subject to Business Analysis Review of final requirements
Notifications feature	When an activity, workflow or aerial workflow is created and/or assigned, MapVision will automatically send notifications to the technicians involved. Email notification set up in Master Management.	Included in price, subject to Business Analysis Review of final requirements
Sentinel Chicken management	Chicken Sample Testing, Manage Flocks, Sentinel Pathogens	Included in price, subject to Business Analysis Review of final requirements
Advanced Pesticide Inventory and Equipment management	Real-time Inventory, Auto-Reorder Alerts, Multiple Locations, Photo Library, Real-time Assets Tracking of Vehicles, Boats, ATVs, and Equipment Maintenance, Equipment Calibration	Included in price, subject to Business Analysis Review of final requirements
Workflow module	Batch Service Request Assignment with Map, Trapping Assignment Workflow	Included in price, subject to Business Analysis Review of final requirements

Aerial and Ground Treatment Plan workflow	Creation of ground, aerial blocks, treatment plans, ground routes, including pre and post-treatment forms, reports, file creation (job and shapefile format), and product management	Included in price, subject to Business Analysis Review of final requirements
Tick module	Tick Surveillance Sites and Blocks, Tick Testing, Batching Pools, MIR Calculations, Mapping, Tick Pathogens, Tick Species	Included in price, subject to Business Analysis Review of final requirements
Lab Surveillance Abundance/Pool Maps	MapVision provides lab/surveillance tools to include adult trap abundance counts, pool creation, and test results, along with larval surveillance and stage identification	Included in price, subject to Business Analysis Review of final requirements
Shop, vehicles, and equipment maintenance	Track service and maintenance, miles, hours, service intervals and specific actions or maintenance conducted on each asset. Report creation is customizable	Included in price, subject to Business Analysis Review of final requirements
Reporting - Dashboards, Reports Visualizations and Analytics		

<p>Opening Dashboard and Tier I Reports</p>	<p>Main Dashboard with key indicators</p> <p>Standard reports/graphics:</p> <ul style="list-style-type: none"> ● NPDES report and map ● Adult trap counts (YTD & 5 Yr. avg.) ● Service request report ● Acres treated ● Activity map ● Action type report ● Inventory item cost report ● Inventory summary report ● Treatment report (material use) ● Monthly County Ag Report <p>All table queries have CSV and PDF functions PDF are customized with logos and presented in a professional format</p>	<p>Included in price, subject to Business Analysis Review of final requirements</p>
<p>Power BI Tier II Reports (Three dashboards, four tiles each)</p>	<p>With Tier II LEA will provide three dashboards (i.e.- Administration, Surveillance, Operations). Each dashboard will include up to four titles defined by the customer. Requirements for dashboards, tiles, and visualizations to be defined. Fully customizable to create specific reports as requested. Leading Edge will recreate previous tiles and data sets.</p>	<p>Included in price, subject to Business Analysis Review of final requirements</p>
<p>Power BI Tier III Reports (Customer created, unlimited dashboards and reports)</p>	<p>LEA will provide Tier III account access on Power BI and training.</p>	<p>Included in price, subject to Business Analysis Review of final requirements</p>

Annual Recurring Service, Support and Software License Fees		
MapVision Annual Service, Support, Software license fee, and server infrastructure support and maintenance	Programming maintenance is included in the annual support and maintenance agreement. Server hosting, map tile services, reporting database and software license. In the event a plug- in or API is no longer supported by a third party, additional charges may apply.	Estimated \$28,000.00 (subject to Business Analyst review and final server requirements)
Onsite Review, Training and Travel Expenses		
Onsite Business Analyst	Analysis of requirements required by Marin/Sonoma MVCD including documentation <ul style="list-style-type: none"> • Business analysis trip 	Detailed pricing will be provided in best and final pricing proposalAFA
Onsite integration, installation and training, including travel expenses	<ul style="list-style-type: none"> • MapVision training prior go live date 	Detailed pricing will be provided in best and final pricing proposal

Notes:

1. The prices listed in the preceding table are an estimate for the services discussed. This summary is not a warranty of final price. Estimates are subject to change if project specifications are changed before a contract is executed
2. Throughout the process, any change orders will be captured, documented, agreed upon and separately priced for MSMVCD approval prior to any work being performed. Approved change orders will be developed and deployed after initial go live date
3. iPads & iPhones along with any cellular services are to be obtained by MSMVCD with specifications provided by Leading Edge
4. Upon awarding the contract to Leading Edge, the following will be provided;
 - a. Detailed requirements document
 - b. UAT process and approval forms
 - c. Detailed phased timeline
 - d. Service level description
 - e. Service and technical support agreement
 - f. Initial invoice as detailed in Payment Terms

5. Projected go live date: **With a starting date of 1/1/25, targeted go live is 4/1/26. Dates are subject to change.**

6. Condition regarding mathematical errors:

In the event of any mathematical, or computational errors identified in this contract, including any annexed schedules or appendices, the correct amounts, calculations, or results, as determined by standard accounting principles, shall govern. The parties agree to amend or correct such errors promptly upon discovery, and all affected terms or payments shall be adjusted accordingly to reflect the accurate calculations. This correction shall not constitute a breach of contract and shall not entitle any party to any additional rights, claims, or remedies other than those necessary to effectuate the correction

7. In the event Leading Edge Associates, Inc is not awarded this contract and Marin/Sonoma MVCD requests data from the current MapVision system database, in any format at any time after the RFP award, LEA will initially provide said data set for a fee of approximately \$12,000.00-\$18,000.00. If additional consultation is required, the expenses will be billed out at the current (2024) rate of \$250.00 per hour. The geospatial database architecture scheme/structure will not be provided and is the

Intellectual Property (IP) of Leading Edge Associates. Any recreation of the MapVision database scheme will be considered a copyright infringement.

Payment Terms

- Upon award of the contract to Leading Edge Associates, Inc., payment terms and milestones will be established. This will be based upon specific requirements defined by MSMVCD and documented by Leading Edge Associates, Inc.'s Business Analyst



**Request for Proposal (RFP)
For
Field Data Collection System for Mosquito Control**

**Marin/Sonoma Mosquito & Vector Control District
595 Helman Lane
Cotati, CA 94931**

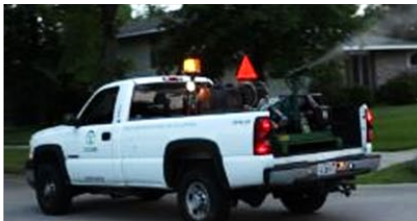
**Frontier Precision, Inc.
2716 S. Lincoln Ave, Ste G
Jerome, ID 83338**

Prepared By:
Chad Minter, Mobile GIS Solutions Manager
Linda Glover, GIS Sales & Services Manager
(208) 324-8006
chad@frontierprecision.com
linda@frontierprecision.com

Due Date for Proposal:
September 3, 2024, 4:00p Pacific Time
Emailed to: pbonkrude@msmosquito.org



Larviciding



Adulticiding



Surveillance



Drones



Analysis



ArcGIS release. This gives us an edge by helping our clients to take advantage of new platform features as they are released.

Esri awarded us the ArcGIS Online Specialty since we have qualified to technically enable Esri customers to take full advantage of ArcGIS Online, FieldMaps, Survey123 and other Esri platform capabilities.

We also value our partnership with Clarke and Azelis, so we can leverage their long-term experience in working with mosquito control workflows and equipment.

Price Proposal Explanation

FieldSeeker Core (Larviciding, Surveillance, Service Request, and Integration to VectorSurv

Nine concurrent Office licenses and 25 Mobile licenses for FieldSeeker Core (Larviciding, with Storm Drain Treatment, Surveillance and Service Request) have been quoted, along with Esri ArcGIS Online user licenses to support the system. At least one ArcGIS Online Creator User Type with additional Creator or Contributor User Types are needed for each named user using FieldSeeker office or mobile licensing. The named user uses their ArcGIS Online user name and password to log into FieldSeeker Core office or mobile app. When calculating the needed quantity of ArcGIS Online User Type licenses, do not count the user twice if they will use both the office and mobile license. They will use the same ArcGIS Online credentials to log into either one. User subscriptions come with ArcGIS Online credits sufficient for FieldSeeker use. FieldSeeker uses a small number of credits for feature service storage (nothing else). ArcGIS Online user subscriptions, FieldSeeker Office licenses, and FieldSeeker Mobile licenses quantities can be adjusted before final purchase. FieldSeeker licenses are quoted with a quantity discount.

We recommend that you only purchase 9 FieldSeeker Core Office licenses instead of 17. FieldSeeker Core does not use a license manager to check the number of active logins. We quote a 'floating' or 'concurrent' license. Each concurrent license covers 2 users (our reasoning is that if you have 18 people who would use the software in the office, it's likely that some of them are infrequent users, and not very many users are using the program 100% of the time). We handle it this way to decrease the cost of your on-going annual maintenance.

One on-site license of the FieldSeeker Core Office to VectorSurv Integration has been quoted. Only one license per system is needed.

Software licensing costs include the first year of annual support and maintenance. Unlimited technical support and remote training are included in this price, as are all software deployment tasks. Current data will be incorporated in FieldSeeker. Some basic data conversion is included in the purchase price. We consider it basic data conversion that is included if it is GIS data for primary layers (zones, trap locations, Larviciding source locations, other site locations, other GIS layers). We will load this type of data into the FieldSeeker data model as part of deployment. Non-GIS data and GIS data for activity history layers (inspections, treatments, service requests, surveillance data, adulticiding spray session tracks) will be converted to the FieldSeeker data model if possible. If this can be done using standard ArcGIS tools, it will be done as part of the



standard purchase and deployment. If it requires a developer or programmer, we will charge our hourly rate for data migration, (\$225/hr). A complete analysis of existing data can be done as part of the initial project tasks to find out if any conversion costs will be necessary. We have quoted up to 72 hours of developer time anticipating that it will be necessary based on the description in the RFP.

FieldSeeker Core Mobile can be downloaded from the App Store for iOS, Android, or Windows 10/11. The software requires a device with a reliable built-in GPS receiver for location. FieldSeeker Mobile is a BYOD license – mobile hardware is not included in this bid.

If you are purchasing new phones or tablets for use with FieldSeeker, any current generation device (or one generation back) for iOS or Android that has built-in GPS is most likely fine, with a few caveats. Any new iPhone or iPad will work fine if it has cellular capability. The GPS sensor is built into the cell chip. (Don't buy a Wi-Fi only model.) GPS works whether you have an active cell plan or not. Android devices can't necessarily be assumed to work fine just because they're new. Every manufacturer uses a different "flavor" of Android, even if it's listed as the same Android version (such as Android 14.) Portions of the standard Android operating system may be left out, custom drivers and features may be added, or older versions of Android may be used that cannot be upgraded, depending on the manufacturer. To use any Android device with FieldSeeker, it must have the Play Store so you can install and update the software automatically, and it must have built-in GPS. The higher the specs on the processor and memory, the better. The newer the Android version, the better. FieldSeeker should still be tested on the device prior to use in production. The Juniper Mesa 4 and Mesa Pro Windows 11 tablets are not as fast as an iOS device in all respects, but using one of them allows a single device to be used for more than one application (FieldSeeker Core and Windows ULV). Custom Windows images from IT, additional apps, and endpoint security can all slow performance down on the Juniper Mesa devices. All Mesa devices have GPS built in.

The following pricing is for FieldSeeker Core (Larviciding, Surveillance, Service Request, and VectorSurv Gateway Integration Year 1 software purchase and implementation:



Product Details	Qty	Price	Total
MOS-FSO-CORE FieldSeeker Office Core per concurrent user license includes tools for Larviciding w/Storm Drain Treatment, Surveillance, and Service Request. First year annual support and maintenance is included with purchase.	9	\$ 1,725.00	\$ 15,525.00
DISCOUNT_GIVEN Quantity Purchase of FieldSeeker Core/ULV User Licenses, 21 - 50 licenses, 5%	9	\$ -86.26	\$ -776.34
MOS-FSM-CORE FieldSeeker Mobile Core per mobile device license includes tools for Larviciding w/Storm Drain Treatment, Surveillance, and Service Request. First year annual support and maintenance is included with purchase.	25	\$ 1,150.00	\$ 28,750.00
DISCOUNT_GIVEN Quantity Purchase of FieldSeeker Core/ULV User Licenses, 21 - 50 licenses, 5%	25	\$ -57.50	\$ -1,437.50
MOS-AGOL-CREATOR Esri ArcGIS Online Annual Subscription, Creator User Type. Please purchase from Frontier Precision, Inc.	3	\$ 700.00	\$ 2,100.00
MOS-AGOL-EDITOR Esri ArcGIS Online Annual Subscription, Editor User Type. Please purchase from Frontier Precision, Inc.	43	\$ 220.00	\$ 9,460.00
MOS-GATEWAY Optional FieldSeeker Mosquito & Vector Core Office (Larviciding with storm drain treatments, Surveillance and Service Request) to State Surveillance Gateway synchronization tools, one-time charge per system. First year annual support and maintenance is included with purchase.	1	\$ 2,300.00	\$ 2,300.00
DISCOUNT_GIVEN Quantity Purchase of FieldSeeker Core/ULV User Licenses, 21 - 50 licenses, 5%	1	\$ -115.00	\$ -115.00

Sub Total:	\$ 55,806.16
Discount:	\$ 0.00
Tax:	\$ 0.00
Shipping:	\$ 0.00
Grand Total:	\$ 55,806.16

FieldSeeker Windows ULV Adulticiding Extension

The FieldSeeker Windows ULV Adulticiding Extension is a separate standalone software for mapping and reporting on spray truck activities. One Office license and 5 Mobile licenses for FieldSeeker ULV is quoted, along with 5 Mesa 4 Windows 11 Rugged Tablets and truck mounting accessories. One office license can be installed on two Windows 10 or Windows 11 PCs. We recommend that we host the FieldSeeker ULV database in our cloud for \$250/year which includes us backing up the data. Optionally, the ULV software and database can be installed on one PC or the ULV database installed on a customer provided shared server then accessed by multiple PCs. The customer is responsible for backing up data.

Mosquito spraying systems currently on the market output data through a 9-pin serial port connection. The serial port connection is only supported by Windows devices. Therefore, we have



provided the Juniper Systems Mesa Windows 10/11 Tablets as part of the FieldSeeker ULV system. It has performed reliably for many years because of its rugged design and robust GPS receivers that work in the truck cab, and built-in 9-pin RS232 serial port needed for communicating with the mosquito truck sprayers. Juniper Systems provides excellent customer service by providing timely delivery of equipment and ongoing support and repair services based in Logan, UT.

The quote includes Mesa 4 Windows 11 Tablet. It has a 7” display and weights 1.2 lbs. A cell modem option can be added for \$355/unit if the Mesa 4 is used for FieldSeeker Core applications. There is also a Mesa Pro Windows 11 Tablet available. It has a 10” display and weigh over 3 lbs. It comes with a cell modem option and would be \$334/unit more than the Mesa 4 with serial port (no modem option). Please let us know if you would rather have the Mesa Pro or have the modem option added to the Mesa 4. See attached data sheets for complete information on both models.

The quote also includes the Mesa 4 Gold CompleteCare package for three years. The three year plan is specially priced at the 1 year price, \$279. Juniper Systems CompleteCare packages offer expediated repair return around time, cover some of the normal wear and tear items, discounted parts not covered by plan, expedited shipping, etc. See attached data sheet for complete information.

The FieldSeeker ULV software is compatible with the Clarke SmartFlow. We need to confirm that your Clarke brand ProMist Dura and 25-HD have the SmartFlow controllers. If they don’t, please contact Clarke about adding SmartFlow to your systems.

Software installation, implementation, and remote training support is included with the purchase of the system.

The following pricing is for FieldSeeker Windows ULV Adulticiding Extension Year 1 software purchase and implementation:

Product Details	Qty	Price	Total
<p>MOS-WULVO</p> <p>FieldSeeker Windows ULV Adulticiding Office Software per concurrent user license. First year annual support and maintenance is included with purchase.</p> <p>One ULV Office license can be installed on two Windows 10 or Windows 11 PCs.</p> <p>We will host the FieldSeeker ULV database in our cloud for \$250/year.</p> <p>Optionally, the ULV database can be installed on one office PC or on a customer provided shared server, which is accessed by multiple PCs.</p>	1	\$ 1,725.00	\$ 1,725.00
<p>DISCOUNT_GIVEN</p> <p>Quantity Purchase of FieldSeeker Core/ULV User Licenses, 21 - 50 licenses, 5%</p>	1	\$ -86.25	\$ -86.25
<p>MOS-WULVD-HOSTING</p> <p>Optional Annual Hosting of FieldSeeker ULV Mosquito Control Database, per year</p>	1	\$ 250.00	\$ 250.00
<p>MOS-WULVF</p> <p>FieldSeeker Windows ULV Adulticiding mobile license, per mobile device. First year annual support and maintenance is included with purchase.</p>	5	\$ 1,150.00	\$ 5,750.00
<p>DISCOUNT_GIVEN</p> <p>Quantity Purchase of FieldSeeker Core/ULV User Licenses, 21 - 50 licenses, 5%</p>	5	\$ -57.50	\$ -287.50
<p>MS4-CFG-19522 Mesa 4 Geo 16/128 w/9-pin</p> <p>Mesa 4 Windows Geo 128/16 with 9-pin Serial Port</p> <p>16GB RAM 128GB Internal Storage Bluetooth 5.3/WI-FI 6E Cameras: 5MP Front/13MP Rear I/O USB-C, USB-A, 12V Barrel Jack 30W AC Power Supply, Orange Bumpers and 31226 Integrated RS-232 9-pin Connector Built into Mesa for Communication with Sprayer</p>	5	\$ 3,164.00	\$ 15,820.00
<p>12517</p> <p>12VDC Vehicle Charger Cable</p>	5	\$ 19.00	\$ 95.00
<p>02711-9151</p> <p>DB9 M/F SERIAL EXTENSION CABLE 6' - Mesa to Clarke SmartFlow</p>	5	\$ 25.00	\$ 125.00
<p>SDCZ430-032G-G46</p> <p>SanDisk 32GB Ultra Fit USB 3.1 Flash Drive</p> <p>Only one per system is needed.</p>	1	\$ 22.00	\$ 22.00



Product Details	Qty	Price	Total
26027 Mesa 3/4 Vehicle Mount and Clamp Assembly	5	\$ 250.00	\$ 1,250.00
RAM-B-238 Used with Part # 26027 for Vehicle Mounting	5	\$ 19.95	\$ 99.75
32150 - Juniper Mesa 4 Gold Complete Care 3 Year (new purchases only) See Complete Care Brochure for full details.	5	\$ 279.00	\$ 1,395.00
Miscellaneous Estimated UPS Ground Shipping	1	\$ 95.00	\$ 95.00

Sub Total:	\$ 26,253.00
Discount:	\$ 0.00
Tax:	\$ 0.00
Shipping:	\$ 0.00
Grand Total:	\$ 26,253.00

GIS Services, Roadmap, and Custom Development

GIS Services

Services to provide ArcGIS Online items (web maps, including publicly shared web maps; Survey123 web forms, Esri Dashboards, etc. Timeline and priorities for GIS services work will also be set as part of initial project work, and can be worked on collaboratively using the same approach as for custom development. GIS Services can often be done in parallel with custom software development because the work is being done by different people.

Time and expense will be billed monthly as the project proceeds. A cap on time and costs can be set for a given feature or item, by time period, or overall. Frequent discussions will allow us to be flexible and adjust as priorities shift over the length of the project.

Roadmap Functionality

Our planned software roadmap includes features we already have planned to implement, and other features and workflows that we deem applicable to a sizable proportion of our user base. Development costs for roadmap features will be borne by Frontier as part of standard software support and maintenance over the life of the project. Timeline and priorities for roadmap features will be handled the same way as for custom development - decided collaboratively in conjunction with Marin-Sonoma Project Manager(s).

Depending on the complexity, the typical life cycle for delivery may entail most of the same things as custom development, minus the monthly bill: requirements clarifications, detailed specifications, user stories, UI/UX design, feedback and discussion, development, internal QA testing, customer testing, integrating feedback, further test releases with feedback cycles, documentation, user acceptance and sign-off, public release and incorporation into standard



software product. These steps may be taken in a less formal way for a given feature or workflow, with a more formal acceptance process for the project overall.

On-Site Training

On-site training is available at an additional cost, \$2,200/day plus trainer's travel expenses. Training will be customized to fit Marin/Sonoma MVCD requirements. The trainer's travel expenses have been estimated in the quote. However, actual travel expenses will be prepaid and invoiced once the training is completed.

Custom Development

Features, workflows, and integrations listed in this section have been quoted individually with rough estimates of time and cost. Timeline and priorities for custom development will be set as part of initial project work. We plan for regular project meetings (2-4 times/month) and frequent emails with Marin-Sonoma implementation Project Manager(s). Depending on the complexity of the custom development, the typical life cycle for delivery may entail any or all of the following: requirements clarifications, detailed specifications, user stories, UI/UX design, feedback and discussion, development, internal QA testing, customer testing, integrating feedback, further test releases with feedback cycles, documentation, user acceptance and sign-off, public release and incorporation into standard software product. These steps may be taken in a less formal way for a given feature or workflow, with a more formal acceptance process for the project overall. The greater the clarity of the requirements, specifications, feedback, and testing results from Marin-Sonoma, the lower the costs for custom development in terms of time and expense. Frontier will only bill for work completed.

Time and expense will be billed monthly as the project proceeds. A cap on time and costs can be set for a given feature or workflow, by time period, or overall. Frequent discussions will allow us to be flexible and adjust as priorities shift over the length of the project.

The following pricing provides a breakdown by category for GIS Services, Roadmap Development, On-Site Training, and Custom Software Development as indicated in Systems Features and Functionality Section:

Product Details	Qty	Price	Total
GVP-Intermediate GIS Services Indicated in RFP Systems Features and Functionality Section, \$225/hr Up to 160 hours	160	\$ 225.00	\$ 36,000.00
Miscellaneous Roadmap Development Indicated in RFP Systems Features and Functionality Section This development is included as part of your on-going annual maintenance. Value: Up to 256 hours x \$225 = \$57,600 Frontier agrees to commit to completing these functionalities over a 24 month time frame.	1	\$ 0.00	\$ 0.00
Miscellaneous On-Site Training, \$2,200/Day 4 days of On-Site Training Estimated Trainer Travel Expenses, \$5,000	1	\$ 13,800.00	\$ 13,800.00
GVP-Advanced Custom Software Development Indicated in RFP Systems Features and Functionality Section Up to 800 Hours, \$225/hr Preliminary Estimated Breakdown, includes: <ul style="list-style-type: none"> • Employee Time Tracking (possibly integration with Paylocity): 112 hours x \$225/hr = \$25,200 • Billable / Invoicing: 104 hours x \$225/hr = \$23,400 • Custom logos: 24 hours x \$225/hr = \$5,400 • Notifications (3rd party integration with Everbridge or Regroup): 120 hours x \$225/hr = \$27,000 • Data conversion: 72 hours x \$225 = \$16,200 • "Joined" report database for Tableau or Power BI: 64 hours x \$225/hr = \$14,400 • Contingency for new requirements or clarifications of requirements that result in change of scope: 200 hours x \$225/hr = \$45,000 • Other to be determined: 104 hours x \$225 = \$23,400 	800	\$ 225.00	\$ 180,000.00

Grand Total: \$ 229,800.00

FieldSeeker Core and ULV Annual Maintenance Renewal

The first-year annual maintenance is included in the purchase of the FieldSeeker Core and ULV software user licenses. This will be invoiced annually starting one year after purchase and initial standard software license deployment. Annual support and maintenance includes unlimited email, telephone, and web technical support along with remote web training, access to the Frontier Learning Lab and automatic software updates.

Year 2 annual support and maintenance for FieldSeeker software licenses are as follows (note that ArcGIS Online subscription renewals are always billed by Esri, not Frontier):



Product Details	Qty	Price	Total
MOS-FSO-CMAINT FieldSeeker Mosquito & Vector Office Core (Larviciding w/Storm Drain Treatment, Surveillance, and Service Request) Annual Support and Maintenance, per Concurrent Office User License. This will be billed annually, starting one-year after purchase. Period: Starting Year 2	9	\$ 460.00	\$ 4,140.00
MOS-FSM-CMAINT FieldSeeker Mosquito & Vector Mobile Core (Larviciding w/Storm Drain Treatment, Surveillance, and Service Request) Annual Support and Maintenance, per Mobile User License. This will be billed annually, starting one-year after purchase. Period:	25	\$ 345.00	\$ 8,625.00
Miscellaneous Annual Esri ArcGIS Online Licensing Renewals will be ordered directly with Esri.	1	\$ 0.00	\$ 0.00
MOS-GATEWAY-Maint FieldSeeker Mosquito & Vector Core Office (Larviciding w/Storm Drain Treatment, Surveillance, and Service Request) to State Surveillance Gateway Option Annual Support and Maintenance, per year. This will be billed annually, starting one-year after purchase. Period: Starting Year 2	1	\$ 575.00	\$ 575.00
MOS-WULVO-Maint FieldSeeker Windows ULV Adulticiding Office User Annual Support and Maintenance, per Concurrent Office User License. This will be billed annually, starting one-year after purchase. Period: Starting Year 2	1	\$ 460.00	\$ 460.00
MOS-WULVD-HOSTING Optional Annual Hosting of FieldSeeker ULV Mosquito Control Database, per year	1	\$ 250.00	\$ 250.00
MOS-WULVF-Maint FieldSeeker Windows ULV Adulticiding Mobile Field Device Annual Support and Maintenance, per Mobile User License. This will be billed annually, starting one-year after purchase. Period: Starting Year 2	5	\$ 345.00	\$ 1,725.00

Grand Total: \$ 15,775.00/Yr

Pricing Summary

FieldSeeker Core	\$ 55,806.16
FieldSeeker ULV	\$ 26,253.00
Services, Training, Custom Development	\$229,800.00
Total One-time Purchase	\$311,859.16

FieldSeeker Annual Maintenance/Year	\$ 15,775.00/Yr
(Esri ArcGIS Renewal Direct from Esri)	\$ 11,560 (Estimated)

Estimated Implementation Timeline

Software system delivery consists of standard licensing for FieldSeeker Core (Larviciding + Storm Drain Treatment, Service Request, Surveillance), VectorSurv Gateway Integration add-on, FieldSeeker Windows ULV licensing and Mesa tablet hardware, data conversion (including testing,



validation, and user acceptance), services (dashboards, public-facing web maps, Survey123 forms), roadmap enhancements covered by support and maintenance, and custom software development for other features not included in the above. Remote virtual software training for standard FieldSeeker Core and FieldSeeker Windows ULV is included in the bid and will be provided prior to software go-live.

The following are timeline estimates for delivery of the listed features, workflows, or components, relative to receipt of purchase order or contract.

1. FieldSeeker Windows ULV software and Mesa tablets (for truck spray tracking): 2-4 weeks
2. FieldSeeker Core standard software licenses and deployment: 2-4 weeks
3. Data migration: 4-8 weeks, dependent on complexity and feedback (concurrent task)
4. Roadmap enhancements: 1-12 months, delivered incrementally, based on priorities established during project meetings with district project managers
5. GIS services (dashboards, maps, Survey123 forms): as needed after deployment of standard software, based on priorities established during project meetings with district project managers
6. Custom features: 1-18 months, delivered incrementally, based on priorities established during project meetings with district project managers.
7. In-person training: whenever requested prior to or in conjunction with go-live.

A schedule of activities and more specific timeline of events will be created upon acceptance of this proposal.

Unlimited support and remote online training for software implementation and ongoing use is included with the purchase of FieldSeeker. Ongoing technical support is included with the annual support and maintenance. All training is performed remotely, unless on-site training is requested or required, in which case it's available for a daily charge (\$2,200 per day) plus travel expenses. Support is available via email, support portal, and phone from 8-5 MTN time M-F except holidays, with a goal of same-day response.

Payment Schedule

1. Standard product licensing for FieldSeeker Core, FieldSeeker Windows ULV, ArcGIS Online, and Juniper Mesa hardware are all payable upon receipt.
2. Annual maintenance is due starting Year 2. First year support and maintenance is included with the purchase of the software licenses. The support and maintenance 'clock' starts when the standard software is deployed and available to use.
3. GIS services and custom features will be billed monthly based on hours spent according to budget established during contract award, dependent on District priorities established by District project managers.
4. Training fees including travel expenses are due when training is completed.
5. Integration with 3rd party solutions which involve software subscriptions or licenses for the District will not be billed through this bid or contract, but rather the District will establish a relationship directly with those companies (e.g. Everbridge, Regroup, Paylocity). If paid licenses are required for development and testing, we will coordinate with District project



managers to use District licensing, or if Frontier must purchase licensing, this cost may be passed on to the District, at the discretion of Frontier.

Service After the Sale

Frontier Precision, Inc. is an experienced managed services provider supporting over 325 mosquito and public health agencies. The software purchase and annual maintenance provides software updates and unlimited technical support, which is available in a variety of ways. Frontier's dedicated FieldSeeker Support staff are here to help you. Our support hours are Monday – Friday, 8:00a – 5:00p Mountain time, except holidays. We are committed to same day response time.

- [Support Portal](#) – training videos, getting started resources, knowledge base articles, Community forums, support tickets
- [Email](#) – email mosquitosupport@frontierprecision.com to open a support ticket
- [Phone](#): (208) 324-6977 or (208) 324-8006 and enter 1 to ask for technical assistance

Other on-line technical support resources include:

- Search Knowledge Base for answers
- Post questions on the Community forum
- **FieldSeeker Core:**
 - [Knowledge Base](#)
 - [Forums](#)
 - [Product Roadmap](#)

Training Options:

- For orientation or refresher training, search our Knowledge Base for learning plans and training videos which will help you get started
- Schedule a remote training session at no cost
- On-site training is available for an additional cost (daily rate of \$2,200 per day plus travel expenses)

Software Updates:

All software updates, consisting of new features and bug fixes, are also provided at no additional cost as part of software maintenance.



DATE: October 9th, 2024

SUBJECT: First Amendment to the District Manager Employment Agreement

BACKGROUND

The District Manager Employment Agreement was executed on February 20th, 2024. Since that time, there has been a need to clarify the language regarding the District Manager's group medical and retirement benefits, as well as the application of the District's Employee Policy Manual to the District Manager's employment.

To address these issues, the proposed First Amendment to the Employment Agreement has been drafted (Attachment A). The amendment includes additional language regarding the benefits provided to the District Manager, ensuring they align with the benefits provided to other District employees as outlined in the District Employee Policy Manual, Memoranda of Understanding (MOUs), and applicable resolutions.

The key addition to the Employment Agreement is in **Section 6.0**, which now includes more specific language regarding the benefits provided to the District Manager. The new language specifies that the District Manager will receive the same group medical, dental, vision, retirement, and insurance benefits as other District employees, and that contributions to the group medical plan will be consistent with those made by all other employees.

The amended language (in red) is as follows:

"Bonkrude's employment with the DISTRICT shall be governed by the DISTRICT Employee Policy Manual as may be amended from time to time, to the extent that the Policy Manual is not inconsistent with the provisions of this Employment Agreement. If any term of this Employment Agreement is inconsistent or conflicts with a term or condition contained in the Policy Manual, then this Employment Agreement shall govern.

The DISTRICT shall provide to Bonkrude group medical, dental, vision, **retirement, additional retirement benefits**, life, and long-term disability insurance plans and/or programs under the terms and conditions specified in the **District Employee** Policy Manual, **MOUs** and applicable resolutions. Bonkrude shall provide the same contribution amount toward group medical plans as all other DISTRICT employees, as specified in the District Employee Policy Manual, MOUs and applicable resolutions. In addition, the DISTRICT shall provide the following..."

This amendment ensures clarity and consistency in the benefits provided to the District Manager and aligns the terms of the agreement with those of other District employees, avoiding any potential inconsistencies with the Employee Policy Manual or future amendments to it.

STAFF RECOMMENDATION

Consider a motion to approve the First Amendment to the District Manager Employment Agreement, which clarifies and enhances the terms governing the District Manager's benefits package.

FISCAL IMPACT

The additional language only changes future costs associated with the contract, including the optional 457 contribution and retirement health. All other costs remain the same.

**FIRST AMENDMENT TO MARIN/SONOMA MOSQUITO & VECTOR
CONTROL DISTRICT**

DISTRICT MANAGER EMPLOYMENT AGREEMENT

This First Amendment ("1st Amendment") is entered into and made part of the Employment Agreement ("Agreement") originally executed on February 20th, 2024, by and between Peter Bonkrude ("Employee") and Marin/Sonoma Mosquito and Vector Control District ("Employer"). This First Amendment is effective as of February 20th, 2024, and it modifies and supplements the terms of the original Agreement as set forth below.

Section 6.0 of the Employment Agreement is hereby amended in part to read as follows:

"Bonkrude's employment with the DISTRICT shall be governed by the DISTRICT Employee Policy Manual as may be amended from time to time, to the extent that the Policy Manual is not inconsistent with the provisions of this Employment Agreement. If any term of this Employment Agreement is inconsistent or conflicts with a term or condition contained in the Policy Manual, then this Employment Agreement shall govern.

The DISTRICT shall provide to Bonkrude group medical, dental, vision, **retirement, additional retirement benefits**, life, and long-term disability insurance plans and/or programs under the terms and conditions specified in the **District Employee** Policy Manual, **MOUs** and applicable resolutions. Bonkrude shall provide the same contribution amount toward group medical plans as all other DISTRICT employees, as specified in the District Employee Policy Manual, MOUs and applicable resolutions. In addition, the DISTRICT shall provide the following..."

Except as modified by this First Amendment, all terms and conditions of the original Agreement shall remain in full force and effect. In the event of any conflict between the terms of this First Amendment and the terms of the original Agreement, the terms of this First Amendment shall govern.

Peter Bonkrude, District Manager
Marin/Sonoma Mosquito & Vector
Control District

Carol Pighoni, Board President
Marin/Sonoma Mosquito & Vector
Control District

Date

Date

Attest: _____
Confidential Administrative Assistant

Date



DATE: October 9th, 2024

SUBJECT: Side Letter Agreement with Unrepresented Employees: Additional Benefits Pursuant to Resolution 2022/23-16

BACKGROUND

The District periodically reviews its employee benefit provisions to ensure that they remain competitive and responsive to the needs of staff. Pursuant to Resolution 2022/23-16, the District has negotiated updates to the benefits for unrepresented employees. These updates address vacation accrual, health benefits, retirement plans, insurance, and other key provisions, ensuring that District employees receive support that reflects their professional contributions and personal needs.

The proposed Side Letter Agreement introduces several amendments and improvements to the existing terms of employment for unrepresented employees. Below are the key changes included in the Side Letter:

1. Vacation Carry-Over:

Employees can accumulate a maximum vacation balance of 280 hours, with the District Manager's discretion to approve temporary exceedances for work-related reasons. A plan to reduce excess balances must be created in collaboration with the employee.

2. Retiree Health:

- **Group One (Hired Before July 2009):** The District will cover the full medical insurance premium for retirees and their spouses/domestic partners after ten years of service, per MCERA rules.
- **Group Three (Hired On or After August 1, 2014):** Employees will receive a \$450 monthly District contribution to a Retiree Health Savings Plan upon successful probation completion.

3. Active Employee Medical Insurance Coverage:

- **Group One (Hired Before August 1, 2014):** The District will pay for medical insurance premiums, with employee contributions of \$100 for single coverage, \$150 for two-party, and \$200 for family coverage.
- **Group Two (Hired On or After August 1, 2014):** Employee contributions for medical insurance will be adjusted starting in January 2025, with rates for single, two-party, and family coverage reduced from current levels.

4. Life Insurance:

The District will cover the premium for a \$50,000 group life insurance policy. Employees may purchase additional coverage at their own expense.

5. Wellness Benefit:

The annual Wellness Benefit will increase to \$750 per year for all full-time and part-time employees, to be used for personal health care costs.

6. Deferred Compensation:

The District will match contributions to the \$457 Deferred Compensation Plan for eligible employees, up to 2% of the employee's base salary.

7. Safety Boot Reimbursement:

Employees required to wear safety boots will be eligible for reimbursement of up to \$400 per year.

8. Bereavement Leave:

Employees will be granted up to six working days for bereavement, with three days paid by the District. Additional time may be taken using sick leave, vacation, or compensatory time off.

STAFF RECOMMENDATION

Approve the Side Letter Agreement between the Marin/Sonoma Mosquito and Vector Control District (MSMVCD) and the District's Unrepresented Employees.

FISCAL IMPACT

The financial impact of these amendments is consistent with the District's budget for employee benefits.

SIDE LETTER BETWEEN
MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT (MSMVCD) AND
THE UNREPRESENTED EMPLOYEES PURSUANT TO RESOLUTION 2022/23-16
RE: ADDITIONAL BENEFITS FOR UNREPRESENTED EMPLOYEES

This Side Letter Agreement ("Agreement") is entered into by and between the Marin/Sonoma Mosquito and Vector Control District ("District") and the Unrepresented Employees of the District ("Employees"), pursuant to Resolution 2022/23-16, to address and amend certain terms and conditions of employment as follows:

RECITALS

WHEREAS, the District maintains an Employee Policy Manual containing policies regarding employment with District. Additionally, several unrepresented staff maintain a previously approved resolution that governs additional terms and conditions of employment; and

WHEREAS, the Board of Trustees of the District recognizes the importance of periodically reviewing and updating the terms and conditions of employment to address the needs and welfare of District Employees; and

WHEREAS, the District and Employees have identified specific areas where updates and improvements to the current terms and conditions of employment are necessary, including but not limited to provisions related to vacation carry-over, retiree health, active employee medical insurance coverage, life insurance, wellness benefits, deferred compensation plan matching, safety boot reimbursement, and bereavement leave; and

WHEREAS, both the District and Employees agree that these changes are necessary to ensure the continued well-being and support of District Employees in their professional roles and personal lives;

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

AGREEMENT

1. Vacation Carry-Over

Effective the first full pay period following Board of Trustees' approval of the "Agreement", an employee's maximum accumulated vacation balance shall be 280 hours. Once an employee reaches this maximum accumulated vacation balance, further accrual of vacation shall cease until the employee has utilized vacation leave, thereby allowing further accrual. However, the

District Manager may authorize an employee to temporarily exceed the 280-hour cap due to work requirements. The District Manager will collaborate with the employee to create a plan for reducing the employee's vacation balance to or below the applicable maximum within a reasonable period of time.

2. Retiree Health

A. Retiree Group One (Employees Hired Before July 2009):

For employees hired before July 1, 2009, upon completing ten years of service with the District, the District shall cover the full cost of medical insurance premiums for both the retiree and their spouse or registered domestic partner, upon retirement, in accordance with MCERA rules and regulations.

B. Retiree Group Three (Employees Hired on or After August 1, 2014):

Effective the first full pay period following Board approval of the "Agreement", District employees hired on or after August 1, 2014, and upon successful completion of probation, shall receive a District contribution of four hundred fifty dollars (\$450) per month into a Retiree Health Savings Plan for the duration of their employment with the District.

3. Active Employee Medical Insurance Coverage

As a member of the Marin County Employees Retirement Association ("MCERA"), the District offers two medical plans: Kaiser Permanente and Anthem Blue Cross. Employees and dependents who become eligible for Medicare may enroll in Medicare and shall be eligible for Medicare Supplemental Plans available through MCERA.

For employees and/or dependents who choose to enroll in Medicare, the District shall pay for the cost of Medicare Part B and the premium for the Senior Advantage Plan, not exceeding the rate of the Kaiser Family coverage plan for the employee and all qualifying dependents, minus the employee's contribution for the applicable Active Group.

A. Active Group One (Employees Hired Before August 1, 2014):

The District shall pay the monthly premium for medical insurance, not to exceed the rate of the Kaiser Family coverage plan, with the employee contributing one hundred dollars (\$100) for single coverage, one hundred fifty dollars (\$150) for two-party coverage, and two hundred dollars (\$200) for family coverage. If an employee elects Anthem Blue Cross coverage and the premium exceeds that of the Kaiser Family coverage plan, the employee shall pay the difference, which shall be collected through payroll deductions.

B. Active Group Two (Employees Hired On or After August 1, 2014):

Effective January 1, 2023, the District shall pay the monthly premium for medical insurance, not to exceed the rate of the Kaiser Family coverage plan, with the employee contributing:

- Two hundred twenty-five dollars (\$225) per month for single coverage
- Three hundred thirty-seven dollars and fifty cents (\$337.50) per month for two-party coverage

- Four hundred fifty dollars (\$450) per month for family coverage

Effective January 1, 2025, the employee's contribution shall be adjusted to:

- One hundred twenty-five dollars (\$125) per month for single coverage
- Two hundred thirty-seven dollars (\$237) per month for two-party coverage
- Three hundred fifty dollars (\$350) per month for family coverage

If the employee chooses Anthem Blue Cross and the premium exceeds the Kaiser Family coverage plan, the difference and the employee's monthly contribution shall be collected through payroll deductions.

4. Life Insurance

Effective as soon as administratively feasible following Board of Trustees' approval of the "Agreement", the District shall pay the monthly premium for a basic group life insurance policy with a maximum benefit amount of fifty thousand dollars (\$50,000). Employees may purchase additional term life insurance or coverage for a spouse or dependents, at their own cost, through the District's life insurance provider. Employees are only eligible for District group life insurance while employed by the District.

5. Wellness Benefit

The Wellness Benefit is a yearly allowance for all regular, full-time, and part-time employees, used to offset personal health care costs for the employee and their family. Effective the first full pay period following Board of Trustees' approval of the "Agreement", the annual Wellness Benefit shall increase to seven hundred fifty dollars (\$750) per year. This amount is granted on July 1st and must be used by June 30th. All receipts must be dated within this period. The Flexible Spending Allotment is considered taxable income per IRS Publication 502.

6. Deferred Compensation and Optional Plans

The Section 125 flexible spending plan, a Section 457 Deferred Compensation Plan, and membership in the Marin County Federal Credit Union are optional benefits offered to all employees. These plans are set up in accordance with IRS rules and regulations. Effective the first full pay period following Board of Trustees' approval of the "Agreement", for all employees who have passed their probationary period, the District shall match the employee's contribution to the District-offered §457 Deferred Compensation plan up to two percent (2%) of the employee's base salary, not to exceed IRS limits.

7. Safety Boot Reimbursement

Effective the first full pay period following Board of Trustees' approval of the "Agreement", employees required to wear safety boots shall receive reimbursement of up to four hundred dollars (\$400) per year. Employees must submit a receipt for reimbursement.

8. Bereavement Leave

In the event of a death in the immediate family of an employee, an employee who has worked

for the District for at least 30 calendar days shall, upon request, be granted up to six (6) working days of leave for arrangements or attendance of services. Three (3) days of Bereavement Leave shall be paid by the District, and accumulated sick leave, vacation time, compensatory time off, or management leave may be used for the remaining time. "Immediate family" includes spouse, registered domestic partner, natural or adopted children, parents, spouse's or domestic partner's parents, siblings, grandparents, grandchildren, and siblings of a spouse or domestic partner. Bereavement leave must be taken within six (6) months of the death. The District may require documentation of the death within thirty (30) days of the start of the leave.

This Side Letter Agreement shall be effective as of the date signed by both parties and shall remain in full force unless otherwise amended or superseded by future agreements.

Peter Bonkrude, District Manager
Marin/Sonoma Mosquito & Vector
Control District

Carol Pighoni, Board President
Marin/Sonoma Mosquito & Vector
Control District

Date

Date

Attest: _____
Confidential Administrative Assistant

Date