

Marin/Sonoma
Mosquito & Vector Control District
595 Helman Lane
Cotati, California 94931
1-800-231-3236 (toll free) 707-285-2210 (fax)

**BOARD OF TRUSTEES
SPECIAL & REGULAR BOARD MEETING**

DATE: December 13, 2023
TIME: 6:00 p.m. (Special Board Meeting will continue into Regular Board Meeting at 7:00 p.m.)
LOCATION: **Teleconference – See Below**

Please note that options for observing the Board Meeting and for submitting communication regarding the meetings have changed. The Board of Trustees will meet remotely via teleconferencing, as authorized by Government Code Section 54953(e), because state or local officials have imposed or recommended measures to promote social distancing. (Gov. Code §§ 54953(e)(3), (e)(4).). All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

The Board Meeting Teleconference:

Click the link on the District's website, <https://www.msosquito.org/board-meetings>, to watch live-streamed meetings. The unique link for each meeting is found on the first page of the applicable agenda (see Zoom Meeting Link below for this meeting).

Public Communication:

The public is welcome to address the Board of Trustees on items listed on the Consent Calendar or on other items not listed on the agenda but within the Board's jurisdiction during the general Public Comment period. There will also be an opportunity for the public to comment on other agenda items at the time they are discussed. Please raise your hand using the electronic "raise hand" button or provide typed comments via the Q & A button. Both features are available at the bottom of the Zoom screen.

The public may submit comments by:

- 1) Emailing comments to dawnw@msosquito.org or
- 2) Delivering written comments via mail to the District; or
- 3) Participating in the teleconference by calling (669) 900-9128 or joining the videoconference at the link provided below:

[Zoom Meeting Link](#)

The Webinar ID is 816 2071 6927

Materials related to an item on this agenda submitted to the Board after distribution of the agenda packet are available for public inspection by contacting the Board Clerk at dawnw@msosquito.org or calling the District's offices at (707) 285-2200. If, due to a disability, and reasonable accommodation is needed to participate in this meeting, please contact the ADA Coordinator 24 hours in advance of the meeting at (707) 285-2204.

Agendas and supporting documents are also available for review on the District's official noticing bulletin board (595 Helman Lane, Cotati, CA 94931) and at the District's website at: <https://www.msмосquito.org/board-meetings>

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.

*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
Gail Bloom, Larkspur
Tamara Davis, Sonoma Co. at Large
Art Deicke, Santa Rosa
Laurie Gallian, Sonoma
Pamela Harlem, San Rafael
Susan Harvey, Cotati
Susan Hootkins, Petaluma
Evan Kubota, Windsor

Alison Marquiss, Corte Madera
Shaun McCaffery, Healdsburg
Vicki Nichols, Sausalito
Carol Pigoni, Cloverdale (*First V.P.*)
Diana Rich, Sebastopol (*Secretary.*)
Herb Rowland, Jr., Novato
Ed Schulze, Marin Co. at Large
David Witt, Mill Valley (*Second V.P.*)
Aarón Zavala, Rohnert Park
Richard Snyder, Belvedere (*President*)

Open Seats:

Ross, one Marin County at Large, San Anselmo and one Sonoma County at Large

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.* **Resolution 2023/24-XX: Authorizing Remote Teleconference/Virtual Meetings of the District Pursuant to Government Code Section 54953(e)(3)**

Staff Report: The attached proposed resolution would authorize the Board of Trustees to continue to hold virtual/teleconference meetings in compliance with the Brown Act, considering the termination of the Governor's declared state of emergency and current state standards regarding recommended social distancing measures.

C.* **MINUTES** – Minutes of Board Meeting held on November 29, 2023.

D.* **FINANCIAL REPORTS** – Accept Financial Reports for November 2023.

ACTION NEEDED

INFORMATION ENCLOSED

6. **NEW BUSINESS**

A.* **Presentation of Fiscal Year (FY) 2022-23 Financial Audit by David Alvey, Partner at Maze & Associates.**

Staff Report: David Alvey, Partner at Maze & Associates, will present the draft of the financial audit. The District's Audit Committee met on December 8th, 2023, to consider the draft, and will provide its recommendations.

ACTION NEEDED

RECOMMENDED ACTION: Receive the presentation by Mr. Alvey and consider a motion to accept the FY 2022-23 Audit.

INFORMATION ENCLOSED

B.* **District Manager's Job Description Update**

Staff Report: While preparing to recruit for the District Manager position, staff noted that the existing job description dates from 2006. The enclosed draft version has been significantly revised and updated to conform to current standards and practices while more accurately and comprehensively describing the current duties and responsibilities of the position.

ACTION NEEDED

RECOMMENDED ACTION

Review the revised job description for the District Manager position and consider a motion to approve it.

INFORMATION ENCLOSED

C.* **Proposed Agreement for Special Services with Liebert Cassidy Whitmore (LCW)**

Staff Report: Like many public agencies across California, the District participates in the employment law consortium offered by LCW. The

consortium provides group training sessions throughout the year focusing on topics relevant to counties, cities, and special districts. Additionally, a phone hotline answered by an LCW attorney provides answers to employment law questions at no additional charge. For more complex or more time-consuming matters, attorney consultations are available at negotiated preferential rates. The agreement presented to the Board tonight is for additional services beyond those included as part of the regular consortium membership. In particular, the District's MOU Committee met recently to consider the selection of a Chief Negotiator to represent the District in labor relations matters, such as the contract negotiations slated to begin in early 2024 for successor MOUs to the current contracts, which expire on June 30, 2024. The MOU Committee recommends that the Board select Ms. Kelly Tuffo of LCW as Chief Negotiator due to her expertise and in-depth knowledge of the District and its employment-related matters. The proposed agreement would facilitate the retention of Ms. Tuffo's services at rates that are comparable to those charged by other specialized law firms. The agreement was reviewed by General Counsel.

ACTION NEEDED

RECOMMENDED ACTION

Review the proposed Agreement for Special Services and consider a motion to authorize the Board President to execute the Agreement.

INFORMATION ENCLOSED

D.* Proclamation 2023/24-02 Honoring Trustee Arthur Deicke for his Dedicated Service to the District and its Mission.

Staff report: Trustee Arthur Deicke's term of office is due to expire at the end of this year, and he has elected not to seek another term. The proposed proclamation would recognize Mr. Deicke and express gratitude for his service and valuable contributions to the District.

ACTION NEEDED

RECOMMENDED ACTION

Review the proposed Proclamation and consider a motion to approve it.

INFORMATION ENCLOSED

E.* Proclamation 2023/24-03 Honoring Trustee Pamela Harlem for her Dedicated Service to the District and its Mission.

Staff report: Trustee Pamela Harlem's term of office is due to expire at the end of this year, and she has elected not to seek another term. The proposed proclamation would recognize Ms. Harlem and express gratitude for her service and valuable contributions to the District.

ACTION NEEDED

RECOMMENDED ACTION

Review the proposed Proclamation and consider a motion to approve it.

INFORMATION ENCLOSED

7. **COMMITTEE & STAFF REPORTS**

A. **Executive Committee**

Report by President Richard Snyder

B. **Nomination Committee**

Report by Ed Schulze, Chair

Nominations for Board Officer positions for 2024

C. **Manager Recruitment Committee**

Report by Carol Pigoni, Chair.

8.* **MANAGER'S REPORTS**

INFORMATION ENCLOSED

9. **WRITTEN COMMUNICATIONS**

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

10. **OPEN TIME FOR BOARD OR STAFF COMMENTS**

11. **ADJOURNMENT**

RESOLUTION NO. 2023/24-XX

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
AUTHORIZING REMOTE TELECONFERENCE/VIRTUAL MEETINGS
OF THE DISTRICT PURSUANT TO GOVERNMENT CODE SECTION 54953(e)**

WHEREAS, the Board of Trustees of the Marin/Sonoma Mosquito & Vector Control District (“District”) is committed to preserving and nurturing public access and participation in meetings of the Board; and

WHEREAS, meetings of the Board are open and public, as required by the Ralph M. Brown Act (Government Code Sections 54950 – 54963); and

WHEREAS section 54953(e) of the Brown Act makes provisions for remote teleconferencing participation subject to the existence of certain conditions. To continue meeting by remote teleconferencing means without complying with section 54953(b)(3), a required condition is that state or local officials have imposed or recommended measures to promote social distancing, and that the legislative body continues to make certain findings by majority vote at least every 30 days; and

WHEREAS, among other measures to promote physical distancing, the California Division of Occupational Safety and Health (“Cal/OSHA”) regulations at Title 8 Section 3205 recommend physical distancing in the workplace as precautions against the spread of COVID-19 and imposes certain restrictions and requirements due to a “close contact” which occurs when individuals are within six feet of another person in certain circumstances; and

WHEREAS, the Centers for Disease Control and Prevention continue to recommend avoiding contact and keeping a safe distance from a person who has a suspected or confirmed case of COVID-19; and

WHEREAS, to allow for physical distancing and remote meeting attendance in accordance with these recommended measures, the District desires to have procedures in place for the option to provide virtual access to Board meetings, with or without a public meeting location (“AB 361 Option”). Adoption of this Resolution will permit virtual meetings without the need to comply with Government Code Section 54953(b)(3), as authorized by Government Code Section 54953(e), and in such cases, the Board shall comply with the requirements to provide the public with access to the meetings as prescribed in Government Code Section 54953(e)(2); and

WHEREAS, as permitted when the AB 361 Option is utilized, the District will provide the public with the ability to attend Board meetings virtually. When the AB 361 Option is utilized, members of the public who wish to provide comment may make comments virtually.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Marin/Sonoma Mosquito & Vector Control District as follows:

SECTION 1. Recitals. The above recitals are incorporated as though set forth in this section.

SECTION 2. Authorization. The Board, and the District Manager or his designee, is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution, including conducting open and public meetings in accordance with Government Code Section 54953(e) and other applicable provisions of the Brown Act.

SECTION 3. Effective Date. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of: (a) 30 days; or (b) such time as the Board adopts a subsequent resolution in accordance with Government Code Section 54953(e)(3) to extend the time during which the Board may continue to hold teleconference meetings without compliance with Government Code Section 54953(b)(3).

SECTION 4. Severability. Should any provision of this Resolution, or its application to any person or circumstance, be determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, that determination shall have no effect on any other provision of this Resolution or the application of this Resolution to any other person or circumstance and, to that end, the provisions hereof are severable.

Passed and adopted at a special meeting of the Board of Trustees held December 13, 2023, by the following roll call vote:

| | <i>Yes</i> | <i>No</i> | <i>Abstain</i> | <i>Absent</i> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Bruce Ackerman | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Cathy Benediktsson | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Gail Bloom | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Tamara Davis | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Art Deicke | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Laurie Gallian | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Pamela Harlem | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Susan Harvey | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Susan Hootkins | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Evan Kubota | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Alison Marquiss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Shaun McCaffery | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Vicki Nichols | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Carol Pigoni | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Diana Rich | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Herb Rowland | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Ed Schulze | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| David Witt | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Aarón Zavala | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Richard Snyder | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Totals: | | | | |

ATTEST:

APPROVED:

Diana Rich
Secretary, Board of Trustees

Richard Snyder
President, Board of Trustees

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

Meeting Held via Videoconference
November 29th, 2023

SPECIAL BOARD MEETING MINUTES

1. **CALL TO ORDER**

President Snyder called the meeting to order at 6:00 p.m.

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

Members present:

Ackerman, Bruce
Benediktsson, Cathy
Bloom, Gail
Davis, Tamara
Gallian, Laurie
Harvey, Susan
Hootkins, Susan
McCaffery, Shaun

Nichols, Vicki
Pigoni, Carol
Rich, Diana
Rowland Jr., Herb
Schulze, Ed
Witt, David
Zavala, Aarón
Snyder, Richard

Members absent:

Deicke, Art
Harlem, Pamela
Kubota, Evan
Marquiss, Alison

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

Others present:

Philip Smith, District Manager
Dawn Williams, Administrative Technician (Confidential)

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. **Resolution 2023/24-09: Authorizing Remote Teleconference/Virtual Meetings of the District Pursuant to Government Code Section 54953(e)(3)**

C. **MINUTES** – Minutes of the Board Meetings held on November 8th, 2023.

D. **FINANCIAL REPORTS** – Will be included in the December 13th Board Meeting agenda packet.

It was M/S Trustee McCaffery/Trustee Davis to accept the Consent Calendar.

Motion passed with a roll call vote:

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

No: (none)

Abstain: Trustee Zavala

Absent: Trustee Deicke, Trustee Harlem, Trustee Kubota, and Alison Marquiss

6. **NEW BUSINESS**

No new business.

7. **COMMITTEE & STAFF REPORTS**

No committee or staff reports.

8. **MANAGER'S REPORTS**

No reports at this meeting. They will be included in the December 13th, 2023 Board Meeting agenda packet.

9. **WRITTEN COMMUNICATIONS**

No written communications.

10. **OPEN TIME FOR BOARD OR STAFF COMMENTS**

Trustee Nichols inquired about whether the District would revert to holding its Board Meetings on the regular meeting date of the second Wednesday of the month during 2024. District Manager Smith replied that this was the case, and that office staff would provide a list of potential Board meeting dates for the coming year.

District Manager Smith advised the Board and staff that this was the final meeting to be held under AB361 and thanked everyone for their perseverance and attendance at the additional meetings.

11. ADJOURNMENT

There being no further business to come before the Board, it was M/S Trustee Schulze/Trustee Davis to adjourn the meeting at 6:05 p.m.

District Representative
MSMVCD

Date of Approval

Trustee
MSMVCD Board of Trustees

Date of Approval

DRAFT

Objects 6000-6099

| Object | Committed Current Month | Committed YTD | Original Appropriation | Current Appropriation | Available Appropriation | % Committed |
|---|----------------------------|---------------------|---------------------------|--------------------------|----------------------------|----------------|
| 6010 Salaries and Wages | 328,157.34 | 1,621,992.21 | 4,222,384.00 | 4,222,384.00 | 2,600,391.79 | 38 % |
| 6012 Marin County Emp Retirement Assoc. | 3,204.84 | 16,024.20 | 37,920.00 | 37,920.00 | 21,895.80 | 42 % |
| 6014 Overtime | 616.05 | 3,402.62 | 27,500.00 | 27,500.00 | 24,097.38 | 12 % |
| 6015 Seasonal Wages | 12,327.50 | 118,422.93 | 366,400.00 | 366,400.00 | 247,977.07 | 32 % |
| 6016 Trustee Wages | 0.00 | 5,325.00 | 18,000.00 | 18,000.00 | 12,675.00 | 30 % |
| 6022 Medicare Employer portion | 4,847.26 | 24,880.28 | 66,538.00 | 66,538.00 | 41,657.72 | 37 % |
| 6023 FICA (Social Security) | 138.84 | 9,445.69 | 22,717.00 | 22,717.00 | 13,271.31 | 42 % |
| 6030 Retirement - Employer Classic | 49,105.86 | 243,941.59 | 624,565.00 | 624,565.00 | 380,623.41 | 39 % |
| 6032 Retirement - Employer PEPR | 32,090.12 | 157,605.94 | 410,408.00 | 410,408.00 | 252,802.06 | 38 % |
| 6041 Kaiser - Active Employees | 48,853.21 | 239,349.44 | 688,091.00 | 688,091.00 | 448,741.56 | 35 % |
| 6043 Dental - Active Employees | 4,204.67 | 18,074.95 | 48,844.00 | 48,844.00 | 30,769.05 | 37 % |
| 6045 Vision Service Plan - Active Employees | 887.21 | 4,386.76 | 11,099.00 | 11,099.00 | 6,712.24 | 40 % |
| 6047 Teamsters Anthem | 2,934.02 | 14,670.10 | 20,654.00 | 20,654.00 | 5,983.90 | 71 % |
| 6051 Sentry Life and Hartford Life | 291.12 | 2,799.28 | 4,900.00 | 4,900.00 | 2,100.72 | 57 % |
| 6053 Employee Assistance Program (EAP) | 0.00 | 357.93 | 2,200.00 | 2,200.00 | 1,842.07 | 16 % |
| 6055 Employee Boot Allowance | 400.00 | 1,231.22 | 7,600.00 | 7,600.00 | 6,368.78 | 16 % |
| 6057 Employee Wellness Benefit | 1,286.77 | 5,267.17 | 17,500.00 | 17,500.00 | 12,232.83 | 30 % |
| 6059 State Unemployment (5.0% x 44 emp) | 0.00 | 888.59 | 11,186.00 | 11,186.00 | 10,297.41 | 8 % |
| 6061 Retiree Spousal - Teamsters, WHA or UH | 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 | 24,073.21 | 99,938.07 | 305,000.00 | 305,000.00 | 205,061.93 | 33 % |
| 6067 Retiree Health Savings Account | 3,687.97 | 18,439.85 | 43,176.00 | 43,176.00 | 24,736.15 | 43 % |
| 6068 Payments to CEPPT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 % |
| 6069 Payment to CERBT | 0.00 | 0.00 | 130,000.00 | 130,000.00 | 130,000.00 | 0 % |
| 6XXX Object Group Total | 517,105.99 | 2,606,443.82 | 7,086,682.00 | 7,086,682.00 | 4,480,238.18 | 37 % |
| Grand Total: | 517,105.99 | 2,606,443.82 | 7,086,682.00 | 7,086,682.00 | 4,480,238.18 | 37 % |

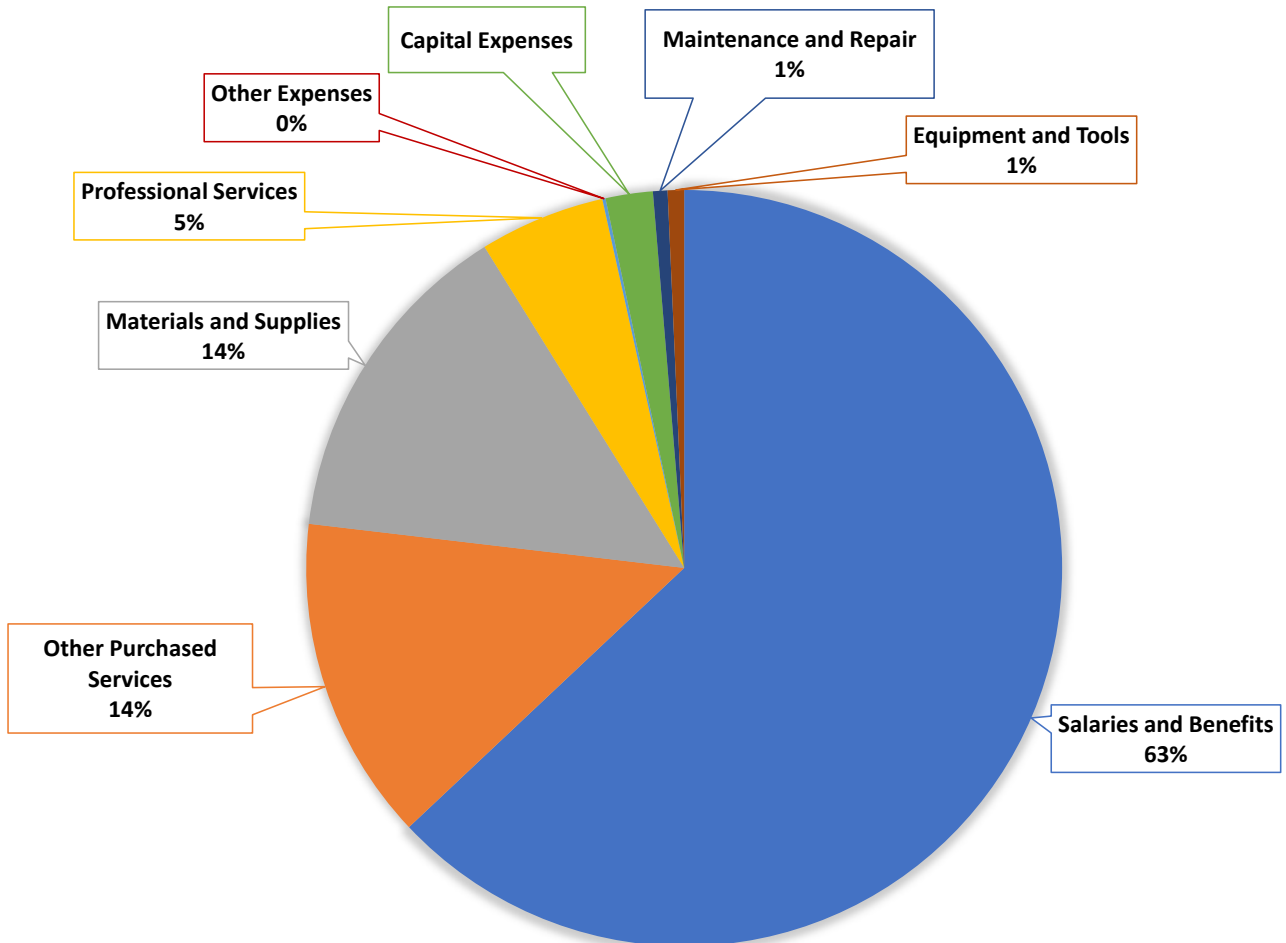
| Vendor | Amount | Description | Fund |
|---|-----------|---------------------------------------|------------------|
| AFLAC | 1,186.90 | | GENERAL |
| ALDRICH NETWORK CONSULTING | 369.76 | Computer Network and Storage | GENERAL |
| ALDRICH NETWORK CONSULTING | 5,000.00 | Network and IT Consulting Services | GENERAL |
| AT & T | 139.82 | AT&T | GENERAL |
| BAY ALARM COMPANY | 1,401.27 | Alarm Services | GENERAL |
| BEST BEST & KRIEGER, LLC. | 1,192.50 | Legal Counsel | GENERAL |
| CAGWIN & DORWARD | 641.00 | Landscape Services | GENERAL |
| CALPERS 457 PLAN | 9,143.18 | | GENERAL |
| CAPITOL ENQUIRY | 142.30 | Other Memberships and Subscriptions | GENERAL |
| CAROLYN BORR | 229.77 | Employee Wellness Benefit | GENERAL |
| CAROLYN BORR | 952.56 | Staff Travel | GENERAL |
| CASEY RICHTER | 500.00 | Employee Wellness Benefit | GENERAL |
| CINTAS CORPORATION | 2,313.52 | Uniforms | GENERAL |
| CINTAS CORPORATION | 545.28 | COVID-19 Expenses | GENERAL |
| CITY OF COTATI | 1,418.03 | Water and Sewer | GENERAL |
| CITY OF COTATI | 821.19 | Water - Irrigation/Industrial | GENERAL |
| COMCAST BUSINESS | 1,073.80 | Phone System | GENERAL |
| COMCAST BUSINESS | 276.48 | Comcast | GENERAL |
| COUNTY OF MARIN | 24,073.21 | Retiree Medical Benefit | GENERAL |
| Connect Your Care | 12.95 | Other Professional Services - Human | GENERAL |
| DELTA DENTAL OF CALIFORNIA | 4,204.67 | Dental - Active Employees | GENERAL |
| GALVAN ROOFING & GUTTERS | 18,500.00 | Structures and Improvements | CAPITAL PROJECTS |
| GEIGER | 4,885.91 | Other Outreach and Education Supplies | GENERAL |
| GREAT AMERICA FINANCIAL SERVICES | 349.54 | Copier Supplies | GENERAL |
| GREAT AMERICA FINANCIAL SERVICES | 332.09 | Copy Machine Lease | GENERAL |
| HOME DEPOT CREDIT SERVICES | 23.94 | Admin Building | GENERAL |
| INNOVATIVE SCREEN PRINTING | 485.05 | Admin Clothing and Hats | GENERAL |
| INTERSTATE BATTERY SYSTEM | 166.90 | Foggers | GENERAL |
| KAISER FOUNDATION HEALTH PLAN | 7,400.00 | | GENERAL |
| KAISER FOUNDATION HEALTH PLAN | 48,853.21 | Kaiser - Active Employees | GENERAL |
| KELLY LIEBMAN | 121.00 | Staff Travel | GENERAL |
| LIEBERT CASSIDY WHITMORE | 985.50 | Human Resources Legal Services | GENERAL |
| LOWE'S BUSINESS ACCOUNT | 17.65 | Admin Building | GENERAL |
| MARIN COUNTY EMPLOYEES RETIREMENT ASSOC | 40,224.30 | | GENERAL |
| MARIN COUNTY EMPLOYEES RETIREMENT ASSOC | 49,105.86 | Retirement - Employer Classic | GENERAL |
| MARIN COUNTY EMPLOYEES RETIREMENT ASSOC | 32,090.12 | Retirement - Employer PEPRA | GENERAL |
| MARIN INDEPENDENT JOURNAL | 1,666.66 | Public Relations Newspaper Articles | GENERAL |
| MARIN INDEPENDENT JOURNAL | 168.48 | Newspaper and Legal Notices | GENERAL |
| MISSION SQUARE RETIREMENT | 3,687.97 | Retiree Health Savings Account | GENERAL |
| NATHEN REED | 200.00 | Employee Boot Allowance | GENERAL |
| NATIONWIDE TRUST COMPANY, FSB | 2,400.00 | | GENERAL |
| NICK BARBIERI TRUCKING,LLC | 10,982.59 | Fuel and Oil | GENERAL |
| NORTH BAY COMMERCIAL SERVICES INC. | 1,908.71 | HVAC | GENERAL |
| NORTH BAY REPROGRAPHICS | 242.73 | Other Professional Services | CAPITAL PROJECTS |
| OFFICE DEPOT BUSINESS CREDIT | 410.54 | Office Supplies | GENERAL |
| P.G.& E. | 1,151.63 | Gas and Electricity | GENERAL |
| PATRICK VON ELM | 1,300.00 | | GENERAL |
| PHILIP SMITH | 500.00 | Employee Wellness Benefit | GENERAL |
| QUADIANT LEASING USA, INC. | 282.34 | Postage Machine Lease | GENERAL |
| RECOLOGY SONOMA MARIN | 395.98 | Solid Waste Collection and Disposal | GENERAL |
| REGIONAL GOVERNMENT SERVICES | 1,262.90 | Recruitment Services | GENERAL |
| REGIONAL GOVERNMENT SERVICES | 806.05 | Other Professional Services - Human | GENERAL |
| RICHARD A. SANCHEZ | 1,642.50 | Janitorial Services | GENERAL |

| Vendor | Amount | Description | Fund |
|--|-------------------|---|------------------|
| SANTA ROSA AUTO PARTS | 1,095.14 | Vehicle Maintenance | GENERAL |
| SONOMA MEDIA GROUP | 3,502.00 | Radio Advertising | GENERAL |
| SONOMA MEDIA INVESTMENTS, LLC | 1,496.75 | Public Relations Newspaper Articles | GENERAL |
| SONOMA MEDIA INVESTMENTS, LLC | 206.00 | Newspaper and Legal Notices | GENERAL |
| SONOMA MEDIA INVESTMENTS, LLC | 1,928.25 | Radio Advertising | GENERAL |
| SPARK CREATIVE DESIGN | 1,831.75 | Other Outreach and Education Supplies | GENERAL |
| TASC | 1,286.42 | | GENERAL |
| TEAMSTERS LOCAL UNION NO. 856 HEALTH AND | 675.00 | | GENERAL |
| TEAMSTERS LOCAL UNION NO. 856 HEALTH AND | 2,934.02 | Teamsters Anthem | GENERAL |
| TERESA THOMAS-NETT | 57.00 | Employee Wellness Benefit | GENERAL |
| THE HARTFORD | 291.12 | Sentry Life and Hartford Life | GENERAL |
| UPS | 151.17 | Disease Surveillance and Testing (DART) | GENERAL |
| US BANK | 854.03 | Coats, Rain Gear and Boots | GENERAL |
| US BANK | 496.92 | Food for Staff for Business Meetings | GENERAL |
| US BANK | 625.36 | Other Food and Household Supplies | GENERAL |
| US BANK | 700.63 | Office Supplies | GENERAL |
| US BANK | 44.01 | Copier Supplies | GENERAL |
| US BANK | 20.95 | Postage and Postage Supplies | GENERAL |
| US BANK | 87.58 | Printer Cartridges and Supplies | GENERAL |
| US BANK | 654.50 | Presentation Supplies | GENERAL |
| US BANK | 64.91 | Other Outreach and Education Supplies | GENERAL |
| US BANK | 17.38 | Other Lab Supplies | GENERAL |
| US BANK | 589.05 | Appliances and Office Tools | GENERAL |
| US BANK | 237.50 | Computer Software | GENERAL |
| US BANK | 13.13 | Trailer Repair | GENERAL |
| US BANK | 14.00 | Other Memberships and Subscriptions | GENERAL |
| US BANK | 974.17 | Employee Training | GENERAL |
| US BANK | 1,662.25 | Staff Travel | GENERAL |
| VERIZON WIRELESS | 3,572.51 | Cell Phone Services | GENERAL |
| VISION SERVICE PLAN (CA) | 887.21 | Vision Service Plan - Active Employees | GENERAL |
| WINE COUNTRY RADIO | 1,755.00 | Radio Advertising | GENERAL |
| WORTHINGTON ARCHITECTURE DESIGN | 656.25 | Other Professional Services | CAPITAL PROJECTS |
| Total: | 317,570.30 | | |

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Monthly Budget Summary Report
 November 2023

| | Current Month Commitments | Year To Date Commitments | Current Appropriation | Available Appropriation | Percent Committed | % of Total Expenses |
|--------------------------|--------------------------------------|-------------------------------------|----------------------------------|------------------------------------|------------------------------|--------------------------------|
| Salaries and Benefits | \$517,106 | \$2,606,444 | \$7,086,682 | \$4,480,238 | 37% | 63% |
| Other Purchased Services | 22,979 | 574,802 | 1,043,779 | 468,977 | 55% | 14% |
| Materials and Supplies | 24,625 | 591,041 | 996,100 | 405,059 | 59% | 14% |
| Professional Services | 16,833 | 222,064 | 813,117 | 591,053 | 27% | 5% |
| Other Expenses | 545 | 5,793 | 441,800 | 436,007 | 1% | 0% |
| Capital Expenses | 18,500 | 83,751 | 293,500 | 209,749 | 29% | 2% |
| Maintenance and Repair | 3,225 | 25,638 | 206,100 | 180,462 | 12% | 1% |
| Equipment and Tools | 1,196 | 28,915 | 110,460 | 81,545 | 26% | 1% |
| | \$605,010 | \$4,138,449 | \$10,991,538 | \$6,853,089 | 38% | 100% |

YEAR TO DATE COMMITMENTS BY TYPE



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

**MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

FOR THE YEAR ENDED JUNE 30, 2023

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

For The Year Ended June 30, 2023

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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, 2023, 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.

A handwritten signature in black ink that reads 'Maze + Associates'.

Pleasant Hill, California
December 4, 2023

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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, 2023. 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 July 5, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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 December 4, 2023.

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
December 4, 2023

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

COTATI, CALIFORNIA

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2023

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MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
BOARD OF TRUSTEES
JUNE 30, 2023**

Term Expires

| | |
|--|---------------|
| Richard Snyder, President | January 2026 |
| Carol Pigoni, 1st Vice-President | January 2027 |
| David Witt, 2nd Vice-President | December 2023 |
| Diana Rich, Secretary | December 2023 |
| Bruce Ackerman | December 2025 |
| Cathy Benediktsson | December 2026 |
| Gail Bloom..... | December 2023 |
| Tamara Davis..... | December 2026 |
| Art Deicke..... | December 2023 |
| Laurie Gallian | December 2026 |
| Pamela Harlem | December 2023 |
| Susan Harvey | December 2026 |
| Susan Hootkins | December 2026 |
| Evan Kubota | January 2024 |
| Shaun McCaffery..... | December 2026 |
| Vicki Nichols | December 2026 |
| Morgan Patton | December 2025 |
| Herb Rowland..... | December 2024 |
| Ed Schulze | December 2023 |
| Aarón Zavala | December 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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2023, 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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
December 4, 2023

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**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

This discussion reflects the District’s present and future programs for the fiscal year beginning July 1, 2022 and ending June 30, 2023 and offers its readers a narrative overview and analysis of the District’s financial activities.

FINANCIAL HIGHLIGHTS JULY 1, 2022—JUNE 30, 2023

- 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 \$13,906,287 and \$15,586,097 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 \$948,960 and \$825,428 at the end of the fiscal year.
- The District’s Public Health Emergency fund reserve balance at the beginning of the fiscal year was \$1,838,570 and \$1,698,587 at the end of the fiscal year.
- The District received revenues and charges for services in the amount of \$11,229,048 and spent \$9,241,694 on programmatic and capital expenses. The District’s fund balances increased by \$1,987,354.
- The District continued efforts to reduce long-term OPEB and retirement liabilities by setting aside \$600 thousand to the Pension Prefunding Trust.

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, 2022, there were four vacant seats, Corte Madera, Ross, San Anselmo 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, assisted by a seasonal workforce of approximately seven 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 2021/22 | FY 2022/23 | % CHANGE |
|---|-------------------|-------------------|-----------------|
| TOTAL ASSETS | \$28,278,562 | \$27,076,861 | (4.25%) |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 3,484,303 | 3,742,273 | 7.40% |
| TOTAL LIABILITIES | 609,445 | 3,828,558 | 528.20% |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 11,843,015 | 3,648,337 | (69.19%) |
| NET POSITION | | | |
| Net Investment in Capital Assets | 5,655,461 | 5,538,060 | (2.08%) |
| Restricted for Pension Prefunding Trust | 1,100,000 | 1,744,126 | 58.56% |
| Unrestricted | 12,554,944 | 16,060,053 | 27.92% |
| TOTAL NET POSITION | \$19,310,405 | \$23,342,239 | 20.88% |

As of June 30, 2023, 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 2022/23 increased by \$4,031,834 or 10.52%.

STATEMENT OF ACTIVITIES & CHANGES IN NET POSITION

| | FY 2021/22 | FY 2022/23 | % CHANGE |
|------------------------------------|---------------------|---------------------|-----------------|
| PROGRAM AND GENERAL REVENUE | | | |
| Taxes/Assessments | \$10,406,717 | \$10,627,458 | 2.12% |
| Use of Money and Property | 24,656 | 230,399 | 834.45% |
| Other/Program Revenues | 541,568 | 344,794 | (36.33%) |
| TOTAL GENERAL REVENUE | 10,972,941 | 11,202,651 | 2.09% |
| EXPENSES | 6,467,095 | 7,170,817 | 10.88% |
| NET POSITION | | | |
| Change in Net Position | 4,505,846 | 4,031,834 | (10.52%) |
| Beginning Net Position | 14,804,559 | 19,310,405 | 30.44% |
| Ending Net Position | \$19,310,405 | \$23,342,239 | 20.88% |

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 2.12%. Other Revenues include reimbursement for miscellaneous work performed by the District throughout the year, insurance refunds/reimbursements, miscellaneous reimbursements, and sale of equipment. Program revenue consists of contract work performed by the District and the amount received is variable from year to year.

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 2023/24 Fiscal Year expenditures is \$10,991,538 with anticipated revenues of \$11,782,700. Revenues are projected to more than cover anticipated expenses by an estimated \$791,162. In accordance with the adopted Reserve Fund Strategy, \$411,800 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 \$74,600 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 57.00% of the District's total revenues. For the 2023/24 fiscal year, we have assumed an increase of 4.70% 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 38.00% of revenue. Assessment District #1 revenues remain relatively constant year to year, as the rate per single-family equivalent is capped at \$12. Although costs had increased in 2021/22, the Board decided to hold the District #2 assessments for fiscal year 2022/23 rate at their 2021/22 rate. Because there was not an increase in assessments for 2022/23, assessment revenues for District #2 will increase by more than 9.00% for 2023/24. Interest rates in January 2023 were approximately 3.337%, and, for fiscal year 2022/23, interest revenues were well below the budgeted amount. For 2023/24, we projected only a modest increase in interest earnings, as rates started to increase due to inflation and other factors. We are projecting interest earnings of \$122,700 for next year, more than five times the interest revenues in 2021/22.

The following factors were considered in preparing the District's Budget for fiscal year 2023/24:

- Working with the valuable guidance of the Budget Committee, while preparing the budget for fiscal year 2023/24, 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 second 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 entered the fourth year of a four-year memorandum of understanding with the District and realized a 2.75% cost of living allowance applied to salaries on July 1, 2023.
- For fiscal year 2022/23, employer rates for MCERA contributions decreased to 26.86% for the Classic Tier and increased to 22.08% for the PEPRA Tier. The percentage of the budget to be spent on pension contributions will be 9.84%. This year, the District will pay \$130,000 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 \$1.7M. The goal is to have between one to three years of pension contribution expenses in the Section 115 Trust, or approximately \$3M.
- There were four capital items included in the 2022/23 budget that were not able to be purchased during the fiscal year. These items have been rolled forward to the 2023/24 fiscal year and are listed below. The capital items planned for purchase or replacement this year include:
 - 1 Flatbed Truck
 - 3 Trucks for the vehicle technician fleet
 - 2 Quad All Terrain Vehicles
 - 2 GPS Systems for the airboats
 - Fuel Management System for the gasoline dispensing vehicle pumps.
 - The facility site needs assessment (architectural and ecological studies).

Grand Total Capital Fund Anticipated Expenditures: \$473,500

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

- 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 2023, 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 takes 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.
- Sea level rise and the warning climate are already affecting mosquito surveillance and control work. With trends forecast to accelerate, the impacts on the District will likely become more severe.

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, 2023

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| Current assets: | |
| Cash and investments (Note 3) | \$16,411,525 |
| Restricted Cash (Note 3 and 6C) | 1,744,126 |
| Deposits held by VCJPA (Notes 3 and 8) | 811,343 |
| Accounts receivable | 1,914,599 |
| Property taxes receivable | 432,243 |
| Inventory (Note 2E) | 224,965 |
| Total current assets | 21,538,801 |
| Capital assets (Note 4): | |
| Nondepreciable: | |
| Land | 675,000 |
| Construction in progress | 41,228 |
| Depreciable: | |
| Structures and improvements | 6,933,689 |
| Office equipment | 416,362 |
| Office furniture | 37,619 |
| Field equipment | 199,094 |
| Vehicles | 3,211,729 |
| Less: Accumulated depreciation | (5,976,661) |
| Total capital assets, net | 5,538,060 |
| Total Assets | 27,076,861 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Pension related (Note 6B) | 2,661,273 |
| OPEB related (Note 7F) | 1,081,000 |
| Total Deferred Outflows of Resources | 3,742,273 |
| LIABILITIES | |
| Current liabilities: | |
| Accounts payable | 128,191 |
| Compensated absences (Note 2F) | 258,238 |
| Total current liabilities | 386,429 |
| Non-current liabilities: | |
| Compensated absences (Note 2F) | 315,624 |
| Net OPEB liability (Note 7C) | 524,000 |
| Collective net pension liability (Note 6B) | 2,602,505 |
| Total non-current liabilities | 3,442,129 |
| Total Liabilities | 3,828,558 |
| DEFERRED INFLOWS OF RESOURCES | |
| Pension related (Note 6B) | 1,677,337 |
| OPEB related (Note 7F) | 1,971,000 |
| Total Deferred Inflows of Resources | 3,648,337 |
| NET POSITION (Note 5) | |
| Net investment in capital assets | 5,538,060 |
| Restricted for pension prefunding trust (Note 6C) | 1,744,126 |
| Unrestricted | 16,060,053 |
| Total Net Position | \$23,342,239 |

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

| Functions/Programs | Expenses | <u>Program Revenues</u> Charges for Services | Net (Expense) Revenue and Change in Net Position |
|-------------------------------|----------------------|--|---|
| Governmental Activities: | | | |
| Public Health | (\$7,170,817) | \$289,863 | (\$6,880,954) |
| Total Governmental Activities | <u>(\$7,170,817)</u> | <u>\$289,863</u> | <u>(6,880,954)</u> |
| General revenues: | | | |
| Taxes and assessments | | | 10,627,458 |
| Use of money and property | | | 230,399 |
| Other revenues | | | <u>54,931</u> |
| Total General Revenues | | | <u>10,912,788</u> |
| Change in Net Position | | | 4,031,834 |
| Net Position - Beginning | | | <u>19,310,405</u> |
| Net Position - Ending | | | <u><u>\$23,342,239</u></u> |

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023

| | General Fund | Capital Replacement Fund | Totals |
|---|----------------------------|--------------------------------|----------------------------|
| ASSETS | | | |
| Cash and investments (Note 3) | \$15,586,097 | \$825,428 | \$16,411,525 |
| Restricted Cash (Note 6C) | 1,744,126 | | 1,744,126 |
| Deposits with VCJPA (Notes 3 and 8) | 811,343 | | 811,343 |
| Accounts receivable | 1,914,599 | | 1,914,599 |
| Property taxes receivable | 432,243 | | 432,243 |
| Inventory (Note 2E) | 224,965 | | 224,965 |
| Total Assets | <u>\$20,713,373</u> | <u>\$825,428</u> | <u>\$21,538,801</u> |
| LIABILITIES | | | |
| Accounts payable | \$120,991 | \$7,200 | \$128,191 |
| Total Liabilities | <u>120,991</u> | <u>7,200</u> | <u>128,191</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 | 224,965 | | 224,965 |
| Restricted for pension prefunding trust | 1,744,126 | | 1,744,126 |
| Committed for dry period funding | 4,246,468 | | 4,246,468 |
| Committed for public health emergencies | 1,698,587 | | 1,698,587 |
| Assigned for insurance | 811,343 | | 811,343 |
| Assigned for future capital replacements | | 818,228 | 818,228 |
| Unassigned | 9,986,467 | | 9,986,467 |
| Total Fund Balances | <u>18,711,956</u> | <u>818,228</u> | <u>19,530,184</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$20,713,373</u> | <u>\$825,428</u> | <u>\$21,538,801</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, 2023

| | |
|------------------------------------|--------------|
| FUND BALANCE OF GOVERNMENTAL FUNDS | \$19,530,184 |
|------------------------------------|--------------|

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 | \$11,514,721 | |
| Less: accumulated depreciation | <u>(5,976,661)</u> | 5,538,060 |

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 | (573,862) | |
| Net OPEB liability | (524,000) | |
| Deferred outflows related to pension | 2,661,273 | |
| Deferred outflows related to OPEB | 1,081,000 | |
| Net pension liability | (2,602,505) | |
| Deferred inflows related to pension | (1,677,337) | |
| Deferred inflows related to OPEB | <u>(1,971,000)</u> | <u>(1,726,005)</u> |

| | |
|---|----------------------------|
| NET POSITION OF GOVERNMENTAL ACTIVITIES | <u><u>\$23,342,239</u></u> |
|---|----------------------------|

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, 2023

| | General Fund | Capital Replacement Fund | Totals |
|--|---------------------|--------------------------------|---------------------|
| REVENUES: | | | |
| Taxes and assessments | \$10,627,458 | | \$10,627,458 |
| Use of money and property | 219,867 | \$10,532 | 230,399 |
| Other revenues | 371,191 | | 371,191 |
| Total Revenues | 11,218,516 | 10,532 | 11,229,048 |
| EXPENDITURES: | | | |
| Current: | | | |
| Salaries and benefits | 6,180,936 | | 6,180,936 |
| General and administrative | 2,786,983 | 41,228 | 2,828,211 |
| Capital outlay | | 232,547 | 232,547 |
| Total Expenditures | 8,967,919 | 273,775 | 9,241,694 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 2,250,597 | (263,243) | 1,987,354 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | | 132,511 | 132,511 |
| Transfers (out) | (132,511) | | (132,511) |
| Total other financing sources (uses) | (132,511) | 132,511 | |
| NET CHANGE IN FUND BALANCES | 2,118,086 | (130,732) | 1,987,354 |
| BEGINNING FUND BALANCES | 16,593,870 | 948,960 | 17,542,830 |
| ENDING FUND BALANCES | \$18,711,956 | \$818,228 | \$19,530,184 |

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, 2023

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 | \$1,987,354 |
|-----------------------------|-------------|

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 | \$232,547 | |
| Amount charged to general and administrative | 41,228 | |
| Depreciation expense is not reportable in the governmental fund | (391,176) | (117,401) |

| | |
|--|-----------|
| 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. | 1,142,686 |
|--|-----------|

| | |
|--|-----------|
| 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. | 1,058,000 |
|--|-----------|

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 | (26,397) | |
| Compensated absences | (12,408) | (12,408) |

| | |
|---|-------------|
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES | \$4,031,834 |
|---|-------------|

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, 2023

| | Budget Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes and assessments: | | | | |
| Assessments | \$3,202,873 | \$3,202,873 | \$3,205,064 | \$2,191 |
| Current secured | 5,980,962 | 5,980,962 | 6,107,251 | 126,289 |
| Current unsecured | 145,335 | 145,335 | 150,581 | 5,246 |
| Prior unsecured | 1,719 | 1,719 | 2,709 | 990 |
| Homeowners' property tax relief | 26,188 | 26,188 | 26,379 | 191 |
| Annexation revenue | 1,070,600 | 1,070,600 | 1,014,654 | (55,946) |
| Supplemental assessments | 38,200 | 38,200 | 120,030 | 81,830 |
| Other aid | 500 | 500 | 790 | 290 |
| Total taxes and assessments | 10,466,377 | 10,466,377 | 10,627,458 | 161,081 |
| Use of money and property: | | | | |
| Interest income | 29,377 | 29,377 | 219,867 | 190,490 |
| Other revenues: | | | | |
| Contract work | 190,050 | 190,050 | 289,863 | 99,813 |
| Refunds and reimbursements | 89,750 | 89,750 | 81,328 | (8,422) |
| Total other revenues | 279,800 | 279,800 | 371,191 | 91,391 |
| Total Revenues | 10,775,554 | 10,775,554 | 11,218,516 | 442,962 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Employees' compensation | | | | |
| Salaries and wages | 4,463,499 | 4,328,099 | 4,081,171 | 246,928 |
| MCERA contributions | 1,061,634 | 1,011,534 | 985,721 | 25,813 |
| Retiree Medical | 320,211 | 320,211 | 341,570 | (21,359) |
| Retirement Trust | 600,000 | | | |
| Employee benefits | 846,223 | 787,473 | 772,474 | 14,999 |
| Total employees' compensation | 7,291,567 | 6,447,317 | 6,180,936 | 266,381 |
| General and administrative: | | | | |
| Materials and supplies | 988,597 | 997,997 | 1,043,996 | (45,999) |
| Equipment and tools | 116,530 | 123,280 | 100,702 | 22,578 |
| Maintenance and repair | 130,150 | 129,550 | 112,290 | 17,260 |
| Professional services | 539,297 | 594,372 | 587,148 | 7,224 |
| Other purchased services | 968,582 | 968,507 | 919,537 | 48,970 |
| Other expense | 45,000 | 43,000 | 23,310 | 19,690 |
| Capital Outlay | | | | |
| Total general and administrative | 2,788,156 | 2,856,706 | 2,786,983 | 69,723 |
| Total Expenditures | 10,079,723 | 9,304,023 | 8,967,919 | 336,104 |

(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, 2023

| | Budget Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|------------------|------------------|---------------------|---|
| | Original | Final | | |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in (out) | (\$540,017) | (\$540,017) | (\$132,511) | \$407,506 |
| Total other financing sources (uses) | (540,017) | (540,017) | (132,511) | 407,506 |
| NET CHANGE IN FUND BALANCE | <u>\$155,814</u> | <u>\$931,514</u> | 2,118,086 | <u>\$1,186,572</u> |
| BEGINNING FUND BALANCE | | | <u>16,593,870</u> | |
| ENDING FUND BALANCE | | | <u>\$18,711,956</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, 2023

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. A twenty-four (24) member appointed Board of Trustees governs the District. As of June 30, 2023, there were four 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, 2023

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, 2023

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, 2023, the balance of compensated absences was \$573,862, of which \$258,238 as 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, 2023

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 current 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, 2023

NOTE 3 – CASH AND INVESTMENTS (Continued)

The District’s cash and investments consist of the following at June 30, 2023:

| | |
|---|--------------|
| Cash on hand | \$292 |
| Deposits with financial institutions | 38,858 |
| County of Marin Treasury | 16,372,375 |
| Sub-total | 16,411,525 |
| Cash and investments held in Pension Trust Money Market | 1,744,126 |
| Deposits with VCJPA | 811,343 |
| Total cash and investments | \$18,966,994 |

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, 2023 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 |
| California Local Agency Bonds, Notes & Medium-term Notes | None | None | None | None |
| County Cash Pool | 2 years | A | 30% | None |
| Bankers Acceptances | 3 years | AAA | None | 5% |
| Commercial Paper | 180 days | None | 30% | None |
| Repurchase Agreements | 270 days | A | 40% | None |
| | None | None | None | None |

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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 Marin County Treasury Fund which 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, 2023

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, 2023 was as follows:

| | Balance June 30, 2022 | Additions | Deletions & Adjustments | Balance June 30, 2023 |
|--|--------------------------|------------|----------------------------|--------------------------|
| Capital assets not being depreciated: | | | | |
| Land | \$675,000 | | | \$675,000 |
| Construction in Progress | 124,054 | \$41,228 | (\$124,054) | 41,228 |
| Total capital assets not being depreciated | 799,054 | 41,228 | (124,054) | 716,228 |
| Capital assets being depreciated: | | | | |
| Structures and improvements | 6,910,024 | 23,665 | | 6,933,689 |
| Office equipment | 387,259 | 29,103 | | 416,362 |
| Office furniture | 37,619 | | | 37,619 |
| Field equipment | 199,094 | | | 199,094 |
| Vehicles | 2,907,896 | 303,833 | | 3,211,729 |
| Total capital assets being depreciated | 10,441,892 | 356,601 | | 10,798,493 |
| Accumulated depreciation: | | | | |
| Structures and improvements | (3,001,897) | (164,255) | | (3,166,152) |
| Office equipment | (321,894) | (12,987) | | (334,881) |
| Office furniture | (37,619) | | | (37,619) |
| Field equipment | (133,186) | (10,910) | | (144,096) |
| Vehicles | (2,090,889) | (203,024) | | (2,293,913) |
| Total accumulated depreciation | (5,585,485) | (391,176) | | (5,976,661) |
| Total capital assets, being depreciated, net | 4,856,407 | (\$34,575) | | 4,821,832 |
| Capital assets, net | \$5,655,461 | | | \$5,538,060 |

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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, 2023

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, 2022:

| | |
|--|---|
| Active plan members | 35 |
| Inactive employees or beneficiaries currently receiving benefit payments | 26 |
| Inactive employees entitled to but not yet receiving benefit payments | 3 |
| Total | <div style="border-top: 1px solid black; border-bottom: 3px double black; width: 100%; margin: 0;">64</div> |

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, 2023

NOTE 6 – PENSION PLANS (Continued)

The Plans' provisions and benefits in effect at June 30, 2023 are summarized as follows:

| | Miscellaneous | |
|---|---|--|
| | Tier 1 - Classic Prior to January 1, 2013 | Tier 2 - PEPRA 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 | 28.61% | 23.83% |

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, 2023, the contributions recognized as part of pension expense for the Plans were as follows:

| | Miscellaneous |
|--------------------------|---------------|
| Contributions - employer | \$985,721 |

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

As of June 30, 2023, the District reported its proportionate share of the net pension liability of each Plan as follows:

| | Proportionate Share of Net Pension Liability |
|-----------------------------|---|
| Miscellaneous | \$2,602,505 |
| Total Net Pension Liability | \$2,602,505 |

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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, 2022, 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, 2021 rolled forward to June 30, 2022 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension 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, 2021 and 2022 was as follows:

| | Miscellaneous |
|------------------------------|---------------|
| Proportion - June 30, 2021 | 1.5366% |
| Proportion - June 30, 2022 | 0.8323% |
| Change - Increase (Decrease) | -0.7043% |

For the year ended June 30, 2023, the District recognized pension expense of \$(1,142,686). At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Pension contributions subsequent to measurement date | \$985,721 | |
| Differences between actual and expected experience | 68,169 | \$107,762 |
| Changes in assumptions | 140,136 | |
| Difference between District contributions and proportionate share of contributions | 316,606 | 157,950 |
| Change in proportion | 396,752 | 1,411,625 |
| Net differences between projected and actual earnings on plan investments | 753,889 | |
| Total | \$2,661,273 | \$1,677,337 |

\$985,721 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Year Ended June 30 | Annual Amortization |
|-----------------------|------------------------|
| 2024 | \$44,727 |
| 2025 | (397,538) |
| 2026 | (564,223) |
| 2027 | 915,249 |
| Total | (\$1,785) |

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 6 – PENSION PLANS (Continued)

Actuarial Assumptions – The total pension liability as of June 30, 2022 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, 2022 |
| 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 | Assumed at the rate of 2.50% 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. |
| 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, 2023

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, 2023:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|------------------------|----------------------|--|
| Fixed Income | 23% | 1.40% |
| Domestic Equities | 32% | 4.60% |
| International Equities | 22% | 4.85% |
| Public Real Assets | 7% | 3.20% |
| Real Estate | 8% | 3.65% |
| 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, 2023

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 | \$31,231,565 | \$27,653,729 | \$24,707,438 |
| Fiduciary Net Position | 25,051,224 | 25,051,224 | 25,051,224 |
| Net Pension Liability (Asset) | \$6,180,341 | \$2,602,505 | (\$343,786) |

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, 2023, the District contributed \$600,000 to the CEPPT account. As of June 30, 2023, the Authority reported the account balance of \$1,744,126 as restricted investments in the General Fund. In addition, \$1,744,126 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, 2023**

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, 2023:

| | Benefit Summary |
|-----------------------------------|--|
| Eligibility | -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 service or disability -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 |
| Benefit | -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 |
| Surviving Spouse Benefit | -Premium paid for those hired prior to July 1, 2009 -Same benefit continues to surviving spouse |
| Dental, Vision, & Life | -None |
| Medical Plans | -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, 2023, the date of the latest actuarial valuation:

| | |
|--|----|
| Active plan members | 17 |
| Inactive employees or beneficiaries currently receiving benefit payments | 22 |
| Inactive employees entitled to but not yet receiving benefit payments | |
| Total | 39 |

**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

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, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated July 1, 2020 that was rolled forward using standard update procedures to determine the District’s total OPEB liability as of June 30, 2021, based on the following actuarial methods and assumptions:

| | Actuarial Assumptions |
|--|--|
| Valuation Date | July 1, 2021 |
| Measurement Date | June 30, 2022 |
| 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 2017-2020 Experience Study |
| Mortality, Termination, Service Retirement, Disability | MCERA 2017-2020 Experience Study |
| Mortality Improvement | Mortality projected fully generational with Scale MP-2020 |
| Medical Trend | - Non-Medicare - 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076 - Medicare (Non-Kaiser) 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076 - Medicare (Kaiser) - 460% for 2023, decreasing to an ultimate rate of 3.75% in 2076 |
| Medicare B Trend | 4.85% for 2022, Medicare medical trend in 2023 and later years |
| 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, 2023

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 (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability/(Asset) (c) = (a) - (b) |
| Balance at June 30, 2021 (measurement date) | \$7,817,000 | \$8,447,000 | (\$630,000) |
| Changes Recognized for the Measurement Period: | | | |
| Service Cost | 137,000 | - | 137,000 |
| Interest on the total OPEB liability | 488,000 | - | 488,000 |
| Changes in benefit terms | - | - | - |
| Difference between expected and actual experience | - | - | - |
| Changes of assumptions | - | - | - |
| Contributions from the employer | - | 653,000 | (653,000) |
| Net investment income | - | (1,180,000) | 1,180,000 |
| Administrative expenses | - | (2,000) | 2,000 |
| Benefit payments and refunds | (310,000) | (310,000) | - |
| Net Changes | 315,000 | (839,000) | 1,154,000 |
| Balance at June 30, 2022 (measurement date) | \$8,132,000 | \$7,608,000 | \$524,000 |

The benefit payments and refunds include implied subsidy benefit payments in the amount of \$56,000.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

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% (5.25%) | Current Discount Rate (6.25%) | Discount Rate +1% (7.25%) |
| \$1,613,000 | \$524,000 | (\$381,000) |

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 Trend Rates | Increase Rate +1% |
| (\$525,000) | \$524,000 | \$1,797,000 |

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, 2023, the District recognized OPEB expense of \$1,058,000. At June 30, 2023, 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 | \$329,000 | |
| Difference between expected and actual experience | - | \$1,380,000 |
| Changes in assumptions | - | 591,000 |
| Net difference between projected and actual earnings on plan investments | 752,000 | - |
| Total | \$1,081,000 | \$1,971,000 |

**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

\$653,000 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, 2023. 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 |
|-------------------------------------|------------------------|
| 2024 | (\$843,000) |
| 2025 | (560,000) |
| 2026 | (161,000) |
| 2027 | 345,000 |
| Total | (\$1,219,000) |

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, 2023

NOTE 8 – RISK MANAGEMENT (Continued)

The following is a summary of the insurance policies in force carried by the Authority as of June 30, 2023:

| Type of Coverage | District Limits | District Deductibles |
|------------------------------------|-----------------|----------------------|
| General Liability | \$29,500,000 | \$1,000,000 |
| Employment Practices | 3,000,000 | 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, 2023. The District had no claims losses outstanding at June 30, 2023. Settled claims for the District have not exceeded coverage in any of the past three years.

The District has reserves of \$811,343 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 | 6/30/2019 | 6/30/2020 | 6/30/2021 | 6/30/2022 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| District's proportionate share | 1.3670% | 1.0675% | 1.1722% | 1.2260% | 1.5506% | 1.1125% | 1.5544% | 1.5366% | 0.8323% |
| Proportionate share of total pension liability | \$30,836,408 | \$26,359,459 | \$30,203,230 | \$32,918,302 | \$43,908,650 | \$32,908,754 | \$47,925,548 | \$49,680,108 | \$27,653,729 |
| Proportionate share of fiduciary net position | 27,458,012 | 22,224,119 | 24,600,929 | 28,397,350 | 38,787,052 | 28,840,290 | 40,807,894 | 52,175,565 | 25,051,224 |
| Proportionate share of the net pension liability (asset) | \$3,378,396 | \$4,135,340 | \$5,602,301 | \$4,520,952 | \$5,121,598 | \$4,068,464 | \$7,117,654 | (\$2,495,457) | \$2,602,505 |
| Plan fiduciary net position as a percentage of the total pension liability (asset) | 89.04% | 84.31% | 81.45% | 86.27% | 88.34% | 87.64% | 85.15% | 105.02% | 90.59% |
| Covered payroll | \$3,105,278 | \$2,845,790 | \$2,856,069 | \$2,965,789 | \$3,051,566 | \$3,265,466 | \$3,405,838 | \$3,398,039 | \$3,541,729 |
| Net pension liability (asset) as a percentage of covered payroll | 108.80% | 145.31% | 196.15% | 152.44% | 167.84% | 124.59% | 208.98% | -73.44% | 73.48% |

* 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

| | <u>Fiscal Year</u> <u>2014 - 2015</u> | <u>Fiscal Year</u> <u>2015 - 2016</u> | <u>Fiscal Year</u> <u>2016 - 2017</u> | <u>Fiscal Year</u> <u>2017 - 2018</u> | <u>Fiscal Year</u> <u>2018 - 2019</u> | <u>Fiscal Year</u> <u>2019 - 2020</u> | <u>Fiscal Year</u> <u>2020 - 2021</u> | <u>Fiscal Year</u> <u>2021 - 2022</u> | <u>Fiscal Year</u> <u>2022-2023</u> |
|--|--|--|--|--|--|--|--|--|--|
| Actuarially determined contribution | \$856,583 | \$968,417 | \$994,927 | \$1,041,782 | \$990,343 | \$981,142 | \$1,016,367 | \$1,128,094 | \$985,721 |
| 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> | <u>981,142</u> | <u>1,016,367</u> | <u>1,128,094</u> | <u>985,721</u> |
| Contribution deficiency (excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <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 | \$3,405,838 | \$3,398,039 | \$3,541,729 | \$3,805,211 |
| Contributions as a percentage of covered payroll | 30.10% | 33.91% | 33.55% | 34.14% | 30.33% | 28.81% | 29.91% | 31.85% | 25.90% |

* 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, 2023

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 |
|--|--------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Total OPEB liability | | | | | | | |
| Service cost | \$213,000 | \$212,000 | \$247,000 | \$237,000 | \$199,000 | \$191,000 | \$137,000 |
| Interest | 618,000 | 659,000 | 672,000 | 711,000 | 614,000 | 637,000 | 488,000 |
| Differences between expected and actual experience | - | (1,109,000) | - | (2,057,000) | - | (1,575,000) | - |
| Assumption changes | - | 1,380,000 | - | (73,000) | (160,000) | (913,000) | - |
| Benefit payments, including refunds of employee contributions | (248,000) | (246,000) | (282,000) | (298,000) | (288,000) | (271,000) | (310,000) |
| Net change in total OPEB liability | 583,000 | 896,000 | 637,000 | (1,480,000) | 365,000 | (1,931,000) | 315,000 |
| 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 |
| 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 |
| OPEB fiduciary net position | | | | | | | |
| Contributions - employer | \$417,000 | \$624,000 | \$636,000 | \$2,355,000 | \$955,000 | \$3,052,000 | \$653,000 |
| Net investment income | 3,000 | 56,000 | 79,000 | 153,000 | 138,000 | 1,498,000 | (1,180,000) |
| Benefit payments, including refunds of employee contributions | (248,000) | (246,000) | (282,000) | (298,000) | (288,000) | (271,000) | (310,000) |
| Administrative expense | - | - | (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) |
| Plan fiduciary net position - beginning | 120,000 | 292,000 | 726,000 | 1,157,000 | 3,367,000 | 4,170,000 | 8,447,000 |
| 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 |
| 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 |
| 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% |
| Covered payroll | \$2,709,398 | \$2,747,596 | \$2,699,763 | \$2,053,078 | \$2,824,492 | \$2,711,878 | \$2,425,568 |
| 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% |

* 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, 2023**

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 |
|---|------------------|------------------|----------------------|------------------|----------------------|------------------|--------------------|
| Actuarially determined contribution | \$817,000 | \$857,000 | \$1,081,000 | \$950,000 | \$712,000 | \$705,000 | \$92,000 |
| 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>329,000</u> | <u>329,000</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>\$376,000</u> | <u>(\$237,000)</u> |
| Covered payroll | \$2,747,596 | \$2,699,763 | \$2,053,078 | \$2,824,492 | \$2,711,878 | \$2,425,568 | \$2,191,602 |
| Contributions as a percentage of covered payroll | 22.71% | 23.54% | 114.72% | 33.82% | 112.53% | 13.56% | 15.01% |

* 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, 2019 |
| Actuarial Cost Method | Entry Age Normal, Level Percentage of Payroll |
| Amortization Method | Level dollar |
| Remaining Amortization | 19-year fixed period for 2021/22 |
| Asset Valuation Method | Market value of assets |
| Discount Rate | 6.50% |
| General Inflation | 2.75% |
| Medical Trend | - Non-Medicare - 7.25% for 2021, decreasing to an ultimate rate of 4.0% in 2076 - Medicare - 6.3% for 2021, decreasing to an ultimate rate of 4.0% in 2076 |
| Mortality | MCERA 2014-2017 Experience Study |
| Mortality Improvement | Mortality projected fully generational with Scale MP-2018 |

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MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT JOB DESCRIPTION

Job Title: District Manager
Reports to: Board of Trustees

Date: December 2023
FLSA Exempt

DEFINITION

Under the policy direction of the Board of Trustees, this at-will contract position plans, organizes and directs the District's comprehensive mosquito & vector control program, administers the policies established by the Board, and adheres to legal and regulatory requirements affecting the District and its operations. The position also represents the District in its relations with the community, media, and other public agencies.

DISTINGUISHING CHARACTERISTICS

This is a single-position executive management level classification with full responsibility for directing all the operations and activities of the District. The incumbent is accountable for accomplishing all District goals and objectives within policy guidelines.

SUPERVISION RECEIVED/EXERCISED

The position reports directly to the Board of Trustees. The District Manager supervises department heads and assigned staff directly, with indirect responsibility for managing all District staff.

ILLUSTRATIVE DUTIES AND RESPONSIBILITIES

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the classification if the work is similar, related, or a logical assignment to this classification.

- Develops and directs a comprehensive, integrated vector management program.
- Plans and modifies vector control programs in consultation with technical and scientific personnel. Develops reports and make recommendations for priorities for vector control.
- Directs the implementation of technical and scientific research to develop effective vector control in the District; plans and modifies programs as indicated.
- Develops operating policies; defines the organizational structure, assigns business, technical, and scientific functions; and establishes lines of authority to carry out the District's programs and fulfill its mission.
- Recommends salary structure and working conditions.
- Maintains an employee relations program; communicates and negotiates with employee organizations e.g., Labor Union. Works closely with Chief Negotiator retained by the Board of Trustees.
- Recruits, selects, and assigns employees; reviews and evaluates work performed; takes appropriate action to maintain an effective workforce to meet the workload.
- Evaluates program operations; confers with supervisors; provides consultation and guidance as required; coordinates the work of the functional units; directs special studies if needed to deal with problems arising.
- Ensures the District staff has the necessary training to fulfill the certification and continuing education requirements of the California Department of Public Health.
- Ensures adequate training of staff in technical and safety working practices.

- Ensures compliance with District policies, rules, and regulations related to financial management, planning, information systems, technology, and personnel policies.
- Prepares and administers the annual budget in consultation with the Administrative Services Manager, including analysis and justifications. May present the proposed budget to the Board of Trustees for review and approval; maintains budgetary control over expenditures; ensures the effective use of District property and resources; directs and monitors recordkeeping of expenditures and program areas; maintains District services with available revenues; advises the Board as necessary if additional future revenues may be needed.
- Oversees the establishment and maintenance of the financial accounting system, providing appropriate reports to the Board and public.
- Monitors District investments, fund balances, and deposits to ensure financial security, prudence, and compliance with governmental requirements.
- Oversees the preparation and editing of agendas for meetings of the Board, its committees, and staff.
- Oversees matters related to risk management and insurance coverages. Participates as a member of the District's Safety Committee.
- Reviews proposed contracts and service agreements and consults with legal counsel when appropriate. Prepares and issues requests for proposals and similar documents.
- Confers with attorneys and obtains legal assistance when indicated; prepares complaints, including documentation and evidence regarding public nuisances for potential action by the Board of Trustees and the District's legal counsel.
- Works with department heads to develop public relations and community education programs; communicates with landowners and District residents; writes articles and attends community meetings. Administers the District's K-12 school educational programs related to vector control. In coordination with the Public Information Officer, undertakes outreach efforts and communicates with the media.
- Attends meetings of the Board of Trustees; informs the Board of legislative matters of concern; advises and informs the Board of significant issues and recommends courses of action for consideration.
- Represents the District and the Board of Trustees in relations with the community, media, and other agencies; develops and maintains cooperative relationships with local, state, county, and federal government agencies.
- Stays informed about the latest developments in vector control and related fields; participates and cooperates with public agencies, flood control districts, reclamation districts, public health departments, and private organizations to promote the prevention and control of vectors; reads the professional literature and participates in related professional organizations.

PROBATIONARY PERIOD

This is an "at will" position and is subject to termination at any time, for any reason, with or without cause or notice. Likewise, the employee may terminate employment at any time and for any reason, provided that notice is provided as specified in the District Manager Employment Agreement.

EMPLOYMENT STANDARDS

To be successful, the incumbent must be able to perform each essential duty and responsibility satisfactorily. The requirements listed below are representative of the knowledge, skill, and ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential duties and responsibilities.

Knowledge:

- Thorough knowledge of administrative practices, organizational principles, and personnel management, including staff development and training.
- Excellent communication skills, both verbally and in writing.
- General knowledge of entomology, agriculture, public health, and other scientific or technical fields contributing to the development of effective vector control programs.
- Thorough knowledge of federal, state, and local laws, rules, codes, and regulations related to vector control activities.
- Working knowledge of the programs of health departments, flood control districts, reclamation districts, irrigation districts, and other public and private organizations whose functions are related to or relate to vector control operations.
- Computer and information technology as used in field and office operations.
- Applicable laws and regulations related to public agencies and vector control agencies.

Abilities:

- Communicate effectively in writing and orally. Speak effectively before public groups. Prepare and deliver presentations.
- Prepare or edit complex reports, correspondence and electronic documents.
- Establish and maintain effective working relationships with city officials, state officials, officials of other government jurisdictions, District employees, consultants and the general public.
- Write and speak English effectively.
- Attend and present at occasional events outside of normal working hours, including evening meetings of the Board of Trustees.

EDUCATION AND EXPERIENCE

- Graduation from an accredited college or university with a bachelor's degree with major coursework in entomology, biological sciences, public health, public administration, business administration, or a closely related field.
- Five (5) years of experience in vector control, public health, public administration, or public sector business management, including at least three (3) years of responsible supervisory or management experience.

CERTIFICATION

- Possession of, or successful acquisition within 12 months of appointment, certifications in the California Department of Public Health's Vector Control Technician Examination Categories A, B, C & D.

Other

- Possession of a valid California driver's license and driving record acceptable to the District's insurance carrier.
- Successful completion of pre-employment physical examination, drug screening, financial, and criminal record background checks.

PHYSICAL DEMANDS/ESSENTIAL FUNCTIONS**Ability to:**

- Vision and hearing corrected to normal range.
- Periodically* lift items of various weights up to 25 pounds.
- Demonstrate adequate strength, dexterity, and coordination to use a keyboard, computer monitor, and other office equipment.
- Frequently* sit for extended periods of time for desk and computer usage and stand for occasional periods of time.

- Frequently* work alone and/or without direct supervision.
- Tolerate pesticide residues that may be present in the District offices from workers who apply such materials in the field.
- Regularly* walk on even surfaces.
- Periodically* reach upward for documents or other materials.
- Frequently* perform repetitive motion associated with computer usage.
- Periodically* bend, twist, crawl, balance, lift, push, perform simple grasping, squat/crouch, kneel, reach, climb, and pull.

* Periodically – Activity or condition exists up to 25 percent of the time
Occasionally – Activity or condition exists from 25 to 50 percent of the time
Regularly – Activity or condition exists from 50 to 75 percent of the time
Frequently – Activity or condition exists 75 percent or more of the time

WORK ENVIRONMENT

Work is generally performed in an office setting with frequent interruptions, multiple deadlines, and peak workload periods. Position requires working with the public and some attendance at night or weekend meetings. May require outdoor work and travel within and outside of the district boundaries periodically.

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

DISCLAIMER

This job description does not imply any written or verbal contract and is for management communication only. Marin/Sonoma Mosquito & Vector Control District reserves the right to change this job and its related responsibilities as business needs require.

AGREEMENT FOR SPECIAL SERVICES

This Agreement is entered into between the law firm of LIEBERT CASSIDY WHITMORE, A Professional Corporation (“Attorney” or “LCW”), and the MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT, (“District”).

1. Conditions

This Agreement will not take effect, and Attorney will have no obligation to provide services, until District returns a properly signed and executed copy of this Agreement.

2. Attorney’s Services

Attorney agrees to provide District with consulting, representational and legal services pertaining to employment relations matters, including representation in negotiations and in administrative and court proceedings, as requested by District or otherwise required by law.

3. Fees, Costs, Expenses

District agrees to pay Attorney the sums billed monthly for time spent by Attorney in providing the services, including reasonable travel time.

The current range of hourly rates for Attorney time is from Two Hundred Sixty to Four Hundred Thirty-Five Dollars (\$260.00 - \$435.00). See Schedule I for a full Fee Schedule. Attorney reviews its hourly rates on an annual basis and, if appropriate, adjusts them effective July 1. Attorney will provide the District with written notification of any adjustment in the range of rates. Attorney bills its time in minimum units of one-tenth of an hour.

For Litigation Matters

See Schedule II attached for a description of Attorney's Litigation and E-Discovery Management.

Other Expenses

District agrees to reimburse Attorney for necessary costs and expenses incurred by Attorney on behalf of District. Attorney bills photocopying charges at Fifteen Cents (\$0.15) per page. See Schedule I attached.

Payment by District against monthly billings is due upon receipt of statements, and is considered delinquent if payment is not received within thirty (30) days of the date of the invoice.

4. Professional Liability Insurance

The California Business & Professions Code requires us to inform you whether we maintain errors and omissions insurance coverage applicable to the services to be rendered to you. We hereby confirm that the firm does maintain such insurance coverage.

5. Arbitration of Professional Liability or Other Claims

Disputes. If a dispute between District and Attorney arises over fees charged for services, the controversy will be submitted to binding arbitration in accordance with the rules of the California State Bar Fee Arbitration Program, set forth in California Business and Professions Code, sections 6200 through 6206. The arbitrator or arbitration panel shall have the authority to award to the prevailing party attorneys' fees, costs and interest incurred. Any arbitration award may be served by mail upon either side and personal service shall not be required.

If a dispute arises between District and Attorney over any other aspect of the attorney-District relationship, including, without limitation, a claim for breach of professional duty, that dispute will also be resolved by arbitration. It is understood that any dispute as to any alleged breach of professional duty (that is, as to whether any legal services rendered under this agreement were allegedly unnecessary, unauthorized, omitted entirely, or were improperly, negligently or incompetently rendered) will be determined by submission to arbitration as provided by California law, and not by a lawsuit or resort to court process except as California law provides for judicial review of arbitration proceedings. **Both parties to this agreement, by entering into it, are giving up their constitutional right to have any such dispute decided in a court of law before a jury, and instead are accepting the use of arbitration.** Each party is to bear its own attorney's fees and costs.

6. File Retention

After our services conclude, Attorney will, upon District's request, deliver the file for the matter to District, along with any funds or property of District's in our possession. If District requests the file for the matter, Attorney will retain a copy of the file at the District's expense. If District does not request the file for this matter, we will retain it for a period of seven (7) years after this matter is closed. If District does not request delivery of the file for this matter before the end of the seven (7) year period, we will have no further obligation to retain the file and may, at our discretion, destroy it without further notice to District. At any point during the seven (7) year period, District may request delivery of the file.

7. Assignment

This Agreement is not assignable without the written consent of District.

8. Independent Contractor

It is understood and agreed that Attorney, while engaged in performing the terms of this Agreement, is an independent contractor and not an employee of District.

9. Authority

The signators to this Agreement represent that they hold the positions set forth below their signatures, and that they are authorized to execute this Agreement on behalf of their respective parties and to bind their respective parties hereto.

10. Term

This Agreement is effective December 13, 2023, ongoing and may be modified by mutual agreement of the parties. This agreement shall be terminable by either party upon thirty (30) days written notice.

LIEBERT CASSIDY WHITMORE,
A Professional Corporation

MARIN/SONOMA MOSQUITO &
VECTOR CONTROL DISTRICT

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

SCHEDULE I – FEES & COSTS

1. Hourly Rates (As of Agreement Effective Date)

| | |
|-------------------------------|---------------------|
| Partners | \$435.00 |
| Senior Counsel | \$365.00 |
| Associates | \$260.00 - \$345.00 |
| Labor Relations/HR Consultant | \$280.00 |
| Paralegals | \$145.00 |
| E- Discovery Specialists | \$145.00 |
| Law Clerks | \$145.00 - \$185.00 |

2. COSTS

| | |
|----------------|-----------------|
| 1. Photocopies | \$0.15 per copy |
|----------------|-----------------|

SCHEDULE II

LCW LITIGATION and E-DISCOVERY MANAGEMENT

LCW is committed to using state-of-the-art technology to efficiently manage and harness electronically-stored information (“ESI”) in compliance with Federal and State law requirements. LCW partners with an outside managed services provider to provide Relativity, the industry leading e-discovery software, for this purpose. The cost for each matter will depend on the volume and format of the data. For non-complex data up to 50 gigabytes, LCW charges a monthly fee of \$450 on all active litigation matters for data management, including data validation and security, ingestion, de-duplication, culling and streamlining, and creation of Relativity fields for expedited review. For data of 50 gigabytes and over and for complex data requiring specialized services (e.g., payroll data, spreadsheets with underlying formulas, video, advanced searches, etc.), additional charges are incurred and are passed through to the District. For such charges, we will provide an itemized bill from our managed services provider and obtain District approval prior to incurring the charges.

Litigation Case Staffing

LCW has organized its litigation practice to meet the challenges of today’s complex litigation cases. We employ a dedicated Litigation Manager – a non-billing attorney litigator – whose responsibility is to monitor all litigation cases to ensure quality, efficiency, and adherence to District and firm litigation guidelines. Each litigation case is staffed with a Partner, an Associate (or Associates, as required and as approved by the District), a Paralegal and an E-Discovery Specialist. Our E-Discovery Specialists have extensive experience in the efficient management of electronic data through every stage of the e-discovery life cycle, and they strategize with attorneys and Districts on effective ESI protocols. This makes the document review process more efficient and enables our attorneys to target the most relevant data to meet litigation objectives. Working with our e-discovery managed services provider, we are able to provide state-of-the-art data processing and hosting services at below-market rates.

PROCLAMATION NO. 2023/24-02

**A PROCLAMATION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
HONORING TRUSTEE ARTHUR DEICKE FOR HIS SERVICE
AND CONTRIBUTIONS TO THE DISTRICT AND ITS MISSION**

WHEREAS, in April 2016, Arthur Deicke was appointed by the City of Santa Rosa to serve as that City's representative on the District's Board of Trustees; and

WHEREAS, in 2018, Trustee Deicke was appointed to the District's Budget Committee, where he made valuable contributions to the budget planning and review processes through 2020; and

WHEREAS, in 2021, Trustee Deicke joined the Audit Committee and, during 2022 he began serving on the Environment, Climate Crisis and Sustainability Committee; and

WHEREAS, on December 31st, 2023, Trustee Deicke's term of office is due to expire;

NOW, THEREFORE, BE IT PROCLAIMED by the Board of Trustees of the Marin/Sonoma Mosquito & Vector Control District as follows:

SECTION 1. Recitals. The above recitals are incorporated as though set forth in this section.

SECTION 2. The Board proclaims its sincere appreciation to Trustee Arthur Deicke for his dedication and service of over seven years to the District and its mission.

SECTION 3. Effective Date. This Proclamation shall take effect immediately upon its adoption.

Passed at a regular meeting of the Board of Trustees held December 13, 2023, by the following roll call vote:

| | <i>Yes</i> | <i>No</i> | <i>Abstain</i> | <i>Absent</i> |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Bruce Ackerman | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Cathy Benediktsson | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Gail Bloom | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Tamara Davis | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Art Deicke | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Laurie Gallian | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Pamela Harlem | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Susan Harvey | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Susan Hootkins | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Evan Kubota | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Alison Marquiss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Shaun McCaffery | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Vicki Nichols | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Carol Pigoni | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Diana Rich | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Herb Rowland | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Ed Schulze | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| David Witt | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Aarón Zavala | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Richard Snyder | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Totals: | | | | |

ATTEST:

APPROVED:

Diana Rich
Secretary, Board of Trustees

Richard Snyder
President, Board of Trustees

PROCLAMATION NO. 2023/24-03

**A PROCLAMATION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
HONORING TRUSTEE PAMELA HARLEM FOR HER SERVICE AND
CONTRIBUTIONS TO THE DISTRICT AND ITS MISSION**

WHEREAS, in April 2016, Pamela Harlem was appointed by the City of San Rafael to serve as that City’s representative on the District’s Board of Trustees; and

WHEREAS, in 2017, Trustee Harlem was appointed to the District’s Budget Committee, where she made valuable contributions to the budget planning and review processes; and

WHEREAS, Trustee Harlem increased her knowledge in the field of mosquito and vector control, attending educational conferences and workshops; and

WHEREAS, in 2019, Trustee Harlem joined the Executive Committee and assumed Board Officer position of Secretary, while continuing to serve on the Budget Committee; and

WHEREAS, in 2020, Trustee Harlem served as the Board’s First Vice-President; and

WHEREAS, in 2021, Trustee Harlem became President of the Board, capably guiding the District through the challenges posed by the COVID-19 pandemic; and

WHEREAS, in the years following, Trustee Harlem continued her service to the District, serving on the Executive and other committees; and

WHEREAS, on December 31st, 2023, Trustee Harlem’s term of office is due to expire;

NOW, THEREFORE, BE IT PROCLAIMED by the Board of Trustees of the Marin/Sonoma Mosquito & Vector Control District as follows:

SECTION 1. Recitals. The above recitals are incorporated as though set forth in this section.

SECTION 2. The Board proclaims its sincere appreciation to Trustee Pamela Harlem for her dedication, leadership, and service of over seven years to the District and its mission.

SECTION 3. Effective Date. This Proclamation shall take effect immediately upon its adoption.

Passed at a regular meeting of the Board of Trustees held December 13, 2023, by the following roll call vote:

| | | Yes | No | Abstain | Absent |
|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------|
| Bruce Ackerman | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Cathy Benediktsson | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Gail Bloom | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Tamara Davis | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Art Deicke | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Laurie Gallian | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Pamela Harlem | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Susan Harvey | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Susan Hootkins | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Evan Kubota | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Alison Marquiss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Shaun McCaffery | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Vicki Nichols | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Carol Pigoni | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Diana Rich | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Herb Rowland | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Ed Schulze | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| David Witt | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Aarón Zavala | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Richard Snyder | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Totals: | | | | | |

ATTEST:

APPROVED:

Diana Rich
Secretary, Board of Trustees

Richard Snyder
President, Board of Trustees

Manager's Report

- Further progress has been made on the facilities expansion feasibility project. We now believe that the existing wetlands onsite no longer meet the Army Corps definitions. This means we may fall only under the state's jurisdiction, which will simplify the application process. The conceptual design I described last month continues to be refined and a full report will be made to the Board at the January meeting.
- Following the successful recruitment for a part-time Human Resources Technician, we are delighted to welcome Andrea Tomkins to the position.
- Work was completed to improve the gutters and fascia boards to the District's metal buildings (maintenance shop, vehicle storage etc.). The old downspouts were replaced with custom-built larger commercial units. We are preparing to issue a bid packet for the painting of the new downspouts.
- As of December 6th, 2023, the balance in the District's OPEB trust account for retiree future medical benefits in the legacy plan has increased to \$8.2m. The pension prefunding trust (CEPPT) balance also rose slightly to \$1.8m.
- Using 100% grant funding, Mechanic/Facilities Manager Rob McGovern is moving forward with a project to replace a conventional gas water heater with a more efficient heat pump model. We're also looking into replacing old fluorescent light fixtures with LED units at little or no out-of-pocket cost to the District.
- President Snyder advises that the Board's next regular meeting will be held on Wednesday, January 10th, 2024, starting at 7 p.m. We understand that some Trustees will meet in person at the District, where refreshments will be provided. Other Trustees have announced their intention to participate remotely in two groups at satellite locations that will be published in the Board's agenda.
- We are endeavoring to improve the appearance of the front desk/reception area by repainting the wall and installing a three-dimensional District logo.
- The Vector Control Joint Powers Agency (VCJPA) pooled Liability and Worker's Compensation programs are proposing refunds to the District of \$11,250 and \$39,195, respectively. These are retrospective adjustments as a result of experience studies from prior years in which the claims history can now be determined. Staff recommends that these refunds be added to the District's deposits in the Member Contingency Fund, which is currently \$253,579 below the VCJPA's recommended balance of \$1,062,834.
- Several of the Board's committees have been keeping up a busy meeting schedule with staff support. These include: MOU Negotiations, Audit, Executive, Nominating, and Manager Recruitment.

Assistant Manager's Report

- Operations staff conducted mosquito surveillance in tidal marshes during the end of November. High tide events exceeded seven feet in magnitude in some locations. Populations were observed to be low, and we are awaiting the larger-scale transition to winter species.
- Laboratory staff are busy collecting and processing tick samples. They are also summarizing mosquito surveillance data for 2023 and planning for the new year.
- Rat-related service requests have been steady. The Rodent Control Specialist has been performing inspections and providing rodent exclusion guidance to residents.
- Winter projects in the shop are underway. For example, Argos are being disassembled and rebuilt, trailers maintained, specialty trucks set up for service, and fabrication projects assembled. Mosquito larvicide application equipment is being cleaned, serviced and calibrated.
- The Mechanic/Facilities Manager and I are working on several facilities projects, including replacing an HVAC system component and the yard's gate opener mechanism.
- Staff that are California-certified Vector Control Technicians are viewing continuing education webinars as required to maintain certifications.
- The field supervisors and I are reviewing projects that require county use permits, vector control plans, and comments from the District.
- The Public Information Officer (PIO) and Rodent Control Specialist have been providing presentations to city staff and organized groups regarding district operations and rodent prevention.
- The PIO and department supervisors have been working on reorganizing/updating the District's website.
- The field supervisors and I are working with agencies and property owners to improve access to problematic sources of mosquito production and achieve source reduction.
- The field supervisors and I are meeting with vendors and manufacturers to discuss future pricing and availability of mosquito control materials. We are also discussing the potential for new materials to become available in California.