

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
BOARD MEETING**

DATE: October 14, 2026

TIME: 6:00 p.m.

Primary Meeting Location: District Headquarters, 595 Helman Lane, Cotati, CA. 94931

Videoconference & Teleconference Options: [Zoom Link](#)

Meeting ID: 860 0400 4576 **Telephone Access:** 1-669-900-9128

Sonoma Satellite Location: Alio Labs Inc., 447 Aviation Blvd., Santa Rosa, CA. 95403

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

Individual Teleconference Locations:

2352 Mar East St., Tiburon, CA. 94920

10 Pomander Walk, Belvedere, CA. 94920

533 Port Cir., Cloverdale, CA. 95425

71 Montevideo Wy., San Rafael, CA. 94903

125 W Blithedale Ave., Mill Valley, CA. 94941

All teleconference locations are open and accessible to the public, and members of the public may address the Board from any listed location or via the videoconference and teleconference options provided.

*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](#) **(First V.P.)**

Gail Bloom, [Larkspur](#)

Scott Conrad, [Santa Rosa](#)

Isabel Dawson, [Marin Co. at Large](#)

Rika Gopinath, [San Rafael](#)

Susan Harvey, [Cotati](#) **(Second V.P.)**

Susan Hootkins, [Petaluma](#)

Evan Kubota, [Windsor](#)

Jake Mackenzie, [Rohnert Park](#)

Alison Marquiss, [Corte Madera](#)

Shaun McCaffery, [Healdsburg](#)

Vicki Nichols, [Sausalito](#) **(Secretary)**

Carol Pigoni, [Cloverdale](#)

Piper Primrose, [Novato](#)

Richard Snyder, [Belvedere](#)

David Witt, [Mill Valley](#)

Laurie Gallian, [Sonoma](#) **(President)**

Open Seats:

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

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

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

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

4. PUBLIC TIME

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

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

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

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

5. CONSENT CALENDAR

A. APPROVAL OF AGENDA

B.* MINUTES – Minutes of Board Meeting held on September 9, 2026.

C.* FINANCIAL REPORTS – Accept Financial Reports for September 2026.

ACTION NEEDED

RECOMMENDATION: Approve and accept the consent calendar.

INFORMATION ENCLOSED

6. ITEMS REMOVED FROM CONSENT

7. INFORMATION ONLY

A. Finance Committee Minutes*

B. Policy Committee Minutes*

8. **COMMITTEE REPORTS**

- A.* **Executive Committee**
No Report
- B.* **Facility Improvement Committee (*ad hoc*)**
No Report
- C.* **Policy Committee (*ad hoc*)**
Verbal Report- David Witt
- D. **Finance Committee**
Verbal Report- Laurie Gallian

INFORMATION ENCLOSED

9. **DEPARTMENT REPORTS**

- A.* **Administrative/Manager's Report**
Report by Peter Bonkrude
- B.* **Operations/Assistant Manager's Report**
Report by Erik Hawk
- C.* **Laboratory/Scientific Programs Manager's Report**
Report by Dr. Kelly Furey
- D.* **Outreach/Public Information Officer**
Report by Nizza Sequeira

INFORMATION ENCLOSED

10. **NEW BUSINESS**

- A.* **Review and/or Acceptance of the Fiscal Year 2025/26 Audit**

ACTION NEEDED

RECOMMENDED ACTION: Receive the presentation by Maze & Associates and accept the FY 2025-26 Audit ending June 30, 2026.

INFORMATION ENCLOSED

- B.* **Discussion and/or Approval to Authorize the District Manager to enter into a Cost-Sharing Agreement with the City of Cotati for the Helman Lane–Blodgett Street Water Line Extension**

ACTION NEEDED

RECOMMENDED ACTION: Approve the Cost-Sharing and Project Administration Agreement with the City of Cotati for the Helman Lane-Blodgett Street Water Line Extension, in substantially the form attached, and authorize the District Manager to sign it, subject to approval as to form by District Counsel.

INFORMATION ENCLOSED

11. **WRITTEN COMMUNICATIONS**

No written communications.

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

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

13. **ADJOURNMENT**

Marin/Sonoma Mosquito & Vector Control District

Board of Trustees
595 Helman Lane
Cotati, CA 94931

September 9, 2026
MEETING MINUTES

1. **CALL TO ORDER**

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

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

Trustees Present (In Person at District Headquarters):

Conrad, Scott	Primrose, Piper
Dawson, Isabel	Mackenzie, Jake
Harvey, Susan	Gallian, Laurie
Hootkins, Susan	

Trustees Present via Teleconference – Satellite Locations:

Marin Satellite Location:

Central Marin Police Authority, Community Room, 250 Doherty Dr., Larkspur, CA. 94939

Marquiss, Alison	Ackerman, Bruce
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Trustees Present via Teleconference – Satellite Locations:

Sonoma Satellite Location:

Alio Labs Inc., 447 Aviation Blvd., Santa Rosa, CA. 95403

McCaffery, Shaun	Kubota, Evan
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Trustees Present via Teleconference – Individual Locations:

(as listed on the posted Agenda):

Gopinath, Rika	Snyder, Richard
Nichols, Vicki	Witt, David
Pigoni, Carol	

Trustees Absent:

Bloom, Gail	Benediktsson, Cathy
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Open Seats: One Marin County at Large, Ross, San Anselmo, Sebastopol and two Sonoma County at Large

Staff and Others Present (In Person): Peter Bonkrude, District Manager, Erik Hawk, Assistant Manager, Liz Garcia, Administrative Services Manager, Dr. Kelly Furey, Scientific Programs Manager, Dawn Williams, Executive Assistant/Board Clerk, Janet Coleson, General Counsel

Meeting Format and Brown Act Compliance (SB 707)

The meeting was conducted in a hybrid format, with trustees participating in person and via teleconference in accordance with the Ralph M. Brown Act, as amended by SB 707.

Teleconferencing was conducted using videoconference and teleconference technology. All teleconference locations were listed on the posted agenda, including District headquarters, designated satellite locations, and individual locations.

Each teleconference location was open and accessible to the public, and members of the public were provided with the opportunity to observe and address the Board. A quorum of the Board was present.

4. PUBLIC TIME

No public comment.

5. CONSENT CALENDAR

A. APPROVAL OF AGENDA

B. MINUTES – Minutes of Board Meeting held on August 12, 2026.

C. FINANCIAL REPORTS – Accept Financial Reports for August 2026.

It was M/S Trustee Snyder/Trustee Harvey to approve and accept the Consent Calendar.

Motion passed with a roll call vote:

***Ayes:** Trustee Ackerman, Trustee Conrad, Trustee Dawson, Trustee Gopinath, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee Mackenzie, Trustee Marquiss, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Primrose, Trustee Snyder, Trustee Witt and Trustee Gallian*

***No:** (none)*

***Abstain:** (none)*

***Absent:** Trustee Benediktsson and Trustee Bloom*

6. ITEMS REMOVED FROM CONSENT

No items were removed from Consent.

7. INFORMATION ONLY

No informational items.

8. COMMITTEE REPORTS

A. Executive Committee

No report.

B. Facility Improvement Committee

No report.

C. Policy Committee

No report.

D. Finance Committee

No report.

Manager Bonkrude added that the Employee Policy Manual is nearly ready for review, and the Policy Committee will receive a Doodle poll to schedule a meeting before the October Board meeting. He also noted that the Finance Committee received a Doodle poll to schedule a meeting to review the FY 2025/26 Audit.

9. DEPARTMENT REPORTS

A. Administrative/Manager's Report

Manager Bonkrude stated that his written report stands as submitted but provided an update on several matters. He reported that he met with Assembly Member Connolly to discuss the lack of resiliency grant funding available to special districts, CDFW (California Department of Fish and Wildlife) billing issues, and the possibility of securing state funding for DART, the statewide testing facility at UC Davis.

Regarding construction, Manager Bonkrude stated that the District is pausing the design phase while awaiting the initial permit filing and CEQA process to determine whether any design changes are needed before proceeding. He also noted that the District is reviewing mechanical engineering and value-engineering options, along with other construction considerations.

B. Operations/Assistant Manager's Report

Assistant Manager Hawk stated that his written report stands as submitted but provided an update on a second hatch of *Aedes dorsalis* mosquitoes in Corte Madera. He noted that staff efforts helped minimize the movement of mosquitoes from the marsh into the town and neighboring communities ahead of the holiday weekend. As the marsh does not receive tidal influence, particularly at this time of year, staff are investigating the cause.

C. Laboratory/Scientific Programs Manager's Report

Dr. Furey stated that her written report stands as submitted and offered to answer any questions regarding the report.

D. Outreach/Public Information Officer

PIO Sequeira stated that her report stands as written and noted that Save the Date postcards were available on the back table for distribution within Board members' cities. She also offered to email the Save the Date flyer and encouraged Board members to share it on social media. Board members attending the event may either enjoy the event or volunteer at a booth and should see Dawn upon arrival for a volunteer assignment.

10. NEW BUSINESS

A. Discussion and/or approval to authorize the District Manager to surplus District property per the District's Capital Assets Policy

It was M/S Trustee Snyder/Trustee Harvey to authorize the District Manager to surplus District property per the District's Capital Assets Policy.

Motion passed with a roll call vote:

***Ayes:** Trustee Ackerman, Trustee Conrad, Trustee Dawson, Trustee Gopinath, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee Mackenzie, Trustee Marquiss, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Primrose, Trustee Snyder, Trustee Witt and Trustee Gallian*

***No:** (none)*

***Abstain:** (none)*

***Absent:** Trustee Benediktsson and Trustee Bloom*

B. Discussion and/or selection of Sonoma LAFCO Class I Special District Representative Nominee

It was M/S Trustee Snyder/Trustee Pigoni to authorize the District Manager to cast the vote for the District.

Motion passed with a roll call vote:

***Ayes:** Trustee Ackerman, Trustee Conrad, Trustee Dawson, Trustee Gopinath, Trustee Hootkins, Trustee Kubota, Trustee Mackenzie, Trustee Marquiss, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Snyder, Trustee Witt and Trustee Gallian*

***No:** (none)*

***Abstain:** Trustee Harvey and Trustee Primrose*

***Absent:** Trustee Benediktsson and Trustee Bloom*

C. Discussion and consideration to either cancel or reschedule the November 11, 2026, Regular Meeting of the Board of Trustees

It was M/S Trustee Snyder/Trustee Pigoni to cancel the November 11, 2026, Regular Meeting of the Board of Trustees.

Motion passed with a roll call vote:

***Ayes:** Trustee Ackerman, Trustee Conrad, Trustee Dawson, Trustee Gopinath, Trustee Harvey, Trustee Hootkins, Trustee Kubota, Trustee Mackenzie, Trustee Marquiss, Trustee McCaffery, Trustee Nichols, Trustee Pigoni, Trustee Primrose, Trustee Snyder, Trustee Witt and Trustee Gallian*

***No:** (none)*

***Abstain:** (none)*

***Absent:** Trustee Benediktsson and Trustee Bloom*

11. WRITTEN COMMUNICATIONS

No written communications.

12. OPEN TIME FOR BOARD OR STAFF COMMENTS

President Gallian announced that the Nominating Committee, which consists of two members, one representing Marin County and one representing Sonoma County is seeking a Sonoma County Trustee to serve on the Committee. She asked any interested Sonoma County representatives to reach out to her.

Trustee Harvey invited Trustees to attend the Grub in the Hub Food Festival and Movie in the Park in Cotati following the District's Open House. The festival will be held from 3:00 p.m. to 9:00 p.m. at La Plaza Park in Cotati.

13. ADJOURNMENT

There being no further business to come before the Board, President Gallian adjourned the meeting at 6:42 p.m.

District Representative
MSMVCD

Date of Approval

Trustee
MSMVCD Board of Trustees

Date of Approval

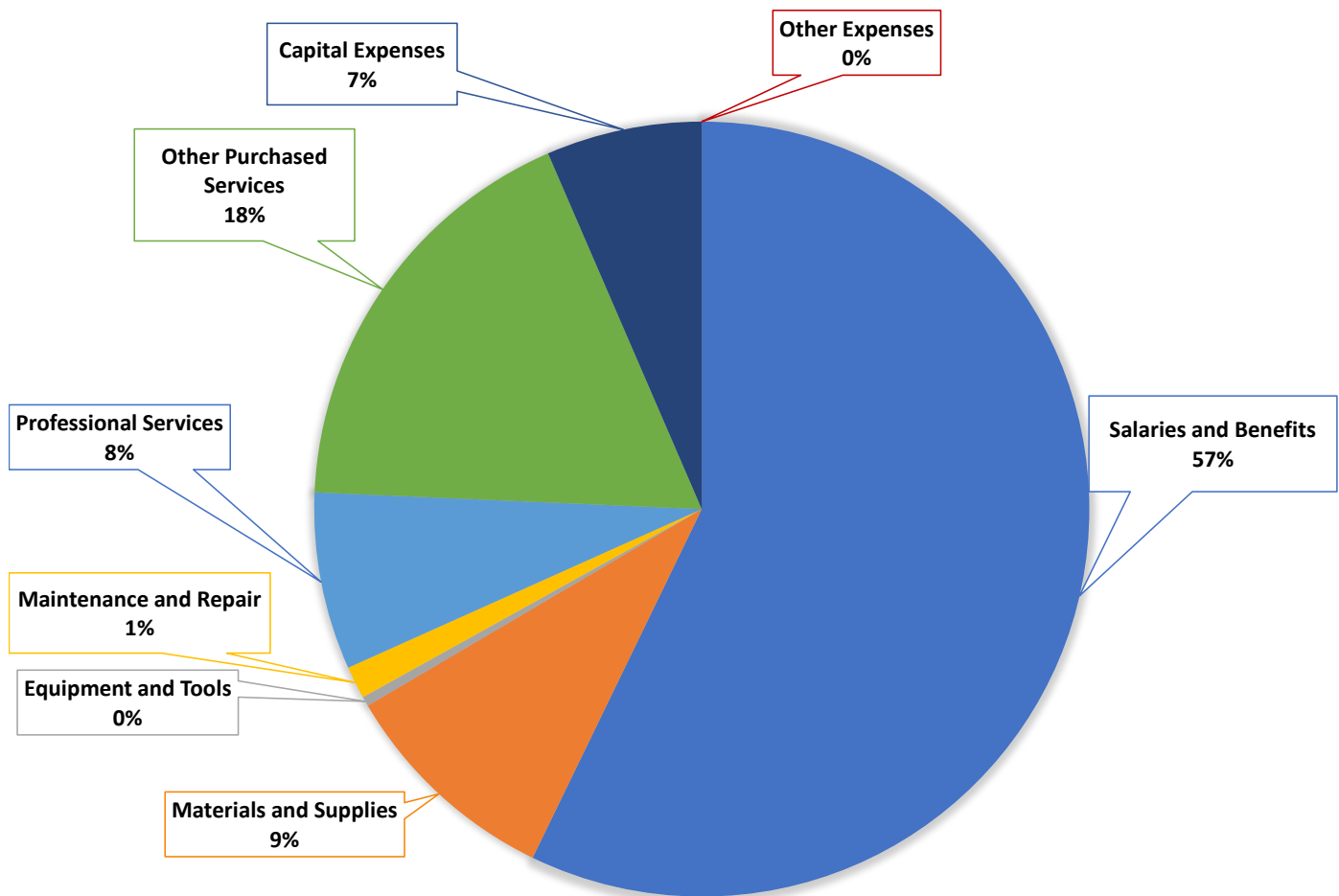
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

Monthly Budget Summary Report

September 2026

	Current Month Commitments (Expenses Paid)	Year To Date Commitments (Expenses Paid)	Current Appropriation (Adjusted Budget)	Available Appropriation (Remaining Budget)	Percent Committed	% of Total Expenses	Objects
Salaries and Benefits	\$693,192	\$1,910,732	\$8,183,508	\$6,272,776	23%	57%	6000s
Materials and Supplies	105,800	312,357	1,389,837	1,077,480	22%	9%	6100s
Equipment and Tools	764	13,327	169,225	155,898	8%	0%	6200s
Maintenance and Repair	3,888	45,276	169,685	124,409	27%	1%	6300s
Professional Services	148,959	247,313	589,375	342,062	42%	7%	6400s
Other Purchased Services	36,301	595,314	1,273,020	677,706	47%	18%	6500s
Capital Expenses	34,548	216,925	9,865,200	9,648,275	2%	6%	6800s
Other Expenses	0	0	9,885,200	9,885,200	0%	0%	6900s
	\$1,023,453	\$3,341,245	\$31,525,050	\$28,183,805	11%	100%	

YEAR TO DATE PERCENT OF TOTAL EXPENSE BY TYPE



MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

Monthly Key Figures Comparison Report

September 30, 2026

Balance at June 30, 2026	Change from Year End	Balance as of September 30, 2026
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Cash and Investments

Marin County \$21,996,381 June 30, 2026	(\$2,576,713) Change	Marin County \$19,419,668 September 30, 2026
Exchange Bank \$152,259 June 30, 2026	(\$66,106) Change	Exchange Bank \$86,153 September 30, 2026
Petty Cash \$350 June 30, 2026	\$0 Change	Petty Cash \$350 September 30, 2026

Deposits

VCJPA \$1,040,149 June 30, 2026	\$0 Change Balance Adjusted every June	VCJPA \$1,040,149 September 30, 2026
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Retirement

Marin County Employees' Retirement Association (MCERA)		
	2024 Actuarial Valuation	2025 Actuarial Valuation
Total Market Value of Assets	\$36,209,388	\$39,954,811
Total Accrued Liability	38,382,201	40,605,203
Unfunded Liability	\$2,172,813	\$650,392
Funded Ratio	94.30%	98.40%
(2025 Information from MCERA's May 2026 presentation. Will be updated in May 2027)		
Employee distribution: 9 Classic and 28 Pepra		

CEPPT \$2,393,528 June 30, 2026	(\$52,164) Change	CEPPT \$2,341,364 September 30, 2026
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CEPPT, California Employers' Pension Prefunding Trust, to meet MCERA requirements. General Ledger updated in June

Retiree Health Benefits for Tier One Employees

Other Post-Employment Benefit Program (OPEB report summary)		
	2024 Actuarial Valuation	June 30, 2026 Actuarial Valuation
Total OPEB Liability	\$9,369,000	\$10,743,458
Fiduciary Net Position	-8,095,000	-10,360,430
Net OPEB Liability	\$1,274,000	\$383,028
Funded Ratio	86.40%	96.43%
Per OPEB report dated April 2026, with a Measurement Date of June 30, 2025		
Figures will be updated May 2027 for the GASB 75 Report, required for the Financial Statement audit.		

CERBT \$12,289,454 June 30, 2026	(\$155,906) Change	CERBT \$12,133,548 September 30, 2026
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CERBT, California Employer's Retiree Benefit Trust, to pay for Tier One retiree health benefits. General Ledger updated in June

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT

General Fund Monthly Balance Sheet Comparison Report

	June 30, 2026	Change from June 30, 2026	September 30, 2026	
Current Assets				
Cash with Marin County-General Fund	\$ 21,850,896	\$ (2,431,228)	\$ 19,419,668	
Cash at Exchange Bank	152,259	(66,106)	86,153	
Petty Cash	350	-	350	
Deposits with VCJPA	1,040,149	-	1,040,149	**
Deposits in CEPPT	2,393,528	-	2,393,528	**
Accounts Receivable	2,187,166	(64,727)	2,122,439	
Property Taxes Receivable	430,338	(430,338)	-	
Compensated Absences - Amount to be Provided	616,673	-	616,673	**
Inventory	331,784	-	331,784	**
Total Current Assets	\$ 29,003,143	\$ (2,992,399)	\$ 26,010,744	
Liabilities and Equity				
Current Liabilities				
Accounts Payable	\$ 89,545	\$ (53,438)	\$ 36,107	
Other Payables	658	(658)	-	
Deferred Revenue	1,880,426	-	1,880,426	
Compensated Absences	616,673	-	616,673	**
MCERA Payable	-	-	-	
457 Retirement Plan Payable	-	-	-	
Section 125 Plan and Insurance Premiums	-	(362)	(362)	
FSA Medical & Dep Care Payable	4,469	4,646	9,115	
Total Current Liabilities	\$ 2,591,771	\$ (49,812)	\$ 2,541,959	
Equity (Reserve Accounts)				
Nonspendable Inventory	\$ 331,784	\$ -	\$ 331,784	**
Assigned Insurance Reserve JPA	1,040,149	-	1,040,149	**
Assigned Capital Equipment Replacements	1,500,000	-	1,500,000	**
Assigned Capital Facility Improvements	10,000,000	-	10,000,000	**
Committed Tax Collection Timing Reserve	5,333,329	-	5,333,329	**
Committed Public Health Emergencies	1,851,864	-	1,851,864	
Restricted Pension Prefunding Trust	2,393,528	-	2,393,528	
Unassigned	2,334,344	1,626,374	3,960,718	
CURRENT YEAR INCOME/(LOSS)	1,626,374	(4,568,961)	(2,942,587)	
Total Equity	\$ 26,411,372	\$ (2,942,587)	\$ 23,468,785	
Total Liabilities & Equity	\$ 29,003,143	\$ (2,992,399)	\$ 26,010,744	

Capital Fund Monthly Balance Sheet Comparison Report

	June 30, 2026	Change from June 30, 2026	September 30, 2026	
Current Assets				
Cash with Marin County-Capital Fund	\$ 145,485	\$ (411,450)	\$ (265,965)	
Accounts Receivable	-	-	-	
Total Current Assets	\$ 145,485	\$ (411,450)	\$ (265,965)	
Capital Assets				
Land	\$ 675,000	\$ -	\$ 675,000	**
Structures and Improvements	6,995,015	-	6,995,015	**
Office Furniture	37,619	-	37,619	**
Office and Lab Equipment	383,631	-	383,631	**
Field and Shop, Equip and Tools	201,664	-	201,664	**
Vehicles	3,369,110	-	3,369,110	**
Construction in Progress	804,829	-	804,829	**
Total Capital Assets	\$ 12,466,868	\$ -	\$ 12,466,868	
Total Assets	\$ 12,612,353	\$ (411,450)	\$ 12,200,903	
Liabilities and Equity				
Current Liabilities				
Accounts Payable	\$ 145,485	\$ (114,240)	\$ 31,245	
Total Current Liabilities	\$ 145,485	\$ (114,240)	\$ 31,245	
Equity (Reserve Accounts)				
Investment in Capital Assets	\$ 12,466,868	\$ -	\$ 12,466,868	**
Commitment for Future Capital Replacement and Projects	-	-	-	**
Unassigned	-	-	-	
CURRENT YEAR INCOME/(LOSS)	-	(297,210)	(297,210)	
Total Equity	\$ 12,466,868	\$ (297,210)	\$ 12,169,658	
Total Liabilities & Equity	\$ 12,612,353	\$ (411,450)	\$ 12,200,903	

NOTES:

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

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

10/07/26
11:14:33

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Claim Recap by Vendor
For the Accounting Period: 9/26

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Report ID: AP100C

Vendor	Amount	Description	Fund
ADAPCO, INC.	57,596.37	Control Products	GENERAL
AFLAC	1,403.52		GENERAL
AGBEE LLC	2,500.00	Aerial Application-Helicopter&Drone	GENERAL
AIRGAS USA, LLC	19.51	Eye Wear, Wash and Eye Glass Wipes	GENERAL
AIRGAS USA, LLC	74.09	Other Clothing and Safety Supplies	GENERAL
APEX TECHNOLOGY MANAGEMENT	14,202.10	Network and IT Consulting Services	GENERAL
BEST BEST & KRIEGER, LLC.	252.20	Legal Counsel	GENERAL
BRODIE'S TIRE & BRAKE INC.	1,220.32	Vehicle Maintenance	GENERAL
CAGWIN & DORWARD	3,125.40	Landscape Services	GENERAL
CALPERS 457 PLAN	30,278.61		GENERAL
CAPITAL PROGRAM MANAGEMENT, INC	8,503.50	Other Professional Services	CAPITAL PROJECTS
CINTAS CORPORATION	5,309.72	Uniforms	GENERAL
CINTAS CORPORATION	314.65	Vehicle Maintenance	GENERAL
CINTAS CORPORATION	632.50	Janitorial Services	GENERAL
CITY OF COTATI - IRRIGATION 01-1210-00	735.75	Water - Irrigation/Industrial	GENERAL
CITY OF COTATI - SEWER - 01-1220-00	936.93	Water and Sewer	GENERAL
COMCAST BUSINESS	564.67	Phone System	GENERAL
COMCAST BUSINESS	156.40	Comcast	GENERAL
COMCAST BUSINESS INTERNET	588.28	Comcast	GENERAL
COMPLETE WELDERS SUPPLY, INC.	274.94	Dry Ice	GENERAL
CONNECT YOUR CARE LLC	13.32	Other Profess Serv-HR	GENERAL
COUNTY OF MARIN	41,380.22	Retiree Medical Benefit	GENERAL
DELTA DENTAL OF CALIFORNIA	4,162.64	Dental - Active Employees	GENERAL
DOC'S FULL BORE OUTDOOR, LLC	34,548.00	Field Equipment	CAPITAL PROJECTS
ES OPCO USA LLC.	1,063.22	Control Products	GENERAL
FISHER SCIENTIFIC	279.35	Disease Testing	GENERAL
GEIGER	5,862.13	Presentation Supplies	GENERAL
JASON SEQUEIRA	400.00	Employee Boot Allowance	GENERAL
JEFF PETERSEN	302.49	Employee Boot Allowance	GENERAL
JEFF PETERSEN	82.49	Employee Wellness Benefit	GENERAL
KAISER FOUNDATION HEALTH PLAN	6,361.00		GENERAL
KAISER FOUNDATION HEALTH PLAN	62,535.26	Medical Ins-Active Employees	GENERAL
KELLY FUREY	306.00	Travel	GENERAL
LIFE TECHNOLOGIES CORPORATION	6,451.13	Disease Testing	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	72,029.29		GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	43,346.55	Retirement - Employer Classic	GENERAL
MARIN COUNTY EMPLOYEES RETIREMENT ASSOC	70,981.78	Retirement - Employer PEPR	GENERAL
MAZE & ASSOCIATES	12,800.00	Annual Audit	GENERAL
METTLER-TOLEDO RAININ, LLC	987.53	Disease Testing	GENERAL
MISSION SQUARE RETIREMENT - Account Fees	9,900.00	Health Savings Account	GENERAL
NATIONAL ICE DELIVERY, INC	4,275.00	Dry Ice	GENERAL
NATIVE SAGE ENVIRONMENTAL CONSULTING	55,427.17	Other Professional Services	CAPITAL PROJECTS
NICK BARBIERI TRUCKING,LLC	19,742.83	Fuel and Oil	GENERAL
P G & E - GAS	1,152.52	Gas and Electricity	GENERAL
PACIFIC AI DIGITAL MEDIA LLC "PAID MEDIA	2,020.83	Public Relations Newspaper Articles	GENERAL
PACIFIC AI DIGITAL MEDIA LLC "PAID MEDIA	8,291.67	Digital Advertising	GENERAL
PACIFIC AI DIGITAL MEDIA LLC "PAID MEDIA	4,458.33	Radio Advertising	GENERAL
PACIFIC AI DIGITAL MEDIA LLC "PAID MEDIA	4,750.00	Outdoor Advertising	GENERAL
PETER BONKRUDE	306.00	Travel	GENERAL
PREFERRED ALLIANCE, INC.	3.00	Occupational Health Testing	GENERAL
PUBLIC AGENCY LAW, INC.	465.50	Legal Counsel	GENERAL
QUADIENT FINANCE USA, INC.	250.00	Postage and Postage Supplies	GENERAL
QUADIENT LEASING USA, INC.	288.81	Postage Machine Lease	GENERAL

10/07/26
11:14:33

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Claim Recap by Vendor
For the Accounting Period: 9/26

Page: 2 of 2
Report ID: AP100C

Vendor	Amount	Description	Fund
RECOLOGY SONOMA MARIN	468.06	Solid WasteCollect&Disposal	GENERAL
RICHARD A. SANCHEZ	1,642.50	Janitorial Services	GENERAL
SAFETY KLEEN CORP	422.05	Other Maintenance and Repair	GENERAL
SANTA ROSA AUTO PARTS	18.73	Other Food and Household Supplies	GENERAL
SANTA ROSA AUTO PARTS	489.50	Vehicle Maintenance	GENERAL
SANTA ROSA FIRE EQUIPMENT, INC.	393.75	Grounds	GENERAL
SCI CONSULTING GROUP	31,243.06	Assessment Management Services	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	9.94	Vehicle Maintenance	GENERAL
SEBASTOPOL BEARING & HYDRAULIC	409.49	Equipment Trailers	GENERAL
SIERRA BRAVO AIR AND LAND, LLC	10,000.00	Aerial Application-Helicopter&Drone	GENERAL
SPARK CREATIVE DESIGN	6,059.50	Printing Services	GENERAL
TEAMSTERS LOCAL 665 - UNION	1,350.00		GENERAL
TEAMSTERS LOCAL UNION #856 HEALTH&WELFAR	724.00		GENERAL
TEAMSTERS LOCAL UNION #856 HEALTH&WELFAR	5,546.00	Medical Ins-Active Employees	GENERAL
THE HARTFORD	1,211.75	Employee Life Insurance	GENERAL
U.S. BANK EQUIPMENT FINANCE	976.52	Copy Machine Lease	GENERAL
US BANK	154.29	Coats, Rain Gear, Boots (no logo)	GENERAL
US BANK	323.02	Food for Trustee Meetings	GENERAL
US BANK	897.76	Other Food and Household Supplies	GENERAL
US BANK	243.95	Office Supplies	GENERAL
US BANK	16.44	Postage and Postage Supplies	GENERAL
US BANK	300.92	Printer Cartridges and Supplies	GENERAL
US BANK	218.36	Presentation Supplies	GENERAL
US BANK	108.23	Other Outreach and Education Supplies	GENERAL
US BANK	392.24	Other Office Expense	GENERAL
US BANK	739.73	Disease Testing	GENERAL
US BANK	77.60	Other Lab Supplies	GENERAL
US BANK	92.49	Fish Supplies	GENERAL
US BANK	30.39	Other Ag & Op Supplies	GENERAL
US BANK	63.01	Mosquito Traps	GENERAL
US BANK	166.56	YJ Field Equipment	GENERAL
US BANK	175.19	Security Equipment	GENERAL
US BANK	328.25	Computer Software	GENERAL
US BANK	0.99	Computer Network and Storage	GENERAL
US BANK	29.83	Other Computer Equipment/Tools	GENERAL
US BANK	342.68	Vehicle Maintenance	GENERAL
US BANK	45.67	Admin Building	GENERAL
US BANK	240.00	Grounds	GENERAL
US BANK	-364.73	Memberships & Subscriptions	GENERAL
US BANK	151.03	Outdoor Advertising	GENERAL
US BANK	4,716.38	Open House	GENERAL
US BANK	70.09	Purchase and Maintain Cell Phones	GENERAL
US BANK	125.00	Conferences and Trainings	GENERAL
US BANK	413.80	Travel	GENERAL
VECTOR-BORNE DISEASE ACCOUNT	369.00	Conferences and Trainings	GENERAL
VERIZON WIRELESS	495.02	Purchase and Maintain Cell Phones	GENERAL
VERIZON WIRELESS	4,889.79	Cell Phone Services	GENERAL
VISION SERVICE PLAN (CA)	809.50	Vision Service Plan - Active Employees	GENERAL
Total:	681,540.85		

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST

Revenue Budget vs. Actual

For the Accounting Period: 9 / 26

Fund	Fund Description	Account	Account Description	Received Current	Received YTD	Estimated (Budgeted) Revenue	Revenue to be Received
Ad Valorem Taxes							
Ad Valorem Taxes - Secured							
101	GENERAL	4110	Current Secured	\$ -	\$ -	\$ 3,244,603	\$ 3,244,603
101	GENERAL	4210	Current Secured	\$ -	\$ -	\$ 3,977,638	\$ 3,977,638
101	GENERAL	4220	Secured Delinquent	\$ -	\$ -	\$ 2,232	\$ 2,232
Total Ad Valorem Taxes - Secured				\$ -	\$ -	\$ 7,224,473	\$ 7,224,473
Ad Valorem Taxes - Unsecured							
101	GENERAL	4115	Current Unsecured	\$ -	\$ -	\$ 63,212	\$ 63,212
101	GENERAL	4125	Prior Unsecured	\$ -	\$ -	\$ 3,000	\$ 3,000
101	GENERAL	4215	Current Unsecured	\$ -	\$ -	\$ 117,240	\$ 117,240
Total Ad Valorem Taxes - Unsecured				\$ -	\$ -	\$ 183,452	\$ 183,452
Ad Valorem Taxes - Supplemental Taxes							
101	GENERAL	4150	Supplemental Taxes	\$ -	\$ -	\$ 60,000	\$ 60,000
101	GENERAL	4160	RDA Residual	\$ -	\$ -	\$ 12,000	\$ 12,000
101	GENERAL	4239	Delinquent Special Assessment	\$ -	\$ -	\$ 51,787	\$ 51,787
101	GENERAL	4250	Sonoma Supplemental Taxes	\$ -	\$ -	\$ 78,699	\$ 78,699
101	GENERAL	4260	Sonoma RDA	\$ -	\$ -	\$ (105,000)	\$ (105,000)
101	GENERAL	4410	Homeowners Property Tax Relief	\$ -	\$ -	\$ 36,953	\$ 36,953
Total Ad Valorem Taxes - Supplemental Taxes				\$ -	\$ -	\$ 134,439	\$ 134,439
Total Ad Valorem Taxes				\$ -	\$ -	\$ 7,542,364	\$ 7,542,364
Special Benefit Assessment #1							
101	GENERAL	4130	Benefit Assessment Marin #1	\$ -	\$ -	\$ 1,234,139	\$ 1,234,139
101	GENERAL	4230	Benefit Assessment Sonoma #1	\$ -	\$ -	\$ 2,157,819	\$ 2,157,819
Total Special Benefit Assessment #1				\$ -	\$ -	\$ 3,391,958	\$ 3,391,958
Special Benefit Assessment #2							
101	GENERAL	4135	Benefit Assessment Marin #2A	\$ -	\$ -	\$ 111,998	\$ 111,998
101	GENERAL	4235	Benefit Assessment Sonoma #2AB	\$ -	\$ -	\$ 965,869	\$ 965,869
Total Special Benefit Assessment #2				\$ -	\$ -	\$ 1,077,867	\$ 1,077,867
Total Special Benefit Assessments				\$ -	\$ -	\$ 4,469,825	\$ 4,469,825
Charges for Services							
101	GENERAL	4490	Other State Aid	\$ -	\$ -	\$ -	\$ -
101	GENERAL	4510	Miscellaneous Services	\$ 50,382	\$ 99,728	\$ 302,400	\$ 202,672
Total Charges for Services				\$ 50,382	\$ 99,728	\$ 302,400	\$ 202,672
Misc Income, Refunds & Reimbursements							
101	GENERAL	4910	Misc Income, Refunds & Reimbursements	\$ 840	\$ 840	\$ 12,000	\$ 11,160
101	GENERAL	4920	Insurance Refunds and Adjustments	\$ -	\$ -	\$ 20,000	\$ 20,000
Total Misc Income, Refunds & Reimbursements				\$ 840	\$ 840	\$ 32,000	\$ 31,160
Investments, Sale of District Property and Transfers In							
101	GENERAL	4310	Investment Earnings	\$ -	\$ -	\$ 400,000	\$ 400,000
301	CAPITAL PROJECTS	4310	Investment Earnings	\$ -	\$ -	\$ 2,000	\$ 2,000
101	GENERAL	4450	Grant Revenue	\$ -	\$ -	\$ -	\$ -
101	GENERAL	4930	Sales of District Property	\$ 879	\$ 879	\$ 2,000	\$ 1,121
301	CAPITAL PROJECTS	4990	Transfers In	\$ -	\$ -	\$ 9,967,200	\$ 9,967,200
Total Investments, Sale of District Property and Transfers In				\$ 879	\$ 879	\$ 10,371,200	\$ 10,370,321
Total Revenue				\$ 52,101	\$ 101,447	\$ 22,717,789	\$ 22,616,342

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST
Object Summary Budget vs. Actual Query Funds 101 and 301
For the Accounting Period: 9 / 26

Object	Object Description	Current Month Commitments (Expenses Paid)	Year To Date Commitments (Expenses Paid)	Original Appropriation (Budget)	Current Appropriation (Adjusted Budget)	Available Appropriation (Remaining Budget)	% of Annual Budget
6010	Salaries and Wages	399,604	1,193,922	4,848,723	4,848,723	3,654,801	25%
6012	Marin County Emp Retirement Ass	2,781	8,344	33,600	33,600	25,256	25%
6014	Overtime	995	2,466	36,500	36,500	34,034	7%
6015	Seasonal Wages	30,961	97,084	306,600	306,600	209,516	32%
6016	Trustee Wages	3,450	3,450	28,800	28,800	25,350	12%
6022	Medicare Employer portion	6,079	18,130	76,527	76,527	58,397	24%
6023	FICA (Social Security)	2,133	6,233	19,984	19,984	13,751	31%
6030	Retirement - Employer Classic	43,347	86,944	414,495	414,495	327,551	21%
6032	Retirement - Employer PEPR	70,982	141,586	551,721	551,721	410,135	26%
6040	Medical Ins-Active Employees	68,081	198,698	1,001,401	1,001,401	802,703	20%
6043	Dental - Active Employees	4,163	12,696	57,689	57,689	44,993	22%
6045	Vision Service Plan - Active Employ	810	2,561	10,763	10,763	8,202	24%
6051	Employee Life Insurance	1,212	2,234	6,384	6,384	4,150	35%
6053	Employee Assistance Program (EAI	0	0	1,300	1,300	1,300	0%
6054	District 457 Retirement Match	6,477	19,367	99,423	99,423	80,056	19%
6055	Employee Boot Allowance	702	1,707	17,200	17,200	15,493	10%
6057	Employee Wellness Benefit	82	1,617	30,000	30,000	28,383	5%
6059	State Unemployment	53	887	20,398	20,398	19,511	4%
6065	Retiree Medical Benefit	41,380	83,106	460,000	460,000	376,894	18%
6067	Health Savings Account	9,900	29,700	162,000	162,000	132,300	18%
6068	Cal Employers' Pension Prefunding	0	0	0	0	0	0%
6069	Cal Employer's Retiree Benefit Tru	0	0	0	0	0	0%
	Total Salaries and Benefits	693,192	1,910,732	8,183,508	8,183,508	6,272,776	23%
6110	Uniforms	5,310	10,046	35,680	35,680	25,634	28%
6111	Personnel Truck Equipment	0	135	1,650	1,650	1,515	8%
6112	Coats, Rain Gear, Boots (no logo)	154	154	1,800	1,800	1,646	9%
6113	Yellow Jackets - Suits and Gloves	0	0	1,200	1,200	1,200	0%
6114	Logo Clothing and Hats	0	684	7,070	7,070	6,386	10%
6115	Eye Wear, Wash and Eye Glass Wip	20	20	900	900	880	2%
6116	First Aid Supplies and Kits	0	274	5,500	5,500	5,226	5%
6129	Other Clothing and Safety Supplies	74	103	7,425	7,425	7,322	1%
6130	Food for Trustee Meetings	323	698	5,000	5,000	4,302	14%
6131	Food for Staff for Business Meeting	0	121	2,200	2,200	2,079	6%
6132	Drinking Water	0	1,159	1,750	1,750	591	66%
6139	Other Food and Household Supplies	916	1,081	5,430	5,430	4,349	20%
6140	Office Supplies	244	841	6,950	6,950	6,109	12%
6142	Postage and Postage Supplies	266	287	1,400	1,400	1,113	20%
6143	Printer Cartridges and Supplies	301	340	3,300	3,300	2,960	10%
6144	Presentation Supplies	6,080	7,232	24,017	24,017	16,785	30%
6145	Other Outreach and Education Supp	108	771	25,000	25,000	24,229	3%
6149	Other Office Expense	392	392	3,000	3,000	2,608	13%
6150	Disease Testing	8,458	12,511	28,500	28,500	15,989	44%
6151	Additional Lab Supplies	0	0	0	0	0	0%
6159	Other Lab Supplies	78	353	2,500	2,500	2,147	14%
6160	Control Products	58,660	208,410	1,002,350	1,002,350	793,940	21%
6177	Dry Ice	4,550	11,390	29,700	29,700	18,310	38%
6185	Fish Supplies	92	92	2,365	2,365	2,273	4%
6189	Other Ag & Op Supplies	30	30	700	700	670	4%
6190	Fuel and Oil	19,743	55,235	184,450	184,450	129,215	30%
	Total Materials and Supplies	105,800	312,357	1,389,837	1,389,837	1,077,480	22%
6210	Respirators	0	0	1,820	1,820	1,820	0%
6211	Ear Wear	0	0	3,500	3,500	3,500	0%
6213	Fire Extinguishers	0	2,591	4,000	4,000	1,409	65%
6219	Other Safety Equipment	0	0	1,000	1,000	1,000	0%
6220	Mosquito Traps	63	118	6,130	6,130	6,012	2%

Object	Object Description	Current Month Commitments (Expenses Paid)	Year To Date Commitments (Expenses Paid)	Original Appropriation (Budget)	Current Appropriation (Adjusted Budget)	Available Appropriation (Remaining Budget)	% of Annual Budget
6221	Backpack Applicators	0	0	0	0	0	0%
6222	Can Applicators	0	0	0	0	0	0%
6223	Backpack Foggers	0	0	2,500	2,500	2,500	0%
6224	Hand Held Foggers	0	0	8,600	8,600	8,600	0%
6225	Backpack Granulator	0	0	3,740	3,740	3,740	0%
6226	Field Tools	0	30	1,650	1,650	1,620	2%
6227	YJ Field Equipment	167	167	800	800	633	21%
6228	UAS Drone Equipment	0	0	800	800	800	0%
6229	Field Equipment	0	0	1,000	1,000	1,000	0%
6239	Other Field Equipment	0	0	450	450	450	0%
6240	Hand Tools	0	33	1,000	1,000	967	3%
6241	Garage Equipment	0	0	1,100	1,100	1,100	0%
6242	Power Tools	0	0	1,100	1,100	1,100	0%
6243	Steel	0	0	1,870	1,870	1,870	0%
6249	Other Tools	0	0	1,000	1,000	1,000	0%
6250	Furniture	0	0	41,000	41,000	41,000	0%
6251	Appliances and Office Tools	0	0	0	0	0	0%
6252	Computers and Laptops	0	0	9,200	9,200	9,200	0%
6253	Security Equipment	175	1,013	6,565	6,565	5,552	15%
6254	Phone Equipment	0	0	600	600	600	0%
6255	Computer Software	328	8,647	60,000	60,000	51,353	14%
6256	Printers	0	0	4,600	4,600	4,600	0%
6257	Computer Network and Storage	1	3	1,000	1,000	997	0%
6259	Other Computer Equipment/Tools	30	726	4,200	4,200	3,474	17%
Total Equipment and Tools		764	13,327	169,225	169,225	155,898	8%
6310	Vehicle Repairs - Accidents	0	0	20,000	20,000	20,000	0%
6311	Vehicle Maintenance	2,377	6,644	30,000	30,000	23,356	22%
6312	Trailer Repair	0	0	2,500	2,500	2,500	0%
6313	ATV/UTV Repair	0	26	1,200	1,200	1,174	2%
6314	ARGO Repair	0	25	23,000	23,000	22,975	0%
6315	Truck Mount Water Tanks	0	0	0	0	0	0%
6316	Equipment Trailers	409	409	0	0	-409	0%
6317	Boats and Forklifts	0	0	3,685	3,685	3,685	0%
6318	Large Field Equipment	0	0	800	800	800	0%
6330	Power Application Equipment	0	0	2,000	2,000	2,000	0%
6331	Foggers	0	0	650	650	650	0%
6332	Mosquito Traps	0	0	500	500	500	0%
6333	Field Equipment	0	0	1,100	1,100	1,100	0%
6339	Other Field and Application Equipr	0	0	600	600	600	0%
6340	Shop	0	136	1,100	1,100	964	12%
6341	Vehicle Storage/Garage	0	0	650	650	650	0%
6342	Admin Building	46	175	8,250	8,250	8,075	2%
6343	Grounds	634	634	8,250	8,250	7,616	8%
6345	HVAC	0	0	12,000	12,000	12,000	0%
6346	Aboveground Tank Maintenance	0	0	3,850	3,850	3,850	0%
6349	Other Building and Grounds Maint	0	664	8,300	8,300	7,636	8%
6350	Hazardous Materials Cleaning	0	4,602	9,000	9,000	4,398	51%
6351	Lab Equipment	0	31,539	31,250	31,250	-289	101%
6359	Other Maintenance and Repair	422	422	1,000	1,000	578	42%
Total Maintenance and Repair		3,888	45,276	169,685	169,685	124,409	27%
6410	Payroll Service Fees	1,525	4,550	18,600	18,600	14,050	24%
6411	Annual Audit	12,800	12,800	17,840	17,840	5,040	72%
6412	Actuarial Studies	0	0	2,375	2,375	2,375	0%
6413	Assessment Management Services	31,243	31,243	49,860	49,860	18,617	63%
6419	Other Profess Serv-Finance	0	0	0	0	0	0%
6420	Occupational Health Testing	3	3	2,000	2,000	1,997	0%
6421	Labor Negotiating Services	0	0	0	0	0	0%
6422	Ergonomic Evaluation	0	74	500	500	426	15%

Object	Object Description	Current Month Commitments (Expenses Paid)	Year To Date Commitments (Expenses Paid)	Original Appropriation (Budget)	Current Appropriation (Adjusted Budget)	Available Appropriation (Remaining Budget)	% of Annual Budget
6423	Human Resources Legal Services	0	0	25,000	25,000	25,000	0%
6425	Recruitment Services	0	0	1,500	1,500	1,500	0%
6429	Other Profess Serv-HR	13	90	3,680	3,680	3,590	2%
6432	Network and IT Consulting Service	14,202	20,279	75,600	75,600	55,321	27%
6433	Remote Backup Service	0	0	1,200	1,200	1,200	0%
6434	Financial System Maintenance Agr	0	9,338	12,480	12,480	3,142	75%
6435	Web Design, Hosting and Photogra	0	11,025	16,000	16,000	4,975	69%
6436	Phone System	565	1,689	7,200	7,200	5,511	23%
6450	Aerial Surveillance - Swimming Poi	0	0	30,000	30,000	30,000	0%
6451	Aerial Application-Helicopter&Dro	12,500	64,147	240,000	240,000	175,853	27%
6453	Alarm Services	0	1,684	9,090	9,090	7,406	19%
6454	Janitorial Services	2,275	6,193	23,404	23,404	17,212	26%
6455	Landscape Services	3,125	5,629	10,546	10,546	4,917	53%
6457	Research	0	14	2,000	2,000	1,986	1%
6470	Printing Services	6,060	6,060	9,000	9,000	2,941	67%
6472	Legal Counsel	718	718	21,500	21,500	20,782	3%
6474	Environmental Impact Report Con:	0	0	10,000	10,000	10,000	0%
6489	Other Professional Services	63,931	71,778	0	0	-71,778	0%
Total Professional Services		148,959	247,313	589,375	589,375	342,062	42%
6510	Pooled Worker's Compensation	0	226,347	289,842	289,842	63,495	78%
6511	Pooled Liability	0	199,246	216,900	216,900	17,654	92%
6512	Pooled Auto Physical Damage	0	14,022	11,954	11,954	-2,068	117%
6513	Group Property	0	17,428	23,565	23,565	6,137	74%
6514	Group Employee Bond	0	0	0	0	0	0%
6515	Aircraft Excess Coverage	0	0	4,000	4,000	4,000	0%
6518	Insurance Administrative Services	0	0	0	0	0	0%
6522	LAFCO-Sonoma	0	19,800	20,000	20,000	200	99%
6529	Memberships & Subscriptions	-365	21,865	37,595	37,595	15,730	58%
6530	Public Relations Newspaper Article	2,021	6,062	25,000	25,000	18,938	24%
6531	Newspaper and Legal Notices	0	0	600	600	600	0%
6532	Digital Advertising	8,292	26,875	140,000	140,000	113,125	19%
6533	Radio Advertising	4,458	13,375	35,000	35,000	21,625	38%
6534	Outdoor Advertising	4,901	13,120	50,000	50,000	36,880	26%
6538	Open House	4,716	7,555	20,000	20,000	12,445	38%
6540	Solid WasteCollect&Disposal	468	936	5,359	5,359	4,423	17%
6541	Gas and Electricity	1,153	1,895	35,000	35,000	33,105	5%
6542	Water and Sewer	937	937	9,178	9,178	8,241	10%
6543	Water - Irrigation/Industrial	736	736	8,130	8,130	7,394	9%
6544	Hydrant Water	0	294	3,384	3,384	3,090	9%
6550	eFax	0	50	600	600	550	8%
6551	Comcast	745	2,270	9,600	9,600	7,330	24%
6552	Communication/Notification Syste	0	0	9,803	9,803	9,803	0%
6553	Purchase and Maintain Cell Phone	565	5,406	3,150	3,150	-2,256	172%
6554	Cell Phone Services	4,890	9,720	51,232	51,232	41,512	19%
6561	Employee Recognition	0	0	1,575	1,575	1,575	0%
6562	Conferences and Trainings	494	1,078	16,650	16,650	15,572	6%
6570	Travel	1,026	2,380	59,290	59,290	56,910	4%
6580	Use Tax	0	0	5,000	5,000	5,000	0%
6581	Waste Discharge Permit (SWRCB)	0	0	3,775	3,775	3,775	0%
6582	Revenue Collection Fees (Marin)	0	0	115,227	115,227	115,227	0%
6583	Revenue Collection Fees (Sonoma)	0	0	39,089	39,089	39,089	0%
6584	Hazmat Permit	0	0	1,386	1,386	1,386	0%
6589	Other Fees, Permits and Taxes	0	0	2,086	2,086	2,086	0%
6590	Copy Machine Lease	977	1,516	6,800	6,800	5,284	22%
6591	Postage Machine Lease	289	289	1,750	1,750	1,461	17%
6592	Source Reduction Equipment Rent	0	0	5,000	5,000	5,000	0%
6593	Booth Rental	0	2,112	5,500	5,500	3,389	38%
6599	Other Rents and leases	0	0	0	0	0	0%
Total Other Purchased Services		36,301	595,314	1,273,020	1,273,020	677,706	47%

Object	Object Description	Current Month Commitments (Expenses Paid)	Year To Date Commitments (Expenses Paid)	Original Appropriation (Budget)	Current Appropriation (Adjusted Budget)	Available Appropriation (Remaining Budget)	% of Annual Budget
6840	Structures and Improvements	0	182,377	9,620,000	9,620,000	9,437,623	2%
6850	Office Furniture	0	0	0	0	0	0%
6870	Field Equipment	34,548	34,548	59,700	59,700	25,152	58%
6880	Vehicles	0	0	185,500	185,500	185,500	0%
Total Capital Expenses		34,548	216,925	9,865,200	9,865,200	9,648,275	2%
6910	Contingency	0	0	10,000	10,000	10,000	0%
6970	Grant Expenses	0	0	0	0	0	0%
6990	Transfers Out	0	0	9,875,200	9,875,200	9,875,200	0%
Total Other Expenses		0	0	9,885,200	9,885,200	9,885,200	0%
Total Expenses		1,023,453	3,341,245	31,525,050	31,525,050	28,183,805	11%

Marin/Sonoma Mosquito & Vector Control District

595 Helman Lane, Cotati, CA 94931

Finance Committee Report to the Board of Trustees

Board Meeting of October 14, 2026

The Finance Committee met on September 28 to review the audit of the District's financial statements for the fiscal year ended June 30, 2026. Vikki Rodriguez of Maze & Associates presented the results. The District received an unmodified, or clean, opinion. The auditors found no material weaknesses or significant deficiencies in internal controls and no compliance findings, and reported no complications related to the District's new accounting system.

Total assets increased by \$2.1 million, mostly in capital assets and cash and investments. Liabilities decreased by \$1.6 million, largely because of lower net pension and OPEB liabilities. The auditor noted that those liabilities move with actuarial estimates and market conditions, and that the decrease does not affect the District's cash position. The statements also reflect a \$1.296 million transfer from the Capital Replacement Fund to the General Fund under the District's revised fund balance reserves policy. New GASB standards, including GASB 103, changed the format of the Management's Discussion and Analysis and the budget-to-actual statement, which now explains significant variances.

The Committee also discussed the budget revision process and agreed that mid-year reviews remain appropriate under the two-year budget, with changes above \$250,000 warranting a formal budget adjustment. The only current change is a \$15,000 deposit for a metal building under the pre-construction contract for the capital project. The Committee's consensus is to recommend that the Board accept the audited financial statements for fiscal year 2025/26.

Marin/Sonoma Mosquito & Vector Control District

Finance Committee
595 Helman Lane
Cotati, CA 94931

September 28, 2026
MEETING MINUTES

1. ROLL CALL

Board President Laurie Gallina called the meeting to order at 10:00am

Remote participation is available at the following physical locations:

Sonoma Satellite Location: Alio Labs Inc., 447 Aviation Blvd., Santa Rosa, CA. 95403
2352 Mar East St., Tiburon, CA. 94920
533 Port Cir., Cloverdale, CA. 95425
10 Pomander Walk, Belvedere, CA. 94920
447 Aviation Blvd., Santa Rosa, CA. 95403

Committee Members Present:

Cathy Benediktsson, Gail Bloom (10:14am), Susan Harvey, Susan Hootkins, Carol Pighi, Richard Snyder

Ex-Officio: Laurie Gallian, President

Committee Members Absent:

Shaun McCaffery

Staff and Others Present: Peter Bonkrude, District Manager, Vikki Rodriguez, Maze & Associates, Liz Garcia, Administrative Services Manager

Meeting Format and Brown Act Compliance (SB 707)

The meeting was conducted in a hybrid format, with committee members participating in person and via teleconference in accordance with the Ralph M. Brown Act, as amended by SB 707.

Teleconferencing was conducted using videoconference and teleconference technology. All teleconference locations were listed on the posted agenda, including District headquarters, the Sonoma satellite location (Alio Labs Inc., 447 Aviation Blvd., Santa Rosa, CA. 95403), and individual locations.

Each teleconference location was open and accessible to the public, and members of the public were provided with the opportunity to observe and address the Committee. A quorum of the Committee was present.

2. PUBLIC TIME

No public comment.

3. NEW BUSINESS

A. Audit Discussion/Presentation – Review the financial statements audit for the fiscal year 2025/26

Vikki C. Rodriguez of Maze & Associates presented the results of the audit of the District's financial statements for the fiscal year ended June 30, 2026. The District received an unmodified (clean) opinion. The audit identified no material weaknesses or significant deficiencies in internal controls and no compliance findings.

The auditor reported that total assets increased by \$2.1 million, primarily in capital assets and cash and investments, and that liabilities decreased by \$1.6 million, largely due to decreases in the net pension and OPEB liabilities. The auditor also noted a transfer of \$1.296 million from the Capital Replacement Fund to the General Fund, reflecting a change in the District's fund balance reserves policy.

The auditor noted that two new Governmental Accounting Standards Board (GASB) pronouncements were implemented this year, including GASB 103. The changes affect the format of the Management's Discussion and Analysis (MD&A) and the budget-to-actual statement, which now requires explanations for significant variances.

In response to a question from the Committee about the District's new accounting system, the auditor stated that there were no complications or findings related to it.

Manager Bonkrude asked whether it is typical for a government agency to see liabilities decrease while cash increases. The auditor explained that pension and OPEB liabilities fluctuate with changes in actuarial estimates and market conditions over 30-year windows, so the result is not atypical, and that the decrease in the net pension liability does not affect the District's cash position. Manager Bonkrude noted that most mosquito districts in California maintain a net positive position each year, although some face greater challenges with CalPERS.

The Committee discussed the budget revision process and agreed that mid-year reviews remain appropriate, particularly with the two-year budget, and that significant changes above \$250,000 would warrant a formal budget adjustment. Manager Bonkrude reported that the only current budget change is a \$15,000 deposit for a metal building under the pre-construction contract for the capital project.

B. Recommendation to the Board at the October 14th, 2026, meeting

The Committee has a consensus to recommend that the Board of Trustees accept the audited financial statements for the fiscal year ended June 30, 2026, at its meeting on October 14, 2026.

4. **OPEN TIME FOR COMMITTEE OR STAFF COMMENTS**

Manager Bonkrude provided an update on the District's capital project. He reported that a change order to the pre-construction contract is pending to add the \$15,000 deposit for the metal building and that the budget will be adjusted accordingly. He stated that staff continues to monitor long-lead items in coordination with Thompson Builders and Lionakis, and that the project plans will be adjusted in response to a letter recently received regarding CEQA recommendations and City permitting changes.

Committee members commented favorably on the District's financial position.

5. **ADJOURNMENT**

There being no further business to come before the Committee, Laurie Gallian adjourned the meeting at 10:55am

District Representative
MSMVCD

Date of Approval

Trustee
MSMVCD Finance Committee

Date of Approval

Marin/Sonoma Mosquito & Vector Control District

595 Helman Lane, Cotati, CA 94931

Policy Committee Report to the Board of Trustees

Board Meeting of October 14, 2026

The Policy Committee met on October 5 to review the updated Employee Policy Manual. Manager Bonkrude walked the Committee through the changes made since the 2024 manual. The manual has been reorganized from an alphabetical list of 75 policies into 12 numbered sections with 103 policies, and it is about a third shorter. The changes come from three sources: the current MOUs with Teamsters Local 665, state and federal laws passed since 2024, and practices used by peer districts.

New material includes policies on workplace violence prevention, bereavement and reproductive loss leave, heat illness prevention, telework, artificial intelligence tools, and social media, along with updated drug and alcohol testing procedures. The Committee also discussed site security and identification badges, personal cell phone use during work hours, and how personnel records are organized and stored.

The goal had been to bring the manual to the Board this month. After discussion, the Committee agreed to hold it until legal counsel has reviewed it and the District has completed the meet and confer process with the Teamsters. The manual affects all employees, and the Committee wants those reviews finished before the Board is asked to act. Staff will also add recently signed legislation to the manual. The Committee expects to bring the manual to the Board for approval in December.

Marin/Sonoma Mosquito & Vector Control District

Policy Committee
595 Helman Lane
Cotati, CA 94931

October 5, 2026 MEETING MINUTES

1. **ROLL CALL**

Committee Chair David Witt called the meeting to order at 12:35pm

Meeting location: District Headquarters, 595 Helman Lane, Cotati, CA. 94931

Remote access: Zoom videoconference and teleconference

Committee Members Present:

David Witt

Ex-Officio: Laurie Gallian, President

Committee Members Absent:

Jake Mackenzie

Staff and Others Present: Peter Bonkrude, District Manager, Erik Hawk, Assistant Manager

Meeting Format and Brown Act Compliance (SB 707)

The meeting was held at District headquarters, with videoconference and teleconference access provided in accordance with the Ralph M. Brown Act, as amended by SB 707. The meeting location and remote access information were listed on the posted agenda.

The meeting location was open and accessible to the public, and members of the public were provided with the opportunity to observe and address the Committee. A quorum of the Committee was present.

2. **PUBLIC TIME**

No public comment.

3. **NEW BUSINESS**

A. Employee Policy Review

Manager Bonkrude presented the updated Employee Policy Manual and reviewed the changes made since the June 12, 2024 manual. The manual has been reorganized from an alphabetical series of 75 policies into a numbered system of 12 sections, 103 policies, and 212 numbered subsections, with three appendices. The updated manual is about one-third shorter than the 2024 manual and covers more topics.

Manager Bonkrude explained that each change comes from one of three sources: the General Unit and Management/Confidential Unit MOUs with Teamsters Local 665, effective August 14, 2024 through April 1, 2028; roughly 16 new or amended laws since the 2024 manual; and best management practices drawn from peer district manuals and public agency guidance. He noted that where the manual and an MOU conflict, the MOU controls for represented employees, and that the manual now includes a shortened grievance procedure limited to unrepresented regular employees.

The manual adds 14 policies that were not in the 2024 manual, including Open Door and Problem Resolution, Bereavement Leave, Reproductive Loss Leave, Lactation Accommodation, Workplace Violence Prevention (SB 553), Workplace Civility and Abusive Conduct, Heat Illness Prevention, Alternate Work Schedules and Telework, Conflict of Interest and Gifts, Non-Fraternization, Artificial Intelligence and Automated Tools, and Social Media.

Manager Bonkrude reviewed the changes section by section. The employment and compensation sections add rules on automated decision tools in hiring, gift and relationship rules, and a telework framework. The leave section was updated for changes in state law and the MOUs. In workplace standards and conduct, the drug and alcohol policy was rebuilt with updated cannabis rules and testing procedures, and post-accident testing is limited to safety-sensitive positions.

In the safety and health section, a heat illness prevention policy was added and the confined space policy was removed because the District does not perform permit-required entries. The Committee discussed whether a confined space policy may be needed in the future, particularly for utility vault inspections, and agreed that one is not needed at this time.

Trustee Witt and Manager Bonkrude discussed site security, including identification badges. Manager Bonkrude explained that staff badges are required and are being integrated into the door access system, and that visitor badges are not currently used but could be added. He will consider visitor badges and work with staff to improve compliance with wearing identification badges.

Manager Bonkrude reviewed the technology policies, including new guidelines for the use of artificial intelligence tools, the social media policy, and the cell phone policy. He clarified that staff may use personal phones during breaks and lunch but not during District time except in an emergency.

In records and administration, Manager Bonkrude described new folder setups for organizing personnel files. The Committee discussed storing personnel records digitally, and Manager Bonkrude noted legal and security concerns, particularly for medical and workers' compensation files. He will look into the feasibility and legal requirements of digital storage. He also reviewed the procurement references to the District's finance policies, the discipline and separation procedures, and the benefits section, including the MOU longevity tables.

Manager Bonkrude reviewed decisions made in the final review of the manual, including keeping the Class A incentive in the manual and removing the protected sick leave paragraph as redundant. He also reviewed Appendix C, which tracks legislation awaiting the Governor's action, including an anti-hate-speech component for harassment training and an expansion of bereavement leave. He will incorporate signed legislation into the manual and verify that the District's surveillance cameras comply with AB 1331.

B. Next Steps Discussion

Manager Bonkrude outlined the remaining steps: review by legal counsel, notice to Teamsters Local 665 and the meet and confer process, and adoption by the Board. He asked whether the Committee would be comfortable placing the manual on the October Board agenda for provisional approval if legal and union review could not be completed before the Board packet is sent out on Thursday.

The Committee discussed the timing. Members noted that the manual affects all staff members and that legal review and consultation with the union and staff should be completed before the manual is brought forward for public approval. The Committee agreed to use the coming weeks, through November, for legal review and meetings with the union.

The Committee has a consensus to hold the Employee Policy Manual from the October 14, 2026 Board agenda. Manager Bonkrude will incorporate signed legislation into the manual, send it to legal counsel for review, and contact Teamsters Local 665 to begin the meet and confer process. The manual will be brought to the Board of Trustees for approval at its December 2026 meeting.

4. OPEN TIME FOR COMMITTEE OR STAFF COMMENTS

5. ADJOURNMENT

There being no further business to come before the Committee, Chair Witt adjourned the meeting at 1:46pm

District Representative
MSMVCD

Date of Approval

Trustee
MSMVCD Policy Committee

Date of Approval



595 Helman Lane
Cotati, CA 94931
707.285.2200
707.285.2210 fax

www.msmosquito.org

Peter Bonkrude
District Manager

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October 2026 District Manager's Report

During this report period, the District held its Open House. A huge thank you to the staff and Board members who attended and put on an amazing event. This was my second Open House, and the amount of planning and effort that Nizza, Casey, and the team put in was incredible.

Work on the facility expansion and remodel continued. I attended the Owner-Architect-Contractor (OAC) meetings and met with the City of Cotati to work out details on the water line project. I also met with Sonoma County to discuss the at-large Board seat reduction, and the County has asked that I attend the Board of Supervisors meeting on October 13.

Two committees met during the period. At the Policy Committee meeting, we went through the updated Employee Policy Manual, which will now be brought to the union and to legal. At the Finance Committee meeting, we went over the 2025-2026 annual audit. On the cost side, I met with several wireless management vendors about managing and reducing the District's wireless bill.

At the state level, I attended the MVCAC Fall Board Meeting and the MVCAC Coastal Region meeting, and I met with the California Special Districts Association (CSDA) to discuss legislative concerns. I also spent time in the field with the California Department of Fish and Wildlife (CDFW), going over projects, goals, and collaborations.

In my role as AMCA South Pacific Regional Director, I attended the AMCA Executive Committee meeting and the AMCA Board of Directors meeting. I was reelected as South Pacific Regional Director for a three-year term starting in January 2027. Finally, I attended the Society for Vector Ecology (SOVE) conference in Yosemite, CA.

Events

- Attended the District Open House
- Continued work on the facility expansion and remodel
- Attended Owner-Architect-Contractor (OAC) meetings
- Met with the City of Cotati to work out details on the water line project
- Met with Sonoma County to discuss the at-large Board seat reduction
 - Asked to attend the Board of Supervisors meeting on October 13
- Attended the Policy Committee meeting to go through the updated Employee Policy Manual
- Manual will now be brought to the union and to legal

- Attended the Finance Committee meeting to go over the 2025-2026 annual audit
- Met with several wireless management vendors to manage and reduce wireless bill costs
- Attended the MVCAC Fall Board Meeting
- Attended the MVCAC Coastal Region meeting
- Met with CSDA to discuss legislative concerns
- Met with CDFW in the field to go over projects, goals, and collaborations
- Attended the AMCA Board of Directors meeting
 - Attended the AMCA Executive Committee meeting
- Reelected as AMCA South Pacific Regional Director for a three-year term starting January 2027
- Attended the SOVE conference in Yosemite, CA
- Board Authorized Sonoma County LAFCo vote- Rob Stewart

Assistant Manager's Report

Marin/Sonoma Mosquito & Vector Control District

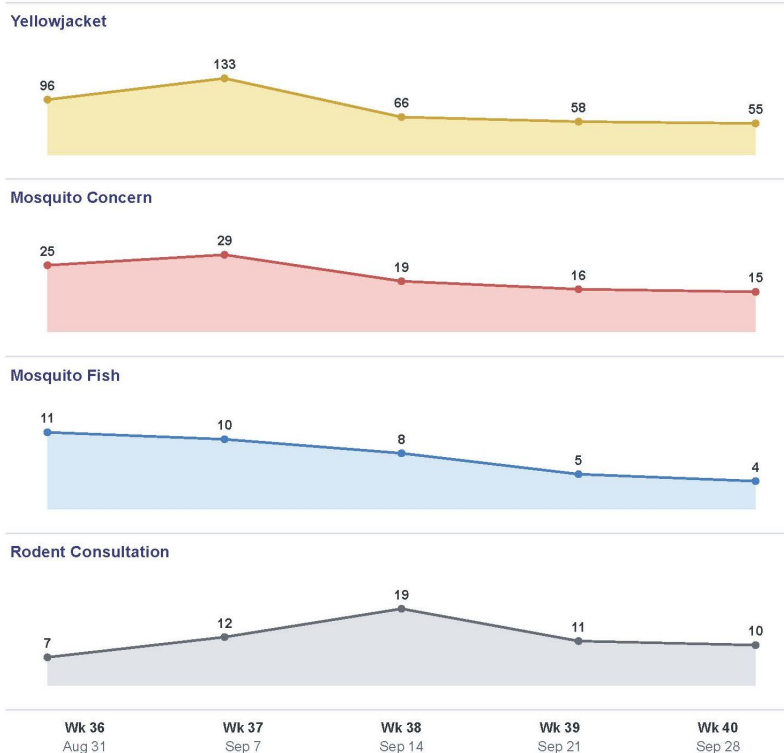
October 2026

In the field, operations staff are finding significant larval mosquito populations, particularly in tidal marshes, septic tanks, water treatment facilities, and recycled/wastewater irrigation. This is typical in late summer and early fall, especially with mosquito species that overwinter as adults. This late-season reproductive push helps ensure mosquito species survival through the winter months and restarts the life cycle in late winter and early spring.

5,453 Inspections Sept 2 – Oct 5, 2026	1,581 Treatments Sept 2 – Oct 5, 2026	554 Service requests Sept 2 – Oct 5, 2026	2,295 Yellowjacket requests Season to date
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Trend of Service Requests by Type

Aug 31 – Oct 4, 2026 | by calendar week
Each row uses its own scale. Magnitudes are not directly comparable across rows.



Counts are service requests by type, weeks starting Monday. All five weeks are complete. Requests from Oct 5 onward are not included.

Figure 1. Weekly service requests by type, Aug 31 – Oct 4, 2026.

Laguna de Santa Rosa

Fortunately, we have found several significant sources of mosquito production adjacent to the Laguna de Santa Rosa flood control channels that enter south Santa Rosa and the western portions of Rohnert Park and Cotati. By communicating with property owners, reducing sources, and successfully applying larvicides and adulticides, we have substantially reduced mosquito populations and the potential for mosquito-borne disease transmission.

Yellowjackets

At this point in the season, we have received 64% fewer service requests for yellowjacket-related issues compared to last year. We have seen annual fluctuations in yellowjacket populations in the past and are not sure what variable(s) cause them. We are still receiving plenty of requests (2,295 to date) and treating yellowjacket nests; we just don't have the heavy workload experienced in the past few years.

64% fewer yellowjacket service requests than at this point last year

Last year, same point in season

This year: 2,295 requests to date

Ellis Creek Water Recycling Facility

The challenges of controlling mosquito production at the Ellis Creek Water Recycling Facility (ECWRF) in Petaluma continue. We are regularly applying mosquito larvicides via helicopter and adulticides to reduce mosquito numbers. We also communicate with ECWRF staff about ECWRF operations. We plan to meet with ECWRF staff soon to discuss the potential for mosquito source reduction.

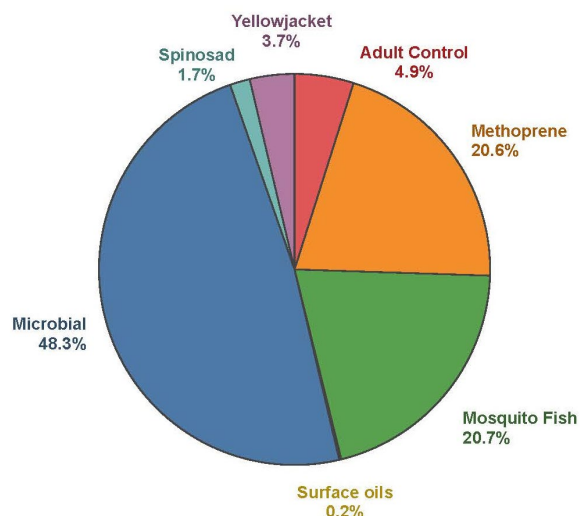


Figure 2. Material used for treatment, Sept 2 – Oct 5, 2026.

California Department of Fish and Wildlife

The District's Field Supervisors, District Manager, and I met with California Department of Fish and Wildlife (CDFW) managers on September 15th to discuss mosquito control costs and reimbursement, collaboration, and property management strategies to reduce mosquito production. We went on a field trip to a CDFW property in Marin County just north of the Marin County Airport. The site is about 800 acres and has a long history of mosquito production and large-scale mosquito control operations. Field Supervisor Darren Brookshire and I discovered two malfunctioning water control structures during a pre-field-trip site visit. One of the old water control structures was difficult to locate. This information was helpful to CDFW staff. We are currently working with CDFW to maintain water pumping operations at the site. The District Manager and I also continue to work with CDFW on the subject of recovering the District's historical costs for mosquito surveillance and control operations on CDFW properties.

Marin Senior Fair

The District's Rodent Control Specialist and Data Systems Specialist attended the Marin Senior Fair on September 16th. They answered questions and provided information pertaining to the District's programs and operations. They received multiple compliments about the District's staff, service, and operations.

Mosquitofish

The mosquitofish season will end in late October. The District will resume providing mosquitofish to the public and stocking them in contained mosquito sources in May of 2027. Mosquitofish stop feeding on mosquito larvae and go into a dormant state during the fall and winter months.

Inspections, Treatments, and Service Requests

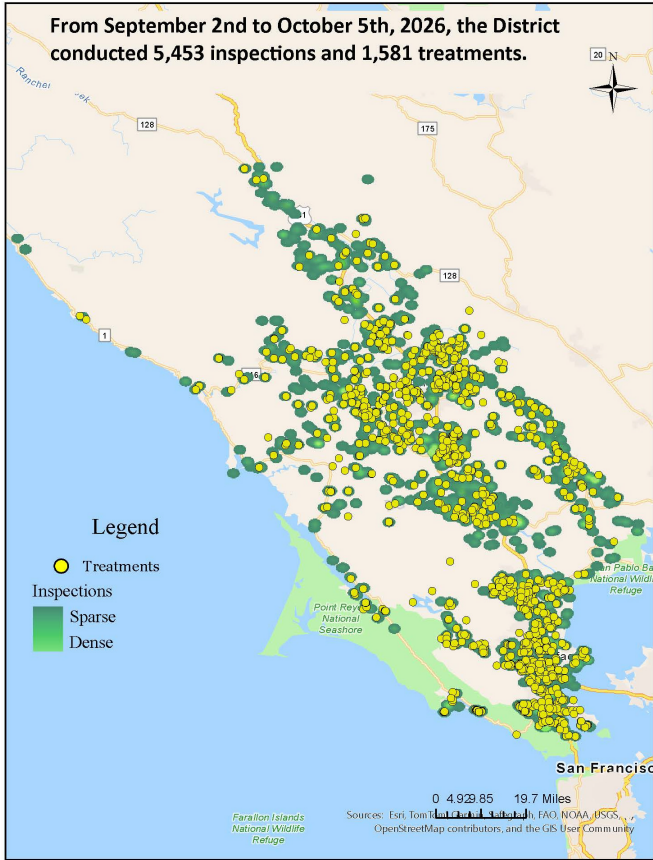


Figure 3. Inspection and treatment activity, Sept 2 – Oct 5, 2026.

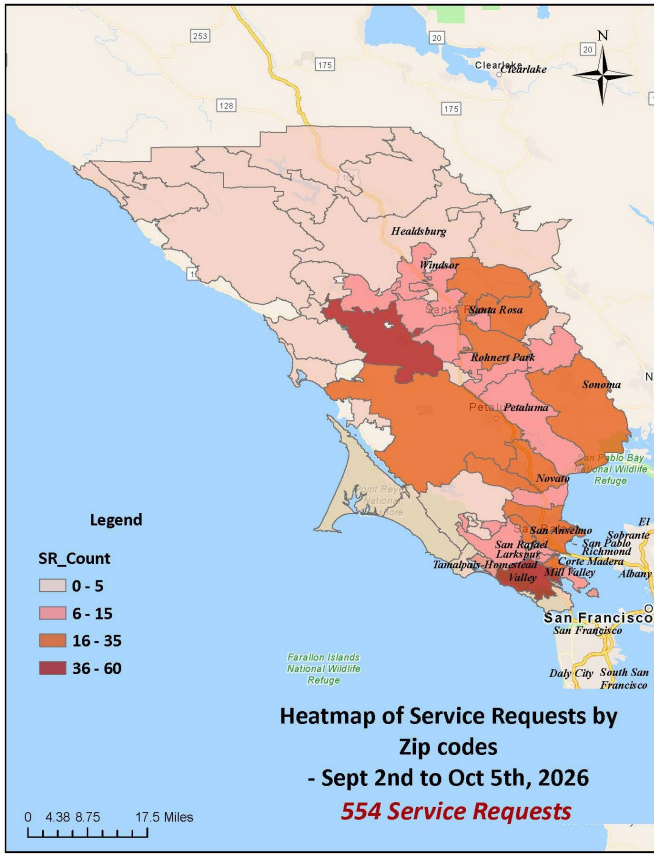


Figure 4. Service requests by zip code, Sept 2 – Oct 5, 2026.



Scientific Programs Manager's Update

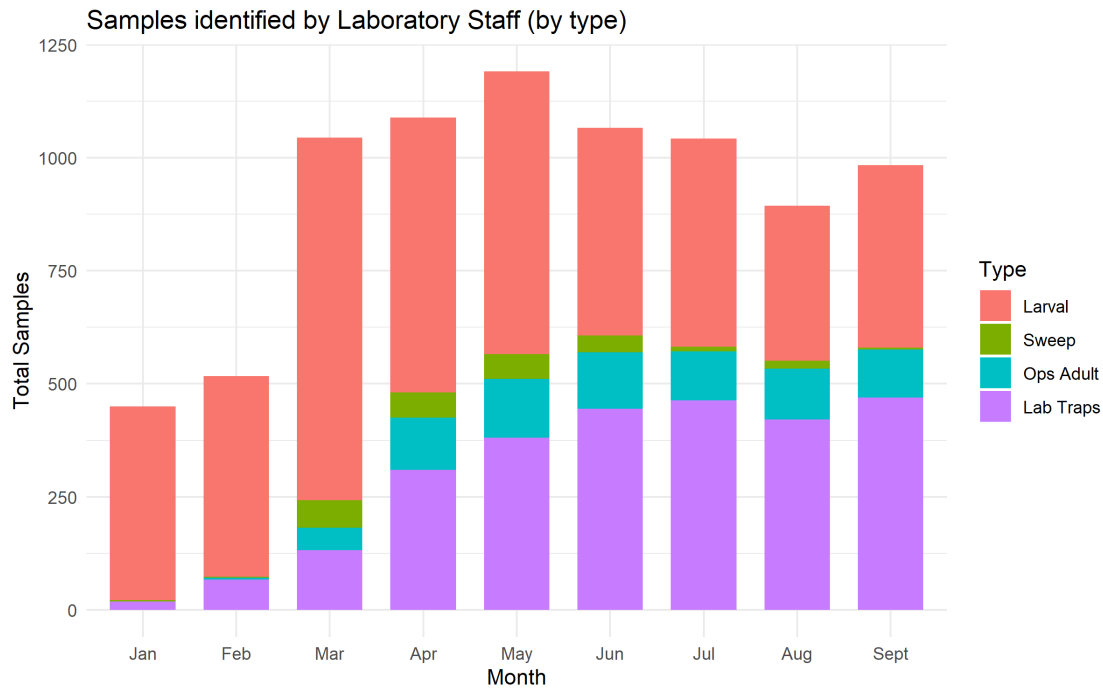
Professional Activities

- Attended the 53rd annual conference for the Society for Vector Ecology
- Participated in the Mosquito and Vector Control Association of California (MVCAC) Dart sustainability working group meeting.
- Attended the virtual MVCAC Laboratory Technologies Committee meeting and provided an update regarding the DART sustainability working group.
- Moderated a virtual MVCAC Vector and Vector-borne Disease Committee meeting.
- Met virtually with the incoming MVCAC president to discuss direction of the Vector and Vector-Borne Disease Committee for 2027.
- Worked with VeeMAC developers on the final few items affecting laboratory staff.
- Listed and sold several surplus items.

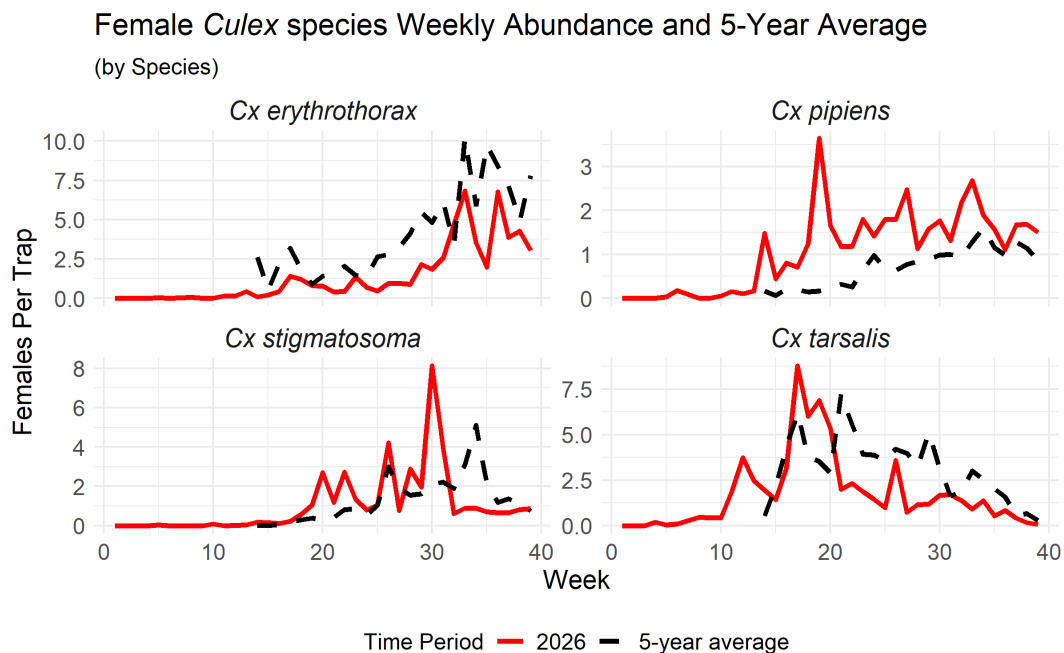
September Highlights

- All lab staff worked at the District's Open House. Lead Biologist Sarah Brooks and Biologist Alex Esquivel-Contreras helped significantly with setup of all of the lab's booths/tables.
- Laboratory staff deployed 470 adult mosquito traps in September. These include three different types of traps, designed to attract host seeking, egg laying, and invasive female mosquitoes.
- In September, laboratory staff identified over 400 larval samples and over 500 adult trap samples.
- Since the dead bird hotline opened mid-April, the District has tested 13 birds, one of which tested positive for West Nile virus on August 19th. Laboratory staff coordinated with operations staff to follow up with additional trapping at the address where the bird was reported. No additional positive birds or mosquito pools have been detected. The hotline will close for the season on Friday, October 16th.
- Seasonal staff collected over 700 *Ixodes pacificus* ticks this season! Laboratory staff will pool and test these ticks for *Borrelia burgdorferi* (the causative agent of Lyme disease) and *Borrelia miyamotoi* this winter.

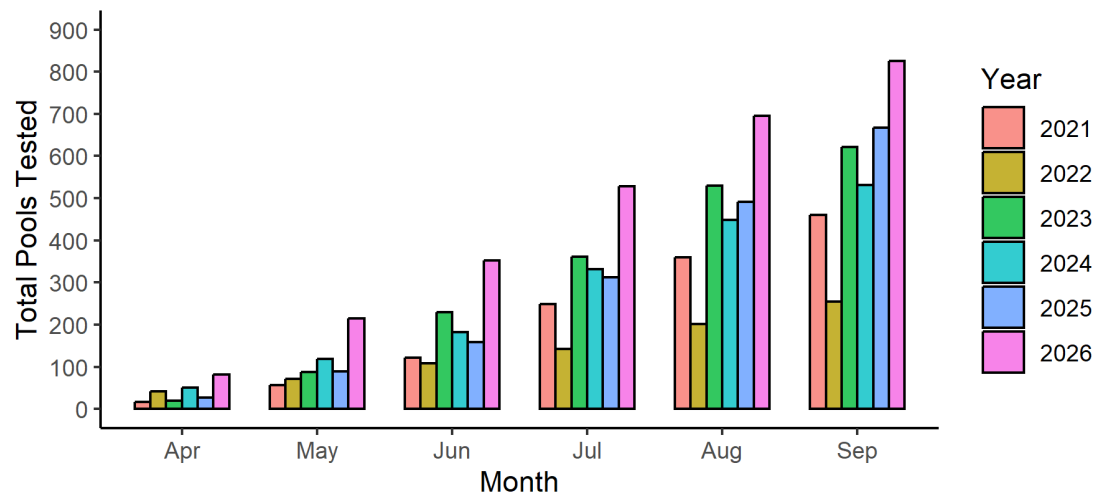
Operational Statistics



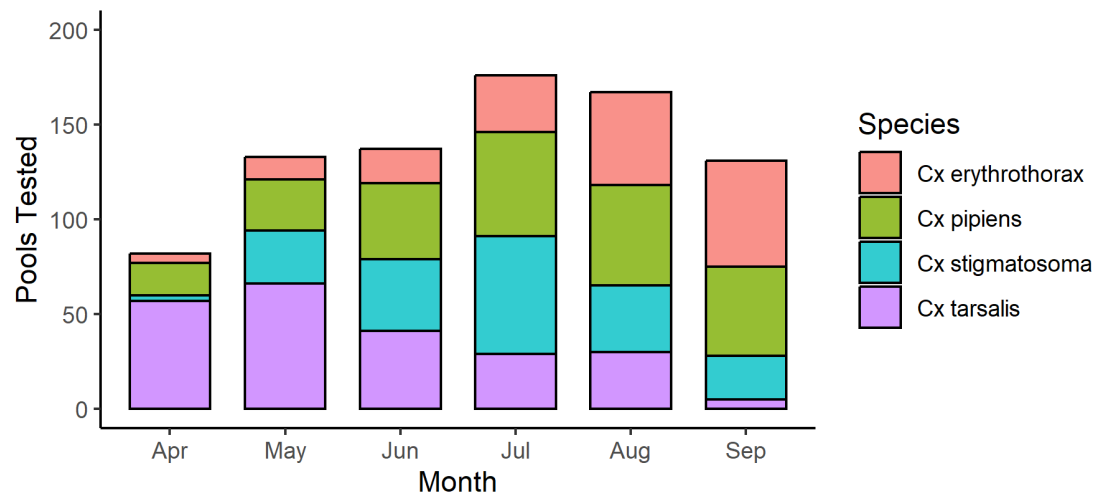
Graphs depicting *Culex* species abundance and mosquito pool data are presented below. Because these species are established vectors of West Nile virus, tracking fluctuations in their populations (both weekly and annually) is critical for disease prevention efforts. To monitor viral activity, the District tests pools of 5 to 50 adult female mosquitoes of the same species collected from a single trap location.



Cumulative pools tested by month (2021 - 2026)



Pools tested in 2026 by month and species





Community Outreach

Open House Report - October 2026

Open House Attendance over the Years

The District held its first Open House in 2007, welcoming approximately 300 attendees with just six educational tables. The purpose of hosting this Open House was to give the community an opportunity to learn more about the District's work protecting public health, the importance of vector control, and the services available to residents.

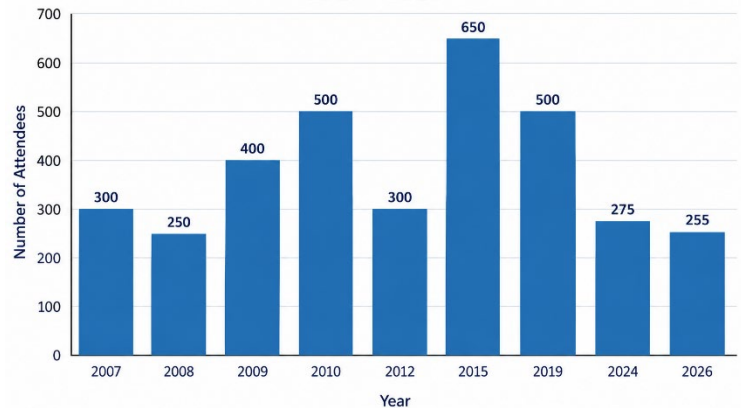
Over the years, the Open House has grown beyond its original static displays to include a variety of educational booths, hands-on activities, and interactive games for adults and children.

This growth has helped make the Open House a popular community event that combines education, family-friendly activities, and opportunities to meet District staff.

The event was put on hold during the COVID-19 pandemic, but returned in 2024. Since returning, the event has continued the District's tradition of connecting with the community, with plans to continue hosting the event every two years. As shown in the graph, attendance has varied over the years, reaching its highest point in 2015 with 650 attendees.

Open House Attendance

2007 – 2026



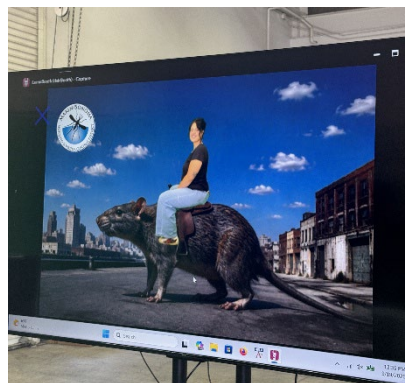
2026 Open House

While attendance at this year's Open House didn't reach record numbers, we are confident that those that attended walked away with valuable knowledge and a better sense of the importance of vector control in their communities. We are also grateful to have had a record number of Trustees that attended, showing their support and connecting with staff and members of the community.

Visitors had the opportunity to explore the District's vector management program to learn about the services we provide and see the equipment we use in our work. Attendees also got an up-close look at live mosquitoes and ticks and learned how to protect themselves from vector-borne diseases. The Open House was also a great opportunity to bring staff from different District departments together. Everyone played an integral part in making the event a success, working together, supporting one another, and showcasing the work we do to protect public health.



"Fishin' for Larvae" tested your knowledge of the life cycle of the mosquito.



"Vector Snap" photo booth let you choose which vector you wanted to take a picture riding.



"Carolyn's Insectaraunt", where bugs are always on the menu! The options included chocolate-covered crickets and larvettes.

2026 Open House Survey Results

Feedback from visitors who attended the District's 2026 Open House was overwhelmingly positive. Of those who completed the survey, most were from Sonoma and Marin counties, with a handful of respondents from neighboring counties.

When asked how they heard about the event, most respondents said through word of mouth, followed by event flyers, social media, and community events.

Everyone who completed the survey said they would recommend the Open House to friends or family and rated the event as excellent. Visitors especially enjoyed the tremendous amount of interesting information, hands-on activities, and knowledgeable staff. Some of their favorite activities included the Ladybug Adoption Center, photo booth, maggot art, and the bug-eating booth.

When asked what they would like to see at the next Open House, respondents expressed interest in having more of the activities and displays already offered. Additional suggestions included light background music, rides on District equipment, displays featuring other pests, and tours of the District's facilities.

Overall, the survey results show that visitors enjoyed the event, appreciated the educational opportunities and interactive activities, and would recommend it to others.



"Maggot Art"
Making masterpieces with
maggots.



"Nest Buster" where you
learn how we treat
yellowjacket nests.



Learning about mosquito larvae
under a microscope.



"Wheel of Disease" where you
test your knowledge of vectors.



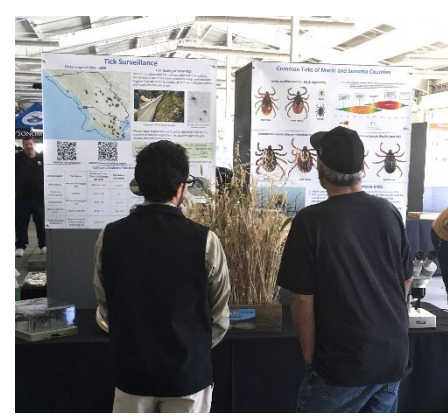
Learning about predators of
mosquitoes.



Checking out our equipment.



Meeting Ms. Mosquito!



Learning about tick surveillance

DATE: October 14, 2026

SUBJECT: Review and/or Acceptance of the Fiscal Year 2025/26 Audit



BACKGROUND:

Maze & Associates, the District's independent auditor, has completed its audit of the District's Basic Financial Statements for the fiscal year ended June 30, 2026. The audit was conducted in accordance with generally accepted auditing standards and the State Controller's Minimum Audit Standards for California Special Districts. The auditor's report is dated September 21, 2026.

Maze & Associates issued an unmodified ("clean") opinion. In the auditor's opinion, the financial statements present fairly, in all material respects, the financial position of the District as of June 30, 2026, and the changes in financial position and the General Fund budgetary comparison for the year then ended.

The table below summarizes the results for the year. The full report is attached.

	FY 2024/25	FY 2025/26	Change
Total revenues	\$13,319,929	\$13,343,743	0.18%
Total expenses	\$9,335,502	\$10,071,706	7.89%
Change in net position	\$3,984,427	\$3,272,037	(17.88%)
Ending net position	\$31,597,991	\$34,870,028	10.36%
Total liabilities	\$3,280,052	\$1,642,417	(49.93%)
Capital assets, net	\$5,413,121	\$5,856,339	8.19%
Total fund balance, governmental funds	\$24,784,997	\$26,411,373	6.56%

- **Net position.** Net position increased \$3,272,037 (10.36%) to \$34,870,028.
- **Revenue.** Total revenue was \$13,343,743, up 0.18% from the prior year. Ad valorem property taxes were \$7,441,347 (up 3.26%) and benefit assessments were \$4,342,279 (up 2.06%). Together they make up about 88% of District revenue. Interest income was \$1,163,149.
- **Expenses.** Total expenses were \$10,071,706, up \$736,204 (7.89%). Salaries and benefits accounted for 44.23% of the increase and reflect the 4% cost-of-living increase effective July 1, 2025, under the current MOU.
- **Budget to actual (General Fund).** Revenues were \$1,008,935 over budget, mainly from interest income (\$761,149 over) and secured property taxes (\$470,326 over). Expenditures were \$1,015,315 under budget (\$10,803,656 spent against \$11,818,971 budgeted), mainly in salaries and benefits because of six retirements and the Data Systems Specialist position not being filled until March 2026.
- **Fund balance.** Total fund balance was \$26,411,373 at year end, up \$1,626,376. As part of the Board's updated fund balance policy effective June 10, 2026, the \$1,296,050 balance

of the Capital Replacement Fund was transferred to the General Fund, where all reserves are now held. Fund balance includes \$10,000,000 assigned for capital facility improvements, \$5,333,330 committed to the tax collection timing reserve, \$1,851,864 committed for public health emergencies, and \$3,960,718 unassigned.

- **Pension and retiree health (OPEB).** The District's net pension liability was \$402,560, down from \$1,880,976, and its net OPEB liability was \$383,028, down from \$619,681. As of the June 30, 2025, measurement date, the pension plan was 96.95% funded and the OPEB plan was 96.43% funded. The pension prefunding trust held \$2,393,528 at year end.
- **Capital assets.** The District spent \$617,928 on design, feasibility review, and CEQA work for the headquarters building expansion; \$256,043 on three trucks and three off-road vehicles; \$29,629 on laboratory equipment; and \$10,112 on security system upgrades.

STAFF RECOMMENDATION:

Staff recommends that the Board of Trustees accept and file the audited Basic Financial Statements for the fiscal year ended June 30, 2026, as prepared by Maze & Associates. The Finance Committee reviewed the audit with Maze and Associates on September 28th, 2026 and arrived at a consensus to recommend approval to the Board.

FISCAL IMPACT:

None

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

MEMORANDUM ON INTERNAL CONTROL

FOR THE YEAR ENDED JUNE 30, 2026

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

For The Year Ended June 30, 2026

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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, 2026, 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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, the Board of Trustees, others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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Pleasant Hill, California
September 21, 2026

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**MARIN/SONOMA MOSQUITO AND
VECTOR CONTROL DISTRICT
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2026**

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

For The Year Ended June 30, 2026

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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 (District) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to the District Manager dated April 7, 2026, and in our email communication to the Board President on September 11, 2026. 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, except as follows:

The following pronouncements became effective, but did not have a material effect on the financial statements:

Governmental Accounting Standards Board (GASB) Statement No. 103 – *Financial Reporting Model Improvements*

Governmental Accounting Standards Board (GASB) Statement No. 104 – *Disclosure of Certain Capital Assets*

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 methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net OPEB Liability and OPEB-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net OPEB liability and deferred outflows/inflows of resources are 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 methods, assumptions, and data used to develop the estimate in determining 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 methods, assumptions, and data used to develop the depreciation estimate in determining 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 methods, assumptions, and data used to develop the accrued compensated absences in determining 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 clearly trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Trustees.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in a management representation letter dated September 21, 2026.

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.



Pleasant Hill, California
September 21, 2026

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

COTATI, CALIFORNIA

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2026

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MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

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MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
BOARD OF TRUSTEES
JUNE 30, 2026

Term Expires

Laurie Gallian, President	December 2026
Cathy Benediktsson, 1 st Vice-President	December 2026
Susan Harvey, 2 nd Vice-President	December 2026
Vicki Nichols, Secretary	December 2026
Bruce Ackerman	December 2025
Gail Bloom.....	December 2028
Scott Conrad	December 2026
Tamara Davis.....	December 2026
Isabel Dawson.....	December 2027
Rika Gopinath.....	December 2027
Susan Hootkins	December 2026
Evan Kubota	December 2026
Jake Mackenzie.....	December 2028
Alison Marquiss.....	December 2029
Shaun McCaffery.....	December 2026
Carol Pigoni	January 2027
Piper Primrose	December 2026
Richard Snyder	January 2026
David Witt	December 2027

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, 2026, 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, 2026, and the respective changes in financial position and the General Fund budgetary comparison for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Standards for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and the State Controller's Minimum Audit Standards for California Special Districts, 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.

A handwritten signature in black ink that reads "Maze & Associates". The script is cursive and fluid, with the ampersand being particularly stylized.

Pleasant Hill, California
September 21, 2026

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**MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2026**

This discussion reflects the District's programs for the fiscal year beginning July 1, 2025, and ending June 30, 2026, and offers its readers a narrative overview and analysis of the District's financial activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's financial report contains basic financial statements. Those financial statements present the District's finances at both an overall and a detailed level. 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

The District's financial statements use governmental fund accounting, meaning the financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. The governmental funds do not report nonfinancial assets, such as capital assets, or certain other long-term items, such as general obligation bonds, but they do report the flows of current financial resources related to those long-term items. Assets and liabilities only show current financial resources, such as cash, taxes receivable and accounts payable. Under this method, revenues are recognized when measurable and available to finance expenditures for the reporting year.

More detail about the measurement focuses and bases of accounting can be found in the first note to the financial statements, the summary of significant accounting policies.

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, 2026, there were six vacant seats, Ross, San Anselmo, Sebastopol, one Marin County at Large and two Sonoma County at Large. The District covers an area of almost 2,300 sq. miles and has a payroll of 36 regular hire, full-time employees, 1 regular hire, part-time employee, and a seasonal workforce of approximately nine employees.

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.

FINANCIAL SUMMARY

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 2024/25	FY 2025/26	% CHANGE
TOTAL ASSETS	\$32,258,876	\$34,388,294	6.60%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,570,825	3,358,337	(5.95%)
TOTAL LIABILITIES	3,280,052	1,642,417	(49.93%)
TOTAL DEFERRED INFLOWS OF RESOURCES	951,658	1,234,186	29.69%
NET POSITION			
Net Investment in Capital Assets	5,413,121	5,856,339	8.19%
Restricted for Pension Prefunding Trust	2,127,331	2,393,528	12.51%
Unrestricted	24,057,539	26,620,161	10.65%
TOTAL NET POSITION	\$31,597,991	\$34,870,028	10.36%

As of June 30, 2026, 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 2025/26 increased by \$3,272,037 or 10.36%.

STATEMENT OF ACTIVITIES & CHANGES IN NET POSITION			
	FY 2024/25	FY 2025/26	% CHANGE
PROGRAM AND GENERAL REVENUE			
Ad Valorem Taxes	\$7,202,824	\$7,441,347	3.26%
Special Benefit Assessments	4,254,445	4,342,279	2.06%
Use of Money and Property	1,184,488	1,163,149	(1.80%)
Other/Program Revenues	678,172	396,968	(41.16%)
TOTAL GENERAL REVENUE	13,319,929	13,343,743	0.18%
EXPENSES	9,335,502	10,071,706	7.89%
NET POSITION			
Change in Net Position	3,984,427	3,272,037	(17.88%)
Beginning Net Position	27,613,564	31,597,991	14.43%
Ending Net Position	\$31,597,991	\$34,870,028	10.36%

DETAILED ANALYSES

The District has two main revenue components: Ad Valorem property taxes and two Benefit Assessment Districts. The District experienced an increase in Ad Valorem property tax revenue of 3.26% and the Benefit Assessments increased 2.06%.

The District's primary revenue source, Ad Valorem taxes, represents 55.77% of total revenues. The Ad Valorem taxes are levied on real estate based on their assessed value, per California Proposition 13, the base ad valorem tax is 1% of the assessed value at time of purchase. That value can then only increase by a maximum of 2% per year until the property is sold or new construction is completed. As a result, the Ad Valorem taxes should increase by a minimum of 2% each year. The District realized a greater than 2% increase due to the increased value of homes being sold.

Special Assessment revenues represent an additional 32.54% of revenue. Assessment District #1 revenues remain relatively constant year to year, as the rate per parcel is capped at \$12. District #2 revenues were \$33.10 per parcel for zone A and \$31.66 for zone B. The Benefit Assessments are passed by the property owners and in order to change, they must pass by more than 50% of returned ballots. Although Special Assessments are a large part of the District's ongoing revenue, the increase or decrease, is very small year over year.

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

The District's expenses increased \$736,204 from the prior year. Salaries and benefits comprise the largest group of expenses for the District and 44.23% of the increased expenses from prior year. The District's current Memorandum of Understanding (MOU) with its represented employees through the Teamsters Local, was signed on August 14, 2024, and expires April 1, 2028. The MOU included a cost-of-living increase of 4% as of July 1, 2025, which is reflected in these financial statements. The MOU also includes a cost-of-living increase of 3% on both July 1st of 2026 and 2027. Capital expenditures increased \$582,497 from the prior year, mainly due to the continued exploration into a building expansion at the District's headquarters.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

The District purchased three trucks and three off road vehicles in 2025/26 which totaled \$256,043. Two of the trucks are for the lab fieldwork and one of the trucks is for an operations field technician. All of these were budgeted additions to the fleet. In addition, the District purchased equipment for the lab totaling \$29,629 and made upgrades to the security system of \$10,112.

In fiscal year 2025/26 the District has spent \$617,928 designing, reviewing feasibility and working on CEQA requirements of adding onto the District's main building, adding an additional shop and increasing the number of parking stalls. 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.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

- The District adopted two one-year operating budgets on June 10, 2026, for fiscal years 2026/27 and 2027/28. The adopted 2026/27 General Fund operating budget is \$21,649,849 and the Capital Fund is \$9,875,200. The adopted 2027/28 General Fund operating budget is \$18,627,497 and the Capital Fund is \$6,174,712.
- Since the prior audit period, invasive *Aedes aegypti* mosquitoes have continued to spread, with detections now reported in the counties of Yolo, Solano, Contra Costa, Alameda, Santa Clara and San Mateo. 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. In anticipation of new and emerging vector-related issues the District will need emergency monies to bridge any supplementary relief. Accordingly, the District maintains a public health emergencies reserve of \$1.85 million, which would be used to hire and equip eight additional employees.

- In April 2023, the California Air Resources Board passed its Advanced Clean Fleets (ACF) regulation, which set zero-emission vehicle purchase requirements for fleets, including those of state and local government agencies. In 2025, following the withdrawal of the related federal Clean Air Act waiver request, the Board repealed the regulations' private high-priority and drayage fleet requirements and amended the requirements that continue to apply to public fleets. As amended, the schedule extends the 50% zero-emission purchase requirements by three years and moves the 100% requirement to 2030, expands exemptions for small fleets and low-population counties through 2030, and allows internal-combustion vehicles where zero-emission options are not feasible. Existing vehicles are not required to be retired. The District expects to meet the purchase requirements through normal fleet replacement. Full compliance may eventually require upgrades to the District's electrical service capacity and the installation of vehicle charging equipment; given the extended timeline and available exemptions, the future cost of compliance cannot yet be reasonably estimated.

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 either Contact@msmosquito.org or Marin/Sonoma Mosquito and Vector Control District, 595 Helman Lane, Cotati, CA 94931.

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MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2026

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and investments (Note 3)	\$22,148,990
Restricted cash (Notes 3 and 6C)	2,393,528
Deposits held by VCJPA (Notes 3 and 8)	1,040,149
Accounts receivable	2,187,166
Property taxes receivable	430,338
Inventory (Note 2E)	<u>331,784</u>
Total current assets	<u>28,531,955</u>
Capital assets (Note 4):	
Nondepreciable:	
Land	675,000
Construction in progress	804,829
Depreciable:	
Structures and improvements	6,995,015
Office equipment	383,631
Office furniture	37,619
Field equipment	201,664
Vehicles	3,369,110
Less: Accumulated depreciation	<u>(6,610,529)</u>
Total capital assets, net	<u>5,856,339</u>
Total Assets	<u>34,388,294</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related (Note 6B)	2,139,721
OPEB related (Note 7F)	<u>1,218,616</u>
Total Deferred Outflows of Resources	<u>3,358,337</u>
LIABILITIES	
Current liabilities:	
Accounts payable	240,156
Compensated absences (Note 2F)	<u>127,096</u>
Total current liabilities	<u>367,252</u>
Non-current liabilities:	
Compensated absences (Note 2F)	489,577
Collective net pension liability (Note 6B)	402,560
Net OPEB liability (Note 7C)	<u>383,028</u>
Total non-current liabilities	<u>1,275,165</u>
Total Liabilities	<u>1,642,417</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related (Note 6B)	796,656
OPEB related (Note 7F)	<u>437,530</u>
Total Deferred Inflows of Resources	<u>1,234,186</u>
NET POSITION (Note 5)	
Net investment in capital assets	5,856,339
Restricted for pension prefunding trust (Note 6C)	2,393,528
Unrestricted	<u>26,620,161</u>
Total Net Position	<u><u>\$34,870,028</u></u>

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position
Governmental Activities:			
Public Health	(\$10,071,706)	\$342,552	(\$9,729,154)
Total Governmental Activities	(\$10,071,706)	\$342,552	(9,729,154)
General revenues:			
Taxes and assessments			11,783,626
Use of money and property			1,163,149
Other revenues			54,416
Total General Revenues			13,001,191
Change in Net Position			3,272,037
Net Position - Beginning			31,597,991
Net Position - Ending			\$34,870,028

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2026

	General Fund	Capital Replacement Fund	Totals
ASSETS			
Cash and investments (Note 3)	\$22,003,505	\$145,485	\$22,148,990
Restricted cash (Notes 3 and 6C)	2,393,528		2,393,528
Deposits with VCJPA (Notes 3 and 8)	1,040,149		1,040,149
Accounts receivable	2,187,166		2,187,166
Property taxes receivable	430,338		430,338
Inventory (Note 2E)	331,784		331,784
	<u>28,386,470</u>	<u>145,485</u>	<u>28,531,955</u>
Total Assets			
LIABILITIES			
Accounts payable	\$94,671	\$145,485	\$240,156
	<u>94,671</u>	<u>145,485</u>	<u>240,156</u>
Total Liabilities			
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - accounts receivable	1,880,426		1,880,426
	<u>1,880,426</u>		<u>1,880,426</u>
Total Deferred Inflows of Resources			
FUND BALANCES (Note 5)			
Nonspendable: inventory	331,784		331,784
Restricted: Pension Prefunding Trust	2,393,528		2,393,528
Committed: Tax Collection Timing Reserve	5,333,330		5,333,330
Committed: Public Health Emergencies	1,851,864		1,851,864
Assigned: Insurance Reserve JPA	1,040,149		1,040,149
Assigned: Capital Facility Improvements	10,000,000		10,000,000
Assigned: Capital Equipment Replacements	1,500,000		1,500,000
Unassigned	3,960,718		3,960,718
	<u>26,411,373</u>		<u>26,411,373</u>
Total Fund Balances			
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>28,386,470</u>	<u>145,485</u>	<u>28,531,955</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, 2026

FUND BALANCE OF GOVERNMENTAL FUNDS	\$26,411,373
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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	\$12,466,868	
Less: accumulated depreciation	<u>(6,610,529)</u>	5,856,339

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	(616,673)	
Net pension liability	(402,560)	
Net OPEB liability	(383,028)	
Deferred outflows related to pension	2,139,721	
Deferred outflows related to OPEB	1,218,616	
Deferred inflows related to pension	(796,656)	
Deferred inflows related to OPEB	<u>(437,530)</u>	<u>2,602,316</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$34,870,028</u>
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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, 2026

	General Fund	Capital Replacement Fund	Totals
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Ad Valorem Taxes	\$7,441,347		\$7,441,347
Special Benefit Assessments	4,342,279		4,342,279
Use of money and property	1,163,149		1,163,149
Other revenues	396,968		396,968
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	13,343,743		13,343,743
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES:			
Current:			
Salaries and benefits	7,657,367		7,657,367
General and administrative	3,146,289	\$113,378	3,259,667
Capital outlay		800,333	800,333
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	10,803,656	913,711	11,717,367
	<u> </u>	<u> </u>	<u> </u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,540,087	(913,711)	1,626,376
	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES)			
Transfers in (Note 2L)	1,296,050	913,711	2,209,761
Transfers (out) (Note 2L)	(913,711)	(1,296,050)	(2,209,761)
	<u> </u>	<u> </u>	<u> </u>
Total other financing sources (uses)	382,339	(382,339)	
	<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCES	2,922,426	(1,296,050)	1,626,376
BEGINNING FUND BALANCES	23,488,947	1,296,050	24,784,997
	<u> </u>	<u> </u>	<u> </u>
ENDING FUND BALANCES	\$26,411,373		\$26,411,373
	<u> </u>	<u> </u>	<u> </u>

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
Reconciliation of the
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS
with the
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026

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	\$1,626,376
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

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

Capital outlay expenditures are added back to fund balance	\$800,333	
Amount charged to general and administrative	113,377	
Depreciation expense is not reportable in the governmental fund	(470,492)	443,218

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.	981,381
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Other Post Employment Benefits payable is not a current liability, and therefore, is not recorded in the governmental fund statements. This amount represents the amount of the change in the payable and related deferred outflows/(inflows) in the current period.	238,672
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The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources, and therefore, are not reported as revenue or expenditures in governmental fund statements. The net changes are as follows:

Compensated absences	(17,610)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$3,272,037

See accompanying notes to financial statements

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

NOTE 1 – GENERAL

Formed in 1915, the Marin/Sonoma Mosquito and Vector Control District (District) is a California Special District empowered to take all necessary steps for the abatement of mosquito and other vectors such as yellow jackets and rats. The District is also empowered to abate as nuisances all standing water that produces mosquitoes. An 18-member appointed Board of Trustees governs the District. As of June 30, 2026, there were five 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, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
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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, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
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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, 2026, the balance of compensated absences was \$616,673, of which \$127,096 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, 2026

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. Leases

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, a lease is defined as a contract that conveys control of 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 (i.e., buildings, land, vehicles, and equipment). Any contract that meets this definition should be accounted for under the lease guidance as identified in GASB Statement No. 87.

The District's policy is to evaluate leases annually. Any material lease, defined as having a net present value greater than one percent (1.0%) of the five-year average of annual total assets, shall be reported in accordance with GASB statement No. 87 (GASB 87) as appropriate. As of June 30, 2026, the District did not have any leases meeting this threshold.

K. Subscription Based Information Technology Arrangements

GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, defines a SBITA as a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The District's policy is to evaluate SBITAs annually. Any material SBITA, defined as having a net present value greater than one percent (1.0%) of the five-year average of annual total assts, shall be reported in accordance with GASB Statement No. 96 (GASB 96) as appropriate. As of June 30, 2026, the District did not have any leases meeting this threshold.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. *Interfund Transfers*

For the year ended June 30, 2026, the Capital Replacement Fund transferred \$1,296,050 to the General Fund, to move all reserve funds to the General Fund as part of the Board's updated fund balance policy effective June 10, 2026. In addition, the General Fund transferred \$913,711 to the Capital Replacement Fund to cover costs associated with capital asset purchases and improvements.

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.

The District's cash and investments consist of the following at June 30, 2026:

Cash on hand	\$350
Deposits with financial institutions	152,259
County of Marin Treasury	21,996,381
Sub-total	<u>22,148,990</u>
Cash and investments held in Pension Trust Money Market	2,393,528
Deposits with VCJPA	<u>1,040,149</u>
Total cash and investments	<u><u>\$25,582,667</u></u>

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, 2026 was provided by the County Treasurer.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

NOTE 3 – CASH AND INVESTMENTS (Continued)

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 & Warrants	None	None	None	None
Medium-term Notes	2 years	A	30%	None
County Cash Pool	3 years	AAA	None	5%
Bankers Acceptances	180 days	None	30%	None
Commercial Paper	270 days	A	40%	None
Repurchase Agreements	None	None	None	None

C. Fair Value Hierarchy

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

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

D. Credit Rate Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's only investments are in the Marin County Treasury Fund, which is not rated.

E. Interest 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.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

NOTE 3 – CASH AND INVESTMENTS (Continued)

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.

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, 2026 was as follows:

	Balance June 30, 2025	Additions	Deletions & Adjustments	Balance June 30, 2026
Capital assets not being depreciated:				
Land	\$675,000			\$675,000
Construction in Progress	186,901	\$617,928		804,829
Total capital assets not being depreciated	861,901	617,928		1,479,829
Capital assets being depreciated:				
Structures and improvements	6,984,903	10,112		6,995,015
Office equipment	354,003	29,628		383,631
Office furniture	37,619			37,619
Field equipment	201,664			201,664
Vehicles	3,123,068	256,042	(\$10,000)	3,369,110
Total capital assets being depreciated	10,701,257	295,782	(10,000)	10,987,039
Accumulated depreciation:				
Structures and improvements	(3,480,117)	(167,764)		(3,647,881)
Office equipment	(256,211)	(15,581)		(271,792)
Office furniture	(37,619)			(37,619)
Field equipment	(158,519)	(9,948)		(168,467)
Vehicles	(2,217,571)	(277,199)	10,000	(2,484,770)
Total accumulated depreciation	(6,150,037)	(470,492)	10,000	(6,610,529)
Total capital assets, being depreciated, net	4,551,220	(\$174,710)		4,376,510
Capital assets, net	\$5,413,121			\$5,856,339

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

NOTE 5 – NET POSITION AND FUND BALANCES
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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, 2026

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, 2025:

Active plan members	35
Inactive employees or beneficiaries currently receiving benefit payments	31
Inactive employees entitled to but not yet receiving benefit payments	4
Total	<u>70</u>

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, 2026

NOTE 6 – PENSION PLANS (Continued)

The Plan's provisions and benefits in effect at June 30, 2026 are summarized as follows:

	Miscellaneous	
	Tier 1 - Classic	Tier 2 - PEPRA
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55.5	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52
Monthly benefits, as a % of eligible compensation	100%	100%
Required employee contribution rates	8.72% - 13.40%	10.55%
Required employer contribution rates	23.47%	19.60%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is 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, 2026, the contributions recognized as part of pension expense for the Plan was as follows:

	Miscellaneous
Contributions - employer	\$985,927

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

As of June 30, 2026, the District reported its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$402,560
Total Net Pension Liability	\$402,560

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

NOTE 6 – PENSION PLANS (Continued)

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plan is measured as of June 30, 2025, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024 rolled forward to June 30, 2025 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 the Plan as of June 30, 2024 and 2025 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2024	0.7668%
Proportion - June 30, 2025	0.3526%
Change - Increase (Decrease)	<u><u>-0.4142%</u></u>

For the year ended June 30, 2026, the District recognized pension expense of (\$981,381). At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$985,927	
Differences between actual and expected experience	213,629	
Changes in assumptions		\$22,560
Difference between District contributions and proportionate share of contributions	938,537	
Change in proportion	1,628	622,335
Net differences between projected and actual earnings on plan investments		151,761
Total	<u><u>\$2,139,721</u></u>	<u><u>\$796,656</u></u>

\$985,927 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, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	<u>Annual Amortization</u>
2027	\$618,713
2028	(40,426)
2029	(119,902)
2030	<u>(101,247)</u>
Total	<u><u>\$357,138</u></u>

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

NOTE 6 – PENSION PLANS (Continued)

Actuarial Assumptions – The total pension liability as of June 30, 2025 was determined by an actuarial valuation as of June 30, 2024, 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, 2025
Valuation Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Return on Assets	6.75%, net of investment expenses
Discount Rate	6.75%
Projected Salary Increase	3.0% plus merit component based on employee classification and years of service
Price Inflation	2.50%
Post Retirement COLA	COLAs are assumed at the rate of 2.5% for members with a 4% COLA cap, 2.4% for members with a 3% COLA cap, and 1.9% for members with a 2% COLA cap. Post retirement COLAs for current retirees are assumed at the rate of assumed inflation (2.50%) plus any remaining COLA bank up to the COLA cap. For this valuation, the assumption produces COLAs of 4.0% for the upcoming year and 2.5% for all future years for members with a 4% COLA cap, 3.0% for the next five years and 2.4% thereafter for members with a 3% COLA cap, and 2.0% for members with a 2% COLA cap.
Mortality	Mortality rates for Miscellaneous active members are based on the sex distinct Public General 2010 Employee Mortality Table, with generational mortality improvements projected from 2010 using Projection Scale MP-2020, with no adjustments. Mortality rates for Miscellaneous retired members are based on the sex distinct Public General 2010 Healthy Retiree Mortality Table, with generational mortality improvements projected from 2010 using Projection Scale MP-2020, with no adjustments.

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

The actuary has 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, and an amount necessary to amortize the remaining Unfunded Actuarial Liability as a level percent of payroll over a closed period.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

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, 2026:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	23%	2.25%
Domestic Equities	32%	4.85%
International Equities	22%	4.95%
Real Assets	15%	4.05%
Private Equity	8%	6.00%
Opportunistic	0%	0.00%
Total	<u>100%</u>	

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, 2026

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	\$14,852,222	\$13,186,221	\$11,811,131
Fiduciary Net Position	12,783,661	12,783,661	12,783,661
Net Pension Liability (Asset)	<u>\$2,068,561</u>	<u>\$402,560</u>	<u>(\$972,530)</u>
Fiduciary Net Position as a Percentage of the Total Pension Liability	86.1%	96.9%	108.2%

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, 2023, 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, 2026, the District did not make any contribution to the CEPPT account. As of June 30, 2026, the Authority reported the account balance of \$2,393,528 as restricted investments in the General Fund. In addition, \$2,393,528 of the General Fund's fund balance is reported as Restricted for pension funding.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

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, 2026:

	Benefit Summary
Eligibility	-Hired July 30, 2014 or earlier: -Retire directly from the District under Marin County Employees' Retirement Association -Tier 1: Age 50 with 10 years of service -PEPRRA/Tier 2: Age 52 with 5 years of service -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 medical and Medicare Part B premiums for the retiree's spouse -Hired after July 30, 2014: -No District contributions towards retiree medical premiums, and may not participate in District medical plans in retirement.
Surviving Spouse Benefit	-<i>Active Employees hired before 7/1/2009</i> : 100% of those who qualify for retiree health benefits are assumed to cover a spouse in retirement. -<i>Active Employees hired between 7/1/2009 and 7/1/2014</i> : 50% of those who qualify for retiree health benefits are assumed to cover a spouse under these benefits in retirement. -<i>Retired participants</i> : Existing elections for spouse coverage are assumed to be maintained until the spouse's death.
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, 2026, the date of the latest actuarial valuation:

Active plan members	13
Inactive employees or beneficiaries currently receiving benefit payments	27
Inactive employees entitled to but not yet receiving benefit payments	-
Total	40

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

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, 2025 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2025 that was rolled forward using standard update procedures to determine the District’s total OPEB liability as of June 30, 2026, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	June 30, 2025
Measurement Date	June 30, 2025
Actuarial Assumptions:	
Discount Rate	6.50%
Expected Rate of Return on Assets	6.50%
Inflation	2.5% per year
Payroll Growth	Aggregate - 3% annually
Mortality, Termination, Service Retirement, Disability	MCERA 2025 Valuation
Mortality Improvement	MacLeod Watts 2022
Medical Trend	6.5% in 2027 3.9% by 2075
Medicare B Trend	6.5% for 2027, decreasing to an ultimate rate of 3.9% in 2075 & Later
Participation for future retirees	- Hired 7/30/14 or earlier: 100% - Hired after 7/30/14: Ineligible

Change of Assumptions – For the measurement year ended June 30, 2025, changes of assumptions included a discount rate and expected rate of return on assets change from 6.25% to 6.5%, payroll growth from 2.75% to 3% annually, and updates to the mortality and medical trend rates.

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, 2026

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Asset Class	Target Allocation	1-5 Year Expected Real Rate of Return	6-20 Year Expected Real Rate of Return
Global Equity	49%	3.90%	4.70%
Fixed Income	23%	2.70%	2.60%
Treasury Inflation-Protected Securities	5%	1.70%	1.40%
Commodities	3%	2.90%	2.00%
Global Real Estate (REITs)	20%	3.70%	4.00%
Total	100%		
Assumed Long-Term Rate of Inflation		2.40%	2.40%
Assumed Long-Term Net Rate of Return, Rounded		6.10%	6.60%

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 6.50%. 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, 2024 (measurement date)	\$9,732,528	\$9,112,847	\$619,681
Changes Recognized for the Measurement Period:			
Service Cost	134,000	-	134,000
Interest on the total OPEB liability	603,982	-	603,982
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(232,922)	-	(232,922)
Changes of assumptions	911,507	-	911,507
Contributions from the employer	-	528,637	(528,637)
Net investment income	-	1,127,446	(1,127,446)
Administrative expenses	-	(2,863)	2,863
Benefit payments and refunds	(405,637)	(405,637)	-
Net Changes	1,010,930	1,247,583	(236,653)
Balance at June 30, 2025 (measurement date)	\$10,743,458	\$10,360,430	\$383,028

The benefit payments and refunds include implied subsidy benefit payments in the amount of \$96,000.

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

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 (5.5%) or 1-percentage-point higher (7.5%) than the current discount rate:

Plan's Net OPEB Liability/(Asset)		
Discount Rate -1% (5.5%)	Current Discount Rate (6.5%)	Discount Rate +1% (7.5%)
\$1,698,031	\$383,028	(\$712,767)

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%
(\$747,225)	\$383,028	\$1,737,342

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, 2026, the District recognized OPEB expense of \$238,672. At June 30, 2026, 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	\$697,082	
Difference between expected and actual experience	20,354	\$105,642
Changes in assumptions	501,180	
Net difference between projected and actual earnings on plan investments		331,888
Total	\$1,218,616	\$437,530

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (Continued)

\$697,082 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, 2027. 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
2027	\$571,871
2028	(189,821)
2029	(187,219)
2030	(110,827)
Total	<u>\$84,004</u>

G. *Deferred Compensation Plan*

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

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

NOTE 8 – RISK MANAGEMENT

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

The VCJPA is a consortium of thirty-four (34) mosquito abatement or vector control districts in the State of California. It was established under the provisions of California Government Code section 6500 et seq. The VCJPA is governed by a Board of Trustees, 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, 2026

NOTE 8 – RISK MANAGEMENT (Continued)

The following is a summary of the insurance policies in force carried by the Authority as of June 30, 2026:

Type of Coverage	District Limits	District Deductibles
General Liability	\$29,500,000	\$1,000,000
Employment Practices	4,000,000	25,000
Workers' Compensation	Statutory	500,000
Boiler and Machinery	100,000,000	25,000 to 350,000
All-risk Property	400,000,000	25,000
Auto Physical Damage (per vehicle)	75,000	1,000
Business Travel Accident	150,000	None
Group Fidelity	1,000,000	2,500

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, 2026. The District had \$200,330 claims losses outstanding at June 30, 2026. Settled claims for the District have not exceeded coverage in any of the past three years.

The District has reserves of \$1,040,149 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	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
District's proportionate share	1.1722%	1.2260%	1.5506%	1.1125%	1.5544%
Proportionate share of total pension liability	\$30,203,230	\$32,918,302	\$43,908,650	\$32,908,754	\$47,925,548
Proportionate share of fiduciary net position	<u>24,600,929</u>	<u>28,397,350</u>	<u>38,787,052</u>	<u>28,840,290</u>	<u>40,807,894</u>
Proportionate share of the net pension liability (asset)	<u>\$5,602,301</u>	<u>\$4,520,952</u>	<u>\$5,121,598</u>	<u>\$4,068,464</u>	<u>\$7,117,654</u>
Plan fiduciary net position as a percentage of the total pension liability (asset)	81.45%	86.27%	88.34%	87.64%	85.15%
Covered payroll	\$2,856,069	\$2,965,789	\$3,051,566	\$3,265,466	\$3,405,838
Net pension liability (asset) as a percentage of covered payroll	196.15%	152.44%	167.84%	124.59%	208.98%
Measurement Date	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
District's proportionate share	1.5366%	0.8323%	0.8354%	0.7668%	0.3526%
Proportionate share of total pension liability	\$49,680,108	\$27,653,729	\$28,683,332	\$27,486,415	\$13,186,221
Proportionate share of fiduciary net position	<u>52,175,565</u>	<u>25,051,224</u>	<u>26,270,517</u>	<u>25,605,439</u>	<u>12,783,661</u>
Proportionate share of the net pension liability (asset)	<u>(\$2,495,457)</u>	<u>\$2,602,505</u>	<u>\$2,412,815</u>	<u>\$1,880,976</u>	<u>\$402,560</u>
Plan fiduciary net position as a percentage of the total pension liability (asset)	105.02%	90.59%	91.59%	93.16%	96.95%
Covered payroll	\$3,398,039	\$3,541,729	\$3,805,211	\$3,934,152	\$3,946,376
Net pension liability (asset) as a percentage of covered payroll	-73.44%	73.48%	63.41%	47.81%	82.43%

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

	Fiscal Year 2016 - 2017	Fiscal Year 2017 - 2018	Fiscal Year 2018 - 2019	Fiscal Year 2019 - 2020	Fiscal Year 2020 - 2021
Actuarially determined contribution	\$994,927	\$1,041,782	\$990,343	\$981,142	\$1,016,367
Contributions in relation to the actuarially determined contributions	994,927	1,041,782	990,343	981,142	1,016,367
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	\$2,965,789	\$3,051,566	\$3,265,466	\$3,405,838	\$3,398,039
Contributions as a percentage of covered payroll	33.55%	34.14%	30.33%	28.81%	29.91%
	Fiscal Year 2021 - 2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026
Actuarially determined contribution	\$1,128,094	\$985,721	\$983,568	\$983,641	\$985,927
Contributions in relation to the actuarially determined contributions	1,128,094	985,721	983,568	983,641	985,927
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	\$3,541,729	\$3,805,211	\$3,934,152	\$3,946,376	\$4,190,291
Contributions as a percentage of covered payroll	31.85%	25.90%	25.00%	24.93%	23.53%

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, 2026

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
Total OPEB liability					
Service cost	\$213,000	\$212,000	\$247,000	\$237,000	\$199,000
Interest	618,000	659,000	672,000	711,000	614,000
Differences between expected and actual experience	-	(1,109,000)	-	(2,057,000)	-
Assumption changes	-	1,380,000	-	(73,000)	(160,000)
Benefit payments, including refunds of employee contributions	(248,000)	(246,000)	(282,000)	(298,000)	(288,000)
Net change in total OPEB liability	583,000	896,000	637,000	(1,480,000)	365,000
Total OPEB liability - beginning	8,747,000	9,330,000	10,226,000	10,863,000	9,383,000
Total OPEB liability - ending (a)	\$9,330,000	\$10,226,000	\$10,863,000	\$9,383,000	\$9,748,000
OPEB fiduciary net position					
Contributions - employer	\$417,000	\$624,000	\$636,000	\$2,355,000	\$955,000
Net investment income	3,000	56,000	79,000	153,000	138,000
Benefit payments, including refunds of employee contributions	(248,000)	(246,000)	(282,000)	(298,000)	(288,000)
Administrative expense	-	-	(2,000)	-	(2,000)
Net change in plan fiduciary net position	172,000	434,000	431,000	2,210,000	803,000
Plan fiduciary net position - beginning	120,000	292,000	726,000	1,157,000	3,367,000
Plan fiduciary net position - ending (b)	\$292,000	\$726,000	\$1,157,000	\$3,367,000	\$4,170,000
Plan net OPEB liability (asset) - ending (a) - (b)	\$9,038,000	\$9,500,000	\$9,706,000	\$6,016,000	\$5,578,000
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	3.13%	7.10%	10.65%	35.88%	42.78%
Covered payroll	\$2,709,398	\$2,747,596	\$2,699,763	\$2,053,078	\$2,824,492
Plan net OPEB liability (asset) as a percentage of covered payroll	333.58%	345.76%	359.51%	293.02%	197.49%

Measurement date	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Total OPEB liability					
Service cost	\$191,000	\$137,000	\$140,000	\$135,585	\$134,000
Interest	637,000	488,000	507,000	582,943	603,982
Differences between expected and actual experience	(1,575,000)	-	173,000	-	(232,922)
Assumption changes	(913,000)	-	746,000	-	911,507
Benefit payments, including refunds of employee contributions	(271,000)	(310,000)	(329,000)	(355,000)	(405,637)
Net change in total OPEB liability	(1,931,000)	315,000	1,237,000	363,528	1,010,930
Total OPEB liability - beginning	9,748,000	7,817,000	8,132,000	9,369,000	9,732,528
Total OPEB liability - ending (a)	\$7,817,000	\$8,132,000	\$9,369,000	\$9,732,528	\$10,743,458
OPEB fiduciary net position					
Contributions - employer	\$3,052,000	\$653,000	\$329,000	\$485,000	\$528,637
Net investment income	1,498,000	(1,180,000)	489,000	890,499	1,127,446
Benefit payments, including refunds of employee contributions	(271,000)	(310,000)	(329,000)	(355,000)	(405,637)
Administrative expense	(2,000)	(2,000)	(2,000)	(2,652)	(2,863)
Net change in plan fiduciary net position	4,277,000	(839,000)	487,000	1,017,847	1,247,583
Plan fiduciary net position - beginning	4,170,000	8,447,000	7,608,000	8,095,000	9,112,847
Plan fiduciary net position - ending (b)	\$8,447,000	\$7,608,000	\$8,095,000	\$9,112,847	\$10,360,430
Plan net OPEB liability (asset) - ending (a) - (b)	(\$630,000)	\$524,000	\$1,274,000	\$619,681	\$383,028
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	108.06%	93.56%	86.40%	93.63%	96.43%
Covered payroll	\$2,711,878	\$2,425,568	\$2,191,602	\$1,803,000	\$1,710,248
Plan net OPEB liability (asset) as a percentage of covered payroll	-23.23%	21.60%	58.13%	34.37%	22.40%

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION (Unaudited)
SCHEDULE OF CONTRIBUTIONS
For the Year Ended June 30, 2026

Last Ten Fiscal Years

Other Post-Employment Benefits (OPEB)

Fiscal Year	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Actuarially determined contribution	\$817,000	\$857,000	\$1,081,000	\$950,000	\$712,000
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>
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>
Covered payroll	\$2,747,596	\$2,699,763	\$2,053,078	\$2,824,492	\$2,711,878
Contributions as a percentage of covered payroll	22.71%	23.54%	114.72%	33.82%	112.53%

Fiscal Year	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Actuarially determined contribution	\$705,000	\$92,000	\$61,000	\$123,000	\$137,000
Contributions in relation to the actuarially determined contribution	<u>485,000</u>	<u>329,000</u>	<u>485,000</u>	<u>528,637</u>	<u>697,082</u>
Contribution deficiency (excess)	<u>\$220,000</u>	<u>(\$237,000)</u>	<u>(\$424,000)</u>	<u>(\$405,637)</u>	<u>(\$560,082)</u>
Covered payroll	\$2,425,568	\$2,191,602	\$1,803,000	\$1,710,248	\$1,330,179
Contributions as a percentage of covered payroll	20.00%	15.01%	26.90%	30.91%	52.41%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Valuation Date	July 1, 2023
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level dollar
Remaining Amortization	14-year fixed period for 2024-25
Asset Valuation Method	Market value of assets
Discount Rate	6.25%
General Inflation	2.50%
Medical Trend	

- Non-Medicare - 8.50% in 2025, decreasing to an ultimate rate of 3.45% by 2076
- Medicare (Non-Kaiser) - 7.50% in 2025, decreasing to an ultimate rate of 3.45% by 2076
- Medicare (Kaiser) - 6.25% in 2025, decreasing to an ultimate rate of 3.45% by 2076

Mortality	MCERA 2023 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)	Notes
REVENUES				
Taxes and assessments:				
Ad Valorem Taxes-Secured	\$6,659,384	\$7,129,710	\$470,326	(A)
Ad Valorem Taxes-Unsecured	172,186	117,099	(55,087)	
Ad Valorem Taxes-Supplemental Taxes	12,000	21,212	9,212	
Ad Valorem Taxes-Miscellaneous	306,459	173,326	(133,133)	
Special Benefit Assessments #1	3,215,874	3,177,431	(38,443)	
Special Benefit Assessments #2	1,238,905	1,164,848	(74,057)	
Total taxes and assessments	11,604,808	11,783,626	178,818	
Use of money and property:				
Interest income	402,000	1,163,149	761,149	(B)
Other revenues:				
Charges for Services	280,000	342,552	62,552	
Misc Income, Refunds & Reimbursements	48,000	54,416	6,416	
Total other revenues	328,000	396,968	68,968	
Total Revenues	12,334,808	13,343,743	1,008,935	
EXPENDITURES				
Current:				
Employees' compensation				
Salaries and wages	5,242,144	4,910,266	331,878	(C)
MCERA contributions	1,054,807	985,927	68,880	
Retiree Medical	497,000	585,385	(88,385)	
Retirement Trust	137,000	137,000		
Employee benefits	1,321,542	1,038,789	282,753	
Total employees' compensation	8,252,493	7,657,367	595,126	
General and administrative:				
Materials and supplies	1,298,930	1,067,821	231,109	
Equipment and tools	157,876	120,508	37,368	
Maintenance and repair	100,350	120,712	(20,362)	
Professional services	597,197	605,201	(8,004)	
Other purchased services	1,186,125	1,064,928	121,197	
Other expense	226,000	167,119	58,881	
Total general and administrative	3,566,478	3,146,289	420,189	
Total Expenditures	11,818,971	10,803,656	1,015,315	

(Continued)

MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)	
OTHER FINANCING SOURCES (USES)				
Net transfers in (out)	(1,063,650)	\$382,339	(\$681,311)	(D)
Total other financing sources (uses)	(1,063,650)	382,339	(681,311)	
NET CHANGE IN FUND BALANCE	(547,813)	2,922,426	\$1,342,939	
BEGINNING FUND BALANCE		23,488,947		
ENDING FUND BALANCE		\$26,411,373		

Note to Budgetary Comparison Schedules:

- (A) Ad Valorem Taxes-Secured collected was \$470,326 more than originally budgeted. The Ad Valorem Taxes will increase a minimum of 2% over the prior year amount collected. In California, a property's assessed value is capped at an increase of a maximum of 2% per year under Proposition 13. The annual 2% limit stays in place until a triggering event occurs. The main two triggers are a home selling, which resets the value to 1% of the sales price or property owners building an addition or doing major remodeling, which adds new assessed value that starts its own 2% growth cycle. The District conservatively budgets for increases over 2%, as additions could vary drastically each year.
- (B) Interest income revenue collected was \$761,149 more than budgeted. Because of interest rate volatility, interest earnings were budgeted conservatively at \$400,000. The District's assets are invested with security of funds and liquidity as the first two priorities and income on investments as a third priority. Therefore, the revenues collected are difficult to predict a year in advance because they are very dependent on interest rate fluctuations throughout the year.
- (C) Salaries and wages actual expenses were \$331,878 lower than originally budgeted, mainly due to employee retirements and a new position being filled in March. The District had six long time employees retire in the fiscal year. These employees had more expensive Classic MCERA retirement benefits, were at the top of their salary scale and each had longevity pay for their years of service. The replacement employees, have lesser expensive PEPR MCERA retirement benefits, are paid at a lower tier of the salary scale and do not have longevity. In addition, the District budgeted for a new Data Systems Specialist for the whole year, but due to recruiting delays, the new employee didn't start until March 2026, resulting in salary and benefits expense savings for the District.
- (D) The Net transfers in (out) variance of (\$681,311) is made of two transactions, transfer for Capital assets of \$913,711, which is offset for the transfer of the fund balance from Fund 301 Capital, to the General Fund. Each year, Capital assets are budgeted from the General Fund to the Capital Assets fund that is used to purchase and track all of the District's capital assets, such as building, vehicles and equipment. In the current year, the Board of Trustees reviewed all of the Fund Balance accounts. As a part of that review, was a onetime reclass of \$1,595,022, for the Fund Balance, Assigned Capital Equipment Replacements account from the Capital account to the General Fund account.

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DATE: October 14th, 2026

SUBJECT: Cost-Sharing Agreement with the City of Cotati for the Helman Lane–Blodgett Street Water Line Extension

BACKGROUND:

The City of Cotati’s adopted public utility master plan includes a water main connecting Blodgett Street, on the north side of the District’s property at 595–597 Helman Lane, with Helman Lane on the south side. The line is a ten-inch main about 750 feet long. It would cross District property and loop the City’s water system to improve reliability in this part of the City.

The City wants to build the water line in coordination with the District’s Facility Improvement Project. The District already has its design team, environmental consultants, and contractor in place for that project, with construction expected to start in early 2027. Building the two together shares mobilization, design, and environmental review, and avoids disturbing the District’s property twice.

The attached Cost-Sharing and Project Administration Agreement sets the terms. The District would administer the design, environmental review, permitting, and construction of the water line through its existing project team. The City would reimburse the District for all water line costs and pay an administrative fee. The main terms are:

- **District role.** The District directs the project team for the water line work: Capital Program Management (CPM), Lionakis, BKF Engineers, Quadriga, Native Sage Environmental Consulting, and Thompson Builders. The City communicates through the District Manager, who is the District’s Project Manager, and does not direct the consultants or contractor separately.
- **Cost and payment.** The City pays 100% of the actual, documented water line costs plus an administrative fee to the District of 2% of those costs. The District bills the City no more than monthly, and the City pays each undisputed invoice within 30 days.
- **Not-to-exceed amount.** The estimated City obligation, and the not-to-exceed amount, is \$585,450.93. The District may not incur costs above that amount without the City’s prior written authorization and must notify the City when costs are projected to reach 90% of it.
- **Changes.** Each change order for the water line work must be approved by both Project Managers before the work proceeds. The City has five business days to respond. If it does not, the District may proceed when the cost is within the remaining construction contingency.
- **Environmental review.** The City is the CEQA lead agency. The District prepares the Initial Study and related documents through its consultants for the City’s review and adoption, and acts as a responsible agency in approving its own project. About 200 feet of the line will be installed by directional bore to limit disturbance of wetland and California tiger salamander (CTS) habitat. The added impact from the water line is expected to be no more than 0.1 acre, and the City pays the mitigation costs for that added impact.
- **Easement.** The District grants the City a new utility easement across District property by a separate recorded deed. The District keeps the use of the easement area for paving,

parking, drive aisles, fencing, lighting, landscaping other than trees, drainage, and utility crossings. It may not build permanent structures or plant trees over the line without the City's consent. The District may require the line to be relocated where reasonably necessary for the use, improvement, or expansion of its facilities, at the District's cost.

- **Ownership.** Once the water line is accepted, the City owns, operates, and maintains it. The District has no obligation to operate or maintain it.
- **Indemnity and termination.** The City indemnifies the District for claims arising from the water line, the water line work, and the City's ownership and operation of the line. The District indemnifies the City for the District's negligence in administering the work. The City may terminate on 30 days' notice and must then pay the costs incurred, non-cancellable commitments, the administrative fee on those costs, and close-out costs.

STAFF RECOMMENDATION:

Staff recommends that the Board of Trustees approve the Cost-Sharing and Project Administration Agreement with the City of Cotati for the Helman Lane–Blodgett Street Water Line Extension, in substantially the form attached, and authorize the District Manager to sign it, subject to approval as to form by District Counsel.

FISCAL IMPACT:

The agreement is written so that the water line is built at no cost to the District. The District pays its consultants and contractor for the water line work and is reimbursed by the City through monthly billing. The District would also receive the 2% administrative fee, estimated at \$11,479.43. The District would bear the cost of any future relocation of the water line that it requires.

The estimate in Exhibit B of the agreement is summarized below. The City reimburses actual costs, and contingency is billed only to the extent it is used.

Estimated water line cost (Exhibit B)	Amount
Design, easement legal description and plat, and construction support (Lionakis, BKF, Quadriga)	\$55,795.00
Topographic survey (BKF)	\$3,500.00
CEQA errata and analysis for the water line (Native Sage, PEC)	\$52,950.00
Construction (Thompson Builders)	\$320,150.00
Construction contingency (15% of construction)	\$48,022.50
Allowance for permit fees and wetland and CTS mitigation	\$42,554.00
Project management (CPM)	\$51,000.00
Subtotal, water line costs	\$573,971.50
District administrative fee (2%)	\$11,479.43
Total estimated City obligation and not-to-exceed amount	\$585,450.93

Attachment: Cost-Sharing and Project Administration Agreement for the Helman Lane–Blodgett Street Water Line Extension

COST-SHARING AND PROJECT ADMINISTRATION AGREEMENT

For the Helman Lane–Blodgett Street Water Line Extension

BY AND BETWEEN
MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
a California independent special district
AND
CITY OF COTATI
a California municipal corporation

Agreement No. MSMVCD-COTATI-2026-WL

Dated: _____, 2026

Marin/Sonoma Mosquito & Vector Control District
595 Helman Lane, Cotati, CA 94931 | (707) 285-2200

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COST-SHARING AND PROJECT ADMINISTRATION AGREEMENT

This Cost-Sharing and Project Administration Agreement (“**Agreement**”) is entered into as of _____, 2026 (the “**Effective Date**”), by and between the **Marin/Sonoma Mosquito & Vector Control District**, a California independent special district (the “**District**”), and the **City of Cotati**, a California municipal corporation (the “**City**”). The District and the City are referred to individually as a “**Party**” and collectively as the “**Parties**.”

Recitals

A. District Project. The District owns real property located at and around 595–597 Helman Lane, Cotati, California (the “**District Property**”), and is undertaking the MSMVCD Facility Improvement Project, a building expansion and remodel of the District’s facilities (the “**District Project**”). The District Project is proceeding through design, environmental review, financing, and construction, with a construction start anticipated in early 2027.

B. City Water Line. The City’s adopted public utility master plan includes an item to connect a fresh water main between Blodgett Street on the north side of the District Property and Helman Lane on the south side. The City desires to construct a new ten-inch (10”) water main of approximately 750 linear feet, together with a connection to the existing City water main in Helman Lane and a connection to an existing planned utility connection in the Blodgett Street cul-de-sac, which is located within an existing utility easement on the adjacent property at 380 Blodgett Street (APN 046-073-006), thereby forming a looped connection that improves water system reliability in this area of the City (the “**Water Line**”).

C. Installation Method. The Water Line is to be installed within a new utility easement to be granted by the District across the District Property by open-cut trench for approximately 550 linear feet of 10” PVC C900 pipe and by trenchless horizontal directional bore for approximately 200 linear feet of 10” fused HDPE pipe, with the trenchless segment used to limit surface disturbance and impacts to wetland and California tiger salamander (CTS) habitat present on the District Property.

D. Efficiency of Combined Work. Because the District is already mobilizing design professionals, environmental consultants, and a contractor for the District Project, the City desires to construct the Water Line in coordination with the District Project so as to share mobilization, design, environmental review, and construction efficiencies and to minimize repeated disturbance of the District Property.

E. District as Head Administrative and Supervising Agency. The Parties intend that the District act as the head administrative and supervising agency for the combined work, coordinating the District’s design and construction team, while the City reimburses the District for the costs attributable to the Water Line, plus an administrative fee, all as set forth in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the Parties agree as follows:

Incorporation of Recitals

The recitals set forth above are true and correct and are incorporated into this Agreement as though fully set forth herein.

Article 1. Definitions

As used in this Agreement, the following terms have the meanings set forth below. Other terms are defined where they first appear.

“Blodgett Easement” means the existing utility easement on the adjacent property at 380 Blodgett Street (APN 046-073-006), within which the Water Line connects to the existing planned utility connection in the Blodgett Street cul-de-sac, as described in Section 7.5. The Blodgett Easement is separate from the Easement and is not granted under this Agreement.

“Business Day” or “business day” means Monday through Friday, excluding holidays observed by the State of California, regardless of either Party’s alternative work schedule.

“Close-out Costs” means the reasonable, documented costs incurred by the District, at actual cost, to demobilize, secure and stabilize areas disturbed by the Water Line Work as required by the environmental approvals and permits, terminate or close out the Water Line Work of the District Consultants, and complete the final accounting under Article 5.

“District Consultants” means the design, environmental, and construction professionals retained for the combined work, including without limitation Capital Program Management, Inc. (“CPM”), Native Sage Environmental Consulting (“Native Sage”) and its subconsultant Pinecrest Research Corporation (“PEC”), Lionakis and its subconsultants BKF Engineers (“BKF”) and Quadriga, and Thompson Builders Corporation (“Thompson Builders”), together with their subconsultants and subcontractors.

“District Project” means the building expansion and remodel of the District’s facilities known as the MSMVCD Facility Improvement Project at the District Property.

“District Property” means the real property located in and around 595-597 Helman Lane, Cotati, California.

“Easement” means the new utility easement across the District Property that the District will grant to the City for the Water Line under Section 7.1, and “Easement Area” means the portion of the District Property described in the Easement. The Easement does not include the Blodgett Easement.

“Project Managers” means the individuals designated by each Party under Article 3 as its primary point of contact.

“Regulatory Agency” means any federal, state, regional, or local agency with permitting, approval, or enforcement authority over the Water Line Work, including, as applicable, the U.S. Army Corps of Engineers, the U.S. Fish and Wildlife Service, the California Department of Fish and Wildlife, the Regional Water Quality Control Board, and the City when acting in its regulatory capacity.

“Water Line Change Authorization” means a written document approved by both Project Managers under Section 4.3 that documents a change to the scope, schedule, or estimated Water Line Costs, including a change order for the Water Line Work under a District Consultant’s contract. The Water Line Change Authorization records the Parties’ approval of the change; the change order itself is issued by the District under the District Consultant’s contract.

“Water Line Work” means all design, environmental review, permitting, construction, inspection, and closeout work reasonably necessary to design and construct the Water Line, as described in Exhibit A (Scope of Work).

“Water Line Costs” means the actual, documented costs incurred by the District that are directly attributable to the Water Line Work, as described in Article 5 and allocated under Exhibit B.

“Wetland Mitigation Costs” means costs of avoidance, minimization, mitigation, monitoring, and compensation required by a Regulatory Agency associated with wetland and CTS habitat, as further described in Article 6 and Exhibit B.

Article 2. Purpose and Role of the District as Head Administrative and Supervising Agency

2.1. Purpose. The purpose of this Agreement is to set forth the terms under which the District will administer and supervise the Water Line Work in coordination with the District Project, and under which the City will reimburse the District for the Water Line Costs plus the administrative fee described in Article 5.

2.2. District as Head Administrative and Supervising Agency. The District shall serve as the head administrative and supervising agency for the Water Line Work. In that capacity, the District shall coordinate and direct the District Consultants, manage the schedule and interfaces between the Water Line Work and the District Project, and serve as the single point of contact with the District Consultants for the combined work. The District’s role under this Agreement is contractual and administrative. It is not a designation of lead agency under the California Environmental Quality Act (CEQA), which is addressed in Section 6.1.

2.3. Direction of Consultants. Native Sage, Lionakis, and Thompson Builders, and their respective subconsultants and subcontractors, shall report to and take direction from the District through its Project Manager and CPM with respect to the Water Line Work. The City shall not separately direct the District Consultants, but shall communicate through the District’s Project Manager as provided in Article 3.

2.4. City Retains Ownership of Water Line. Notwithstanding the District’s administering role, the Water Line is a City public facility. Upon acceptance, the City shall own, operate, and maintain the Water Line, subject to the Easement and to Article 7.

2.5. No Joint Venture. Nothing in this Agreement creates a partnership, joint venture, or agency relationship between the Parties beyond the limited administration described herein. Neither Party has authority to bind the other except as expressly provided.

Article 3. Project Managers and Points of Contact

3.1. District Project Manager. The District designates Peter Bonkrude, District Manager, as its Project Manager and primary point of contact for this Agreement. The District’s program manager, Capital Program Management (CPM), shall support the District Project Manager in the day-to-day administration of the Water Line Work. All formal direction to the District Consultants regarding the Water Line Work shall be issued through the District Project Manager or CPM.

3.2. City Project Manager. The City designates Craig Scott, Public Works Director, as its Project Manager and primary point of contact for this Agreement.

3.3. Coordination. The Project Managers shall confer as reasonably necessary to coordinate the Water Line Work, review progress and costs, and resolve day-to-day issues. Either Party may change its Project Manager by written notice to the other.

3.4. Notices. Formal notices under this Agreement shall be in writing and delivered by hand, email with confirmation, or U.S. mail to the addresses set forth in Article 12.

Article 4. Scope of Work

4.1. Water Line Work. The District shall administer the Water Line Work described in Exhibit A (Scope of Work), attached and incorporated by reference, and shall supervise the District Consultants in its performance.

4.2. Coordination with District Project. The Water Line Work shall be coordinated with the District Project so as to share mobilization and minimize repeated disturbance of the District Property. Where a cost, task, or impact is shared between the Water Line and the District Project, it shall be allocated in accordance with Exhibit B.

4.3. Changes. Changes to the scope, schedule, or estimated Water Line Costs, including each change order for the Water Line Work under a District Consultant's contract, shall be documented in a Water Line Change Authorization approved by both Project Managers before the affected work proceeds, except in the case of an emergency necessary to protect life, property, or the environment, which shall be documented as soon as practicable thereafter. The City Project Manager shall approve or disapprove each proposed Water Line Change Authorization in writing, stating the reasons for any disapproval, within five (5) business days after receiving it with supporting documentation. If the City does not respond within the applicable period, the District may proceed with the change, and its cost is a Water Line Cost, if the cost is within the remaining construction contingency shown in Exhibit B, and the District shall give the City written notice that it has proceeded. A change that exceeds the remaining contingency, or that would cause Water Line Costs to exceed the not-to-exceed amount, requires the City's written approval in every case and is subject to Section 5.7. Costs of delay, standby, or resequencing of the work caused by the City's untimely review of a Water Line Change Authorization are Water Line Costs.

Article 5. Costs, Administrative Fee, and Payment

5.1. City Responsibility for Water Line Costs. The City shall bear one hundred percent (100%) of the Water Line Costs — that is, the actual, documented costs directly attributable to the Water Line Work, including the City's Exhibit B allocated share of any shared costs and its Exhibit B allocated share of Wetland Mitigation Costs.

5.2. District Administrative Fee. In consideration of the District's administration, coordination, supervision and management of the Water Line Work, the City shall pay the District an administrative fee equal to two percent (2%) of the Water Line Costs (the "Administrative Fee"). The Administrative Fee shall be calculated on the Water Line Costs actually incurred and shall be shown as a separate line on each invoice.

5.3. Estimated Amount. The Parties' current good-faith estimate of the Water Line Costs and Administrative Fee is set forth in Exhibit B. The estimate is for planning and budgeting only; the City's

obligation is to reimburse actual Water Line Costs plus the Administrative Fee, subject to the not-to-exceed provisions of Section 5.7 and to Section 5.9.

Payment Method

The City shall pay its obligations by progress billing as follows:

5.4. Progress Billing. The District shall invoice the City not more frequently than monthly for Water Line Costs incurred during the billing period, plus the corresponding Administrative Fee. Each invoice shall be supported by reasonable documentation (consultant and contractor invoices, allocation calculations, and, where applicable, proof of payment). The City shall pay each undisputed invoice within thirty (30) days of receipt.

5.5. Documentation and Audit. The District shall maintain records of Water Line Costs and allocations for at least four (4) years after final payment. Upon reasonable notice, the City may inspect and audit such records, at the City's expense, to verify amounts billed.

5.6. Disputed Amounts. If the City disputes any portion of an invoice, the City shall timely pay the undisputed portion and provide written notice of the disputed portion with the basis for the dispute. The Project Managers shall attempt in good faith to resolve the dispute; unresolved disputes shall be handled under Article 11.

5.7. Not-to-Exceed and Overruns. The District shall not incur Water Line Costs that would cause the total to exceed the not-to-exceed amount stated in Exhibit B without the City's prior written authorization. The District shall notify the City promptly when incurred plus committed Water Line Costs are reasonably projected to reach ninety percent (90%) of that amount. Permit, plan check, review, and inspection fees of any Regulatory Agency, and Wetland Mitigation Costs, are included in the not-to-exceed amount up to the allowance shown in Exhibit B and are governed by Section 5.9.

5.8. No Markup on Fee. The Administrative Fee is the District's sole compensation for administering the Water Line Work. The District shall not apply additional markup to pass-through consultant or contractor costs beyond the Administrative Fee, except for shared-cost allocations calculated under Exhibit B. Any markup contained in a District Consultant's own proposal, such as a consultant's administrative charge on its subconsultant's fee, is part of the pass-through cost and is a Water Line Cost.

5.9. Permit Fees and Wetland Mitigation Costs. As of the Effective Date, environmental and regulatory permit fees and Wetland Mitigation Costs attributable to the Water Line have not been determined and are expected to be identified through the revised Initial Study and consultation with Regulatory Agencies. Exhibit B includes an allowance of \$42,554 for these costs, based on a placeholder provided by the City, and the allowance is included in the not-to-exceed amount. The allowance is an estimate only; the City's obligation is for the actual permit fees and Wetland Mitigation Costs attributable to the Water Line, allocated under Exhibit B and subject to Section 5.7. When such a cost is identified, the District shall provide the City a written estimate with supporting documentation, and the District shall not commit or incur the cost without the City's prior written approval, which shall be given or refused in writing within twenty (20) business days after receipt of the estimate and shall not be unreasonably withheld. Approved costs shall be billed at actual cost, plus the Administrative Fee, under Section 5.4. If the City does not give or refuse approval within the applicable period, or refuses approval, the District may defer the affected Water Line Work or remove the Water Line from any permit application shared with the District Project,

and costs of delay to the Water Line Work caused by the City's late response or refusal are Water Line Costs.

Article 6. Environmental Review and Wetland Mitigation

6.1. CEQA Coordination. The Water Line is being analyzed as part of the environmental review for the combined work. Under CEQA Guidelines section 15051(d), the Parties designate the City as the lead agency under CEQA for that review. The District, as the proponent of the District Project, is preparing the Initial Study and related documents through the District Consultants for the City's independent review and adoption, and will act as a responsible agency in approving the District Project. The District's role as head administrative and supervising agency under Article 2 does not make the District the CEQA lead agency. The Parties shall cooperate in completing the CEQA review, including the errata and analysis pertaining to the Water Line addition described in Exhibit A. The City, as the entity that will own and operate the Water Line, shall reasonably support the environmental review, including provision of project description information for the Water Line.

6.2. Installation Method and Wetland Impacts. The Water Line shall be installed by open-cut trench for approximately 550 linear feet of 10" PVC C900 pipe and by horizontal directional bore for approximately 200 linear feet of 10" fused HDPE pipe without casing, with the trenchless segment located to limit surface disturbance in wetland and CTS habitat. Pipe materials and installation methods are subject to the City's water system standards and the City's approval of the public improvement drawings. Based on information provided by the City, additional impacts to wetland and/or CTS habitat attributable to the Water Line are anticipated to be limited to no more than one-tenth (0.1) of an acre. This estimate shall be confirmed or revised through the updated Biological Resources Assessment and Initial Study, and the City's share of Wetland Mitigation Costs shall be based on the confirmed impact area.

6.3. City Share of Wetland Mitigation. The City shall bear its allocated share of Wetland Mitigation Costs attributable to the construction of the Water Line and its associated staging, construction access, and bore entry and exit pits, as allocated in Exhibit B. Where wetland or CTS mitigation serves both the District Project and the Water Line, the cost shall be allocated between them by relative area of impact under the formula in Section B-1 of Exhibit B. The City bears no Wetland Mitigation Costs for any area that the District Project would disturb without the Water Line.

6.4. Permits. The District shall coordinate applications for permits from Regulatory Agencies required for the Water Line Work. Regardless of which Party is the named applicant for any permit or for the City's review of the public improvement drawings, all permit, plan check, review, and inspection fees attributable to the Water Line are Water Line Costs, subject to Section 5.9.

Article 7. Easement, Access, and Ownership

7.1. Grant of Easement. The District shall grant, and the City shall accept, a new utility easement across the District Property for the installation, operation, maintenance, repair, and replacement of the Water Line, in a form and location reasonably acceptable to both Parties. The easement shall be granted by a separate Grant Deed of Easement executed, acknowledged, and recorded in the Official Records of Sonoma County as part of the project approvals. The Easement shall be substantially in the form agreed by the Parties, including reservation of the District's continued use of the Easement Area subject to reasonable restrictions to protect the Water Line, the City's obligation to maintain the Water Line and restore the District Property,

City indemnity and insurance, and the District's right to require relocation of the Water Line at the District's cost where relocation is reasonably necessary for the District's use, improvement, or expansion of its facilities on the District Property, subject to reasonable notice, a good-faith process, the City's approval of the relocation design, which shall not be unreasonably withheld, and the District's grant of a replacement easement at no cost to the City. The restrictions on the District's use of the Easement Area shall be limited to the following: the District shall not construct buildings or other permanent structures, or plant trees, over the Water Line within the Easement Area without the City's written consent, which shall not be unreasonably withheld. Paving, parking, drive aisles, curbs, fencing, lighting, landscaping other than trees, drainage improvements, and utility crossings that meet the City's standard separation requirements are permitted. The Parties shall locate the Water Line, through the design described in Exhibit A, where it least interferes with the District Project and the District's planned use of the District Property. BKF, under the Lionakis amendment described in Exhibit A, will prepare the legal description and plat for the Easement, and the City will prepare the grant form. If the City does not record the Easement, the cost of recording is a Water Line Cost.

7.1.1. Priority of Instruments. The recorded Easement governs the real-property interest in the District Property. This Agreement governs cost, payment, and construction administration. In the event of a conflict as to the property interest, the recorded Easement controls.

7.2. Access During Construction. The District shall provide the District Consultants reasonable access to the District Property to perform the Water Line Work, including access to staging areas and the bore entry and exit pits. Staging area(s) for the directional bore are anticipated to require approximately 2,500 to 3,500 square feet, at location(s) coordinated through the District Project Manager.

7.3. Restoration. Areas disturbed by the Water Line Work shall be restored to a condition reasonably equivalent to their pre-construction condition, consistent with the environmental approvals, as a Water Line Cost.

7.4. Ownership and Maintenance After Acceptance. Upon completion, testing, and acceptance of the Water Line, the City shall own, operate, maintain, and be responsible for the Water Line within the Easement, and the District shall have no obligation for its operation or maintenance.

7.5. Rights Outside the District Property. The Water Line extends beyond the District Property onto the adjacent property at 380 Blodgett Street (APN 046-073-006) to connect within the Blodgett Easement in the Blodgett Street cul-de-sac. The City is solely responsible, at its own cost and outside the Water Line Costs, for confirming that the Blodgett Easement permits the Water Line and for securing any other easement, right of entry, or other property right needed for the Water Line outside the District Property, and shall confirm in writing to the District that those rights are in place before construction of that segment begins.

Article 8. Term and Termination

8.1. Term. This Agreement takes effect on the Effective Date and continues until the Water Line Work is complete, the final accounting and payment under Article 5 are made, and the Easement is recorded, unless terminated earlier as provided herein.

8.2. Termination for Convenience by City. The City may terminate this Agreement for convenience upon thirty (30) days' written notice. In the event of such termination, the City shall pay to the District all Water

Line Costs incurred and non-cancellable commitments made through the effective date of termination, plus the Administrative Fee on those costs, plus Close-out Costs.

8.3. Termination for Cause. Either Party may terminate this Agreement for the other Party's material breach that remains uncured thirty (30) days after written notice describing the breach. The City remains responsible for Water Line Costs and the Administrative Fees incurred through termination.

8.4. Effect of Termination. Termination does not relieve the City of its obligation to pay for work performed and commitments made before termination, and does not affect provisions that by their nature survive, including indemnity, records/audit, and dispute resolution.

Article 9. Indemnification and Insurance

9.1. City Indemnity. To the fullest extent permitted by law, the City shall indemnify, defend, and hold harmless the District, its board members, officers, employees, and agents from and against claims, damages, losses, and expenses (including reasonable attorneys' fees) to the extent arising out of the Water Line Work, the City's ownership and operation of the Water Line, or the City's negligent acts, errors, or omissions under this Agreement, except to the extent caused by the District's sole negligence or willful misconduct. For claims arising out of the Water Line Work, the City's obligations under this Section apply only to the extent the claim is not caused by a District Consultant and the resulting loss is not paid under a District Consultant's indemnity or insurance.

9.2. District Indemnity. To the fullest extent permitted by law, the District shall indemnify, defend, and hold harmless the City, its elected and appointed officials, officers, employees, and agents from and against claims, damages, losses, and expenses (including reasonable attorneys' fees) to the extent arising out of the Water Line Work, or the District's negligent acts, errors, or omissions under this Agreement, except to the extent caused by the City's sole negligence or willful misconduct.

9.3. Consultant and Contractor Indemnity and Insurance. The District shall require the District Consultants performing Water Line Work to indemnify the City to the same extent they indemnify the District under their contracts, to carry commercially reasonable insurance (commercial general liability, automobile, workers' compensation, and, for design professionals, professional liability), and to name the District and the City, its elected and appointed officials, officers, employees, and agents, as additional insureds where appropriate, consistent with the District's standard contracting requirements and applicable law. On request, the District shall give the City copies of the indemnity and insurance provisions of the District Consultants' contracts and the certificates and endorsements naming the City.

9.4. Tender to District Consultants. The District shall promptly tender any claim arising out of the Water Line Work to the responsible District Consultants and their insurers, shall reasonably pursue its indemnity and insurance rights against them, and, at the City's request, shall assign to the City the District's rights against a District Consultant for that claim, to the extent those rights are assignable.

Article 10. Standard of Performance and Cooperation

10.1. District Standard. The District shall administer the Water Line Work in a diligent and workmanlike manner consistent with the standard applicable to a public agency administering similar public works, but does not guarantee the performance of the City-owned Water Line or the work of the District Consultants beyond the District's reasonable administration.

10.2. Cooperation. Each Party shall reasonably cooperate, provide information, and act in good faith and with reasonable promptness in reviews, approvals, and decisions necessary to keep the Water Line Work on schedule.

10.3. Coordination of Projects. The Parties shall cooperate in good faith to coordinate the Water Line Work and the District Project so that both are completed with the least practicable impact on the Parties, the District's operations, and the public, including by coordinating schedules, site access, staging, and public notice. Nothing in this Section requires the District to delay or modify the District Project for the benefit of the Water Line Work except as the District agrees in writing.

Article 11. Dispute Resolution

11.1. Meet and Confer. The Project Managers shall first attempt to resolve any dispute. If unresolved within fifteen (15) days, the dispute shall be escalated to the District Manager and the City Manager (or their designees), who shall meet and confer in good faith.

11.2. Mediation. If the dispute remains unresolved thirty (30) days after escalation, before either Party commences litigation, the Parties shall submit the dispute to non-binding mediation before a mutually agreeable mediator, with the cost shared equally between the Parties.

11.3. Governing Law and Venue. This Agreement is governed by the laws of the State of California. Venue for any action shall be in the Superior Court of California, County of Sonoma.

Article 12. General Provisions

12.1. Notices. All notices shall be delivered to:

To the District:	To the City:
Marin/Sonoma Mosquito & Vector Control District Attn: Peter Bonkrude, District Manager 595 Helman Lane Cotati, CA 94931 (707) 285-2200 pbonkrude@msmosquito.org	City of Cotati Attn: City Manager 201 W. Sierra Avenue Cotati, CA 94931 (707) 665-3622 dobid@cotaticity.gov

12.2. Entire Agreement. This Agreement, including its Exhibits, together with the Easement, constitutes the entire agreement between the Parties concerning the Water Line Work and supersedes prior negotiations and understandings on that subject.

12.3. Amendment. This Agreement may be amended only by a written instrument signed by both Parties, except that Water Line Change Authorizations approved by both Project Managers under Section 4.3 are effective for the matters they address.

12.4. Assignment. Neither Party may assign this Agreement without the other Party's prior written consent.

12.5. Severability. If any provision is held invalid by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

12.6. No Third-Party Beneficiaries. This Agreement is for the benefit of the Parties only and confers no rights on the District Consultants or any other third party.

12.7. Counterparts and Electronic Signatures. This Agreement may be executed in counterparts and by electronic signature, each of which shall be deemed an original.

12.8. Authority. Each signatory represents that he or she is authorized to execute this Agreement on behalf of the Party for which he or she signs, subject to any required governing-body approval.

Signatures

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

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

CITY OF COTATI

By: Peter Bonkrude District Manager

By: _____ City Manager

Date

Date

Approved as to form:

Approved as to form:

District Counsel

City Attorney

EXHIBIT A

Scope of Work — Helman Lane–Blodgett Street Water Line

A-1. Project Description

On behalf of the City of Cotati, the District will administer the design and construction of a new ten-inch (10”) water main of approximately 750 linear feet extending across the District Property to connect the existing City water main in Helman Lane (south) with an existing planned utility connection in the Blodgett Street cul-de-sac (north), located within the Blodgett Easement on the adjacent property at 380 Blodgett Street (APN 046-073-006), forming a looped connection that improves water system reliability in this area of the City. Across the District Property, the Water Line will be placed within the Easement, a new utility easement to be granted by the District under Section 7.1 and recorded as part of the project approvals.

A-2. Construction Method

The Water Line will be installed by a combination of open-cut and trenchless methods, consistent with the construction pricing used for the Exhibit B estimate (CPM, Option 2): approximately 550 linear feet of 10” PVC C900 pipe installed by open-cut trench and cover, and approximately 200 linear feet of 10” fused HDPE pipe installed by horizontal directional bore without casing, including bore entry and exit pits. The trenchless segment is intended to limit surface disturbance and impacts to wetland and CTS habitat. Pipe materials are subject to the City’s water system standards and approval of the public improvement drawings. Typical elements include:

- Bore entry and exit pits sized for the directional drilling rig, drilling fluid management, and pullback of the fused HDPE pipe.
- Fusion of HDPE pipe sections and connection of the HDPE segment to the PVC C900 segments with appropriate transition fittings.
- Open-cut trench, pipe bedding, backfill, and surface restoration for the approximately 550-foot open-cut segment.
- Connections (points of connection) to the existing City water mains at Helman Lane and in the Blodgett Street cul-de-sac.
- Boring duration to be confirmed by the contractor, plus connection, testing, and restoration.
- Staging area of approximately 2,500–3,500 square feet at location(s) coordinated with the District.

A-3. Design and Plan Set

Revisions to the combined Plan Set / Utility Plan to show the Water Line, the points of connection at Helman Lane and the Blodgett Street cul-de-sac, the open-cut segment, the directional bore entry and exit pits within the Easement, the physical access points at either end, and the equipment and materials staging area(s). Civil design and coordination to be provided through the District’s design team and CPM.

Design services are as described in the Lionakis Add Service Proposal – Public Water Main (Amendment No. 2, September 4, 2026), with civil engineering by BKF and landscape architecture by Quadriga: (1) legal description and plat for the Easement; (2) Civil Public Improvement Drawings for the Water Line in the City’s required format, submittal to the City, and response to up to two sets of City comments; (3) meetings

and project management; (4) construction support services and record drawings for the Water Line; and (5) coordination with the District's CEQA consultant and up to three CEQA exhibits. A topographic survey of the Water Line area will be performed by BKF under Additional Service Request 01 (August 24, 2026).

Items excluded from the Lionakis proposal, including geotechnical engineering, title and boundary survey work, and SWPPP preparation, are not included in the Lionakis amount shown in Exhibit B. If required for the Water Line, they are Water Line Costs handled under Section 4.3 unless already itemized in the construction pricing used for Exhibit B. The District Project already has a geotechnical report and SWPPP coverage. Each will be supplemented for the Water Line, including borings for the trenchless segment, and the cost of each supplement is a Water Line Cost.

A-4. Environmental Review (CEQA)

Preparation of the text edits and analysis pertaining to the Water Line addition, to be provided as an errata sheet to the Administrative Draft Initial Study (IS) Checklist so the City reviewer can review the Water Line changes separately from the base Ad-Draft IS. The errata will add the Water Line narrative to the Project Description and add text and analysis to at least the following IS Checklist sections:

- Aesthetics
- Biological Resources
- Cultural Resources
- Geology / Soils
- Noise
- Utilities and Service Systems
- Mandatory Findings of Significance

Additional IS Checklist sections (for example, Land Use or Transportation / Traffic) will be addressed if the City determines they are warranted. Environmental work to be performed by Native Sage and its subconsultants under the District's direction, as described in the Native Sage scope of work dated September 29, 2026, including an update to the Biological Resources Assessment by PEC, consultation with the Anthropological Services Center at Sonoma State University, permitting specific to the Water Line, and responses to City comments on the errata and the Public Draft IS.

A-5. Wetland / CTS Mitigation

Coordination and implementation of avoidance, minimization, and any required mitigation and monitoring associated with wetland and CTS habitat attributable to the Water Line. Based on the trenchless method, additional impacts attributable to the Water Line are anticipated to be limited to no more than 0.1 acre. PEC has noted that, where it is not bored, the Water Line may require trenching through jurisdictional wetland and Critical Habitat for the Sonoma DPS of California tiger salamander; the impact area will be confirmed in the updated Biological Resources Assessment. The City's allocated share of Wetland Mitigation Costs is addressed in Exhibit B and Section 5.9.

A-6. Construction Administration and Closeout

Construction by Thompson Builders under the District’s administration, including inspection, testing, disinfection, connection, restoration of disturbed areas, and closeout documentation. Upon acceptance, the Water Line becomes a City-owned facility per Article 7.

A-7. Roles

The District (through Peter Bonkrude, District Manager) and CPM (Omar Peña) serve as the points of contact and administer the Water Line Work. Native Sage (Christine Schneider) and PEC, Lionakis (Candace Harrison) with BKF and Quadriga, and Thompson Builders report to and take direction from the District for the Water Line Work. The City provides project description information, timely reviews and approvals, and funding as set forth in the Agreement and Exhibit B.

DRAFT

EXHIBIT B

Cost Allocation and Estimate

B-1. Cost Allocation Principles

Water Line Costs are the actual, documented costs directly attributable to the Water Line Work. Costs that serve only the Water Line are allocated 100% to the City. Costs that serve both the Water Line and the District Project (shared costs) are allocated between them as stated below. The 2% Administrative Fee applies to the City's allocated Water Line Costs only, not to the District Project.

- **Water-line-only costs:** open-cut and directional bore installation, 10" PVC C900 and fused HDPE pipe, points of connection, staging, access, and restoration for the Water Line, construction contingency, topographic survey, Water Line design, Easement legal description and plat, and CEQA coordination (Lionakis Amendment No. 2), CEQA errata for the Water Line, CPM Amendment No. 1, and Water-Line-specific permits — allocated 100% to the City.
- **Shared costs:** a cost that serves both the Water Line and the District Project, and is not already included in the Water Line construction price, is allocated in proportion to each project's measured use of the item (for example, days of use for shared equipment or a shared staging area, or square feet of disturbance for restoration). The District shall show the measurement and the calculation with the invoice. As of the Effective Date, no such cost is included in the estimate below; staging, access, and restoration for the Water Line are included in the construction price. Wetland mitigation is allocated as stated in the next paragraph.
- **Wetland mitigation:** the City bears the share attributable to the Water Line's incremental impact (anticipated ≤ 0.1 acre), allocated by relative acreage of impact unless the Parties agree otherwise in writing. "Incremental impact" means the acreage of wetland or CTS habitat disturbed by the Water Line Work, including its staging, construction access, and bore entry and exit pits, that lies outside the area the District Project would disturb without the Water Line, as mapped in the updated Biological Resources Assessment. The City bears no Wetland Mitigation Costs for any part of the Water Line that lies within the District Project's own disturbance area, for example beneath paving or other improvements built as part of the District Project. If a mitigation requirement or a wetland or CTS permit fee is charged separately for the Water Line, the City pays that amount.

B-2. Estimated Water Line Costs

The following is a good-faith planning estimate only. Dollar figures are taken from the consultant proposals, CPM Amendment No. 1, and CPM's construction pricing listed below. The City reimburses actual costs plus the Administrative Fee, subject to the not-to-exceed amount. Contingency is billed only to the extent actually used.

Water Line Cost Component	Allocation Basis	Estimated Amount
Water Line design, legal description and plat, construction support, CEQA coordination (Lionakis Amendment No. 2: Lionakis / BKF / Quadriga)	100% City	\$55,795.00

Water Line Cost Component	Allocation Basis	Estimated Amount
Topographic survey (BKF Additional Service Request 01; reimbursables billed at actual)	100% City	\$3,500.00
CEQA errata & analysis — Water Line (Native Sage \$47,175; PEC \$5,250 plus 10% admin \$525)	100% City	\$52,950.00
Environmental / regulatory permit fees (Water Line)	100% City	Included in allowance below
Construction: 550 LF open-cut 10" PVC C900 and 200 LF directional bore 10" fused HDPE (no casing), bore pits, connections (Thompson Builders; CPM pricing Option 2)	100% City	\$320,150.00
Construction design/escalation contingency (15% of construction)	100% City	\$48,022.50
Staging, access, restoration	100% City	Included in construction
Wetland / CTS mitigation Allowance — Water Line share (≤ 0.1 ac); including permit fees (Section 5.9)	Prorated by impact	\$42,554.00
CPM / project management attributable to Water Line (CPM Amendment No. 1)	100% City	\$51,000.00
Subtotal — Water Line Costs (including Section 5.9 allowance)		\$573,971.50
District Administrative Fee (2% of Water Line Costs)	2%	\$11,479.43
TOTAL ESTIMATED CITY OBLIGATION		\$585,450.93

Sources: Lionakis Add Service Proposal – Public Water Main, Amendment No. 2 (September 4, 2026); BKF Additional Service Request 01 (August 24, 2026); Native Sage scope of work (September 29, 2026) with PEC Estimate PEC00780 (September 29, 2026); CPM Contract Amendment #1; CPM construction pricing, Option 2 (October 2, 2026); City of Cotati placeholder for permit fees and wetland mitigation (October 2, 2026).

Not-to-Exceed Amount: \$585,450.93 (Water Line Costs plus Administrative Fee, including the allowance for permit fees and Wetland Mitigation Costs under Section 5.9). The District will not exceed this amount without the City's prior written authorization (Section 5.7).

EXHIBIT C

Water Line Alignment — Reference Exhibit

The following aerial reference depicts the general Water Line alignment across the District Property between Helman Lane (south) and Blodgett Street/Circle (north). The final alignment, easement location, points of connection, bore entry and exit pits, and staging area(s) shall be as shown on the approved Plan Set / Utility Plan and the recorded Easement.



Figure C-1. General Water Line alignment (red) across the District Property. Illustrative only.