

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

13151 E. Industrial Dr., Parlier, CA 93648
559-896-1085 | www.consolidatedmadca.gov

Board of Trustees Special Meeting
Friday, September 18, 2026
1:00PM

AGENDA

1. Roll Call:

2. Public Comments:

This is an opportunity for public comment on non-agenda items. The President reserves the right to limit the duration of each speaker to five (5) minutes. It is customary for the Board not to answer any questions impromptu.

3. Items of General Consent:

The following items are routine in nature and may be approved by one blanket motion upon unanimous consent. The President or any member of the Board of Trustees may request an item be pulled from Items of General Consent for a separate discussion.

- A. Approval of August Minutes**
- B. Approval of August 17, 2026 Policy Committee Minutes**
- C. Approval of August Payroll and Bills**
- D. Quarterly Investment Report**

4. CalPERS Actuarial Valuation:

The Manager will present the CalPERS annual actuarial valuation report for the District to the Board.

5. Discussion Regarding Repair of Damaged Entrance Gate at Clovis Facility:

The Board will discuss and possibly take action regarding the repair of the Clovis facility gate, damaged in a recent vehicle incident.

6. Adoption of Resolution No. 11-2026, Records Retention Policy:

The Board will consider adoption of Resolution No. 11-2026, adopting a Records Retention Policy, designated as Policy 1100, as a policy of the District.

7. Adoption of Resolution No. 12-2026, Amendment to Employee Policy Handbook – Paid Holidays:

The Board will consider adoption of Resolution No. 12-2026, amending Section 2040.11.1 of the Employee Policy Handbook to add Christmas Eve and New Year's Eve as recognized and observed paid holidays for Regular and Probationary Employees.

8. Adoption of Resolution No. 13-2026, Remote Work (Telecommuting) Policy:

The Board will consider adoption of Resolution No. 13-2026, adding Section 2020.13, "Remote Work (Telecommuting)," to the Employee Policy Handbook.

9. Adoption of Resolution No. 14-2026, Social Media Policy:

The Board will consider adoption of Resolution No. 14-2026, adopting a Social Media Policy, designated as Policy 2127, as a policy of the District.

10. Meeting Reports:

Reports on District participation at authorized meetings will be given by those who attended.

11. Manager's Report:

This is an opportunity for the Manager to report on District activities.

12. Board General Discussion:

This is an opportunity for Board Members to ask questions for clarification, provide information to staff, request staff to report back on a matter or direct staff to place a matter on a subsequent agenda.

13. Adjournment:

**Minutes of a Meeting of the Board of Trustees of the
Consolidated Mosquito Abatement District
August 17, 2026**

A meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office, in Parlier at 1:00 PM on August 17, 2026.

1. **Roll Call:** President Smith called the meeting to order at 1:01 PM.

Trustees Present:

Tokuo Fukuda	Kingsburg
Mary Anne Hill	County of Fresno
Abe Isaak	Reedley
Charles Lockhart	Orange Cove
Michelle Lopez	Parlier
Craig Mellon	Fowler
Ward Scheitrum	Fresno
Charles Smith	Selma
Karen Steinhauer	Sanger
Bruce Taylor	County of Fresno
John Varin	Clovis

Trustees Absent:

Others Present:

Jodi Holeman	District Manager
Karan Cox	Office Administrator

2. **Public Comments:** None.
3. **Items of General Consent:** The following items are routine in nature and may be approved by one blanket motion upon unanimous consent. The President or any member of the Board of Trustees may request an item be pulled from Items of General Consent for a separate discussion.
 - A. **Approval of July Minutes**
 - B. **Approval of July Payroll and Bills**

A motion was made by Trustee Hill, seconded by Trustee Lockhart, and passed by unanimous vote to approve the items of General Consent.

4. **Employee Health Benefits Program:** A motion was made by Trustee Mellon, seconded by Trustee Scheitrum and passed by unanimous vote to approve the continued District coverage of full insurance and HSA premium costs under the SDRMA health benefits program medical plan rates, as presented, for the 2027 calendar year for all eligible employees in accordance with District policies.

5. **Revised SDRMA Health Benefits Program Memorandum of Understanding (MOU):** A motion was made by Trustee Isaak, seconded by Trustee Taylor and passed by a roll call vote of 11 – 0 to approve resolution 09-2026, “A Resolution of the Board of Trustees of the Consolidated Mosquito Abatement District Approving the Form of and Authorizing the Execution of a Revised Memorandum of Understanding and Authorizing Continued Participation in the Special District Risk Management Authority’s Health Benefits Program”.
6. **Discussion Regarding Repair of Damaged Entrance Gate at Clovis Facility:** The Board discussed the repair of the Clovis facility gate, damaged in a recent vehicle incident. No action was taken.
7. **Meeting Reports:** An oral report was given by Trustee Taylor on his virtual attendance at the VCJPA Special Board of Directors meeting on July 28, 2026.
8. **Manager’s Report:** District Manager Holeman provided the Board with the July program update and answered Board questions regarding West Nile virus activity in Fresno County.
9. **Board General Discussion:** The Board inquired about the final decision made regarding contracting for this year’s aerial survey.
10. **Adjournment:** The meeting ended at 2:00 PM. The next Board meeting will be held on Friday, September 18, 2026.

Attested
Member, Board of Trustees

**Minutes of a Special Meeting of the Board of Trustees of the
Consolidated Mosquito Abatement District
August 17, 2026**

A special meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office in Parlier, at 11:00 AM on August 17, 2026.

1. **Roll Call:** President Smith called the meeting to order at 11:01 AM:

Committee Members Present:

Charles Lockhart	Orange Cove	
Craig Mellon	Fowler	Arrived at 11:05 AM
Ward Scheitrum	Fresno	
Charles Smith	Selma	
Karen Steinhauer	Sanger	
Bruce Taylor	County of Fresno	
John Varin	Clovis	Arrived at 11:07 AM

Committee Members Absent:

Tokuo Fukuda	Kingsburg
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Others Present:

Jodi Holeman	District Manager
Karan Cox	Office Administrator

2. **Public Comments:** None.

3. **Policy Review:** The committee reviewed the proposed policies and made recommendations.

3a. A motion was made by Trustee Lockhart, seconded by Trustee Scheitrum and passed by unanimous vote to recommend to the full Board the Social Media Policy as presented pending legal review.

3b. A motion was made by Trustee Taylor, seconded by Trustee Mellon and passed by unanimous vote to recommend to the full Board the Records Retention policy as presented pending legal review.

3c. A motion was made by Trustee Mellon, seconded by Trustee Taylor and passed by unanimous vote to recommend to the full Board the Remote Work Policy as presented pending legal review.

3d. A motion was made by Trustee Mellon, seconded by Trustee Scheitrum and passed by unanimous vote to recommend to the full Board an updated Holiday Policy as presented.

4. **Adjournment:** The meeting was adjourned at 12:28 PM.

Attested
Member, Board of Trustees

Consolidated Mosquito Abatement District
Monthly Expenses
August 2026

BMO Checks

Check #	Amount	Employee Amount	District Amount	Payee	Description
33986	\$2,493.75			Amy L Garcia	Payroll - Full-Time Employee
33987	\$1,424.29			Andrew Chavez	Payroll - Seasonal Employee
33988	\$1,869.84			Anita Munoz	Payroll - Seasonal Employee
33989	\$1,398.76			Anthony Marty Martinez	Payroll - Seasonal Employee
33990	\$1,454.71			Celestine Yang	Payroll - Seasonal Employee
33991	\$1,799.92			Cheng Vang	Payroll - Seasonal Employee
33992	\$3,270.27			Chris K Monis	Payroll - Full-Time Employee
33993	\$1,795.06			Chulong Vang	Payroll - Seasonal Employee
33994	\$576.26			Clarita Ramblas	Payroll - Seasonal Employee
33995	\$1,525.69			David Rodriguez	Payroll - Seasonal Employee
33996	\$2,098.46			Derek Hill	Payroll - Full-Time Employee
33997	\$2,646.51			Devon R Cornel	Payroll - Full-Time Employee
33998	\$2,552.66			Donald R McNiel	Payroll - Full-Time Employee
33999	\$1,484.88			Emmanuel Okposio	Payroll - Seasonal Employee
34000	\$1,224.09			Enrique Garcia-Chimal	Payroll - Seasonal Employee
34001	\$1,403.44			Eric Ferguson	Payroll - Seasonal Employee
34002	\$749.71			Frank Zuniga	Payroll - Seasonal Employee
34003	\$2,745.15			Gha Vang	Payroll - Full-Time Employee
34004	\$1,497.71			Hovsep Muradyan	Payroll - Seasonal Employee
34005	\$2,006.14			Jacob Uribe	Payroll - Seasonal Employee
34006	\$2,129.30			Jesse Hernandez	Payroll - Seasonal Employee
34007	\$4,526.98			Jodi J Holeman	Payroll - Full-Time Employee
34008	\$1,360.75			Jorge Rivas Maya	Payroll - Seasonal Employee
34009	\$2,357.60			Jose L Moreno	Payroll - Full-Time Employee
34010	\$1,248.24			Joshua Cornelius	Payroll - Seasonal Employee
34011	\$2,703.96			Jovana Benavides	Payroll - Full-Time Employee
34012	\$1,707.44			Justin Lor	Payroll - Seasonal Employee

Consolidated Mosquito Abatement District
Monthly Expenses
August 2026

Check #	Amount	Employee Amount	District Amount	Payee	Description
34013	\$981.19			Kamaljit Bath	Payroll - Seasonal Employee
34014	\$2,112.53			Karan L Cox	Payroll - Full-Time Employee
34015	\$3,251.75			Katherine Ramirez	Payroll - Full-Time Employee
34016	\$1,411.68			Lewis Nunes	Payroll - Seasonal Employee
34017	\$1,497.71			Logan McIntyre	Payroll - Seasonal Employee
34018	\$1,497.71			Logan Ritter	Payroll - Seasonal Employee
34019	\$1,454.71			Mathew Hepner	Payroll - Seasonal Employee
34020	\$2,155.14			Robert Martinez	Payroll - Seasonal Employee
34021	\$1,835.76			Roger Vang	Payroll - Seasonal Employee
34022	\$2,845.41			Salman Sakib	Payroll - Full-Time Employee
34023	\$1,662.30			Sandra Ventura	Payroll - Seasonal Employee
34024	\$1,490.34			Stephanie Walton Woods	Payroll - Seasonal Employee
34025	\$1,558.07			Yicherpe Vang	Payroll - Seasonal Employee
34026	\$3,360.26			EDD	Employee Personal Income Tax
34027	\$24,712.28	\$16,616.14	\$8,096.14	CMAD	Employee & District - Federal, FICA, M/C
34028	\$10,776.24	\$4,822.34	\$5,953.90	CalPERS	Retirement - Employee & District portions
34029	\$3,090.00			MissionSquare-303789	Employee 457 (b) Deferred Compensation
34030	\$1,275.00			Valley First Credit Union	Employee credit union
34031	\$748.00			California State Disbursement Un	Withholding order
34032	\$71.68			American Family Life Assurance	Life Insurance
34033	\$1,044.00			AT&T	Telephone / internet - Parlier facility
34034	\$966.70			City of Clovis	Water, sewer & disposal - Clovis facility
34035	\$320.00			Expert Gate Repair	Gate repair - Parlier facility
34036	\$46.78			Mid-Valley Disposal	Disposal - Selma facility
34037	\$43.49			Mid-Valley Disposal	Disposal - Clovis facility
34038	\$295.27			Matson Alarm Co	Alarm systems
34039	\$1,206.11			City of Parlier	Water, sewer & disposal - Parlier facility
34040	\$9.13			P G & E	Gas charges - Clovis facility
34041	\$14.63			P G & E	Electric charges - Selma facility

Consolidated Mosquito Abatement District
Monthly Expenses
August 2026

Check #	Amount	Employee Amount	District Amount	Payee	Description
34042	\$23,282.34			SDRMA	Monthly health, dental & vision premium
34043	\$14.30			SoCal Gas	Gas charges - Caruthers facility
34044	\$70.20			SoCal Gas	Gas charges - Parlier facility
34045	\$18,621.36			Wex Bank - Valero	Fuel
34046	\$193.30			World Oil Environmental Service	Waste oil recycling
34047	\$2,493.77			Amy L Garcia	Payroll - Full-Time Employee
34048	\$1,474.32			Andrew Chavez	Payroll - Seasonal Employee
34049	\$1,644.67			Anita Munoz	Payroll - Seasonal Employee
34050	\$1,669.72			Anthony Marty Martinez	Payroll - Seasonal Employee
34051	\$1,412.25			Celestine Yang	Payroll - Seasonal Employee
34052	\$2,159.32			Cheng Vang	Payroll - Seasonal Employee
34053	\$3,270.03			Chris K Monis	Payroll - Full-Time Employee
34054	\$2,021.48			Chulong Vang	Payroll - Seasonal Employee
34055	\$1,873.45			Clarita Ramblas	Payroll - Seasonal Employee
34056	\$1,648.84			David Rodriguez	Payroll - Seasonal Employee
34057	\$2,098.25			Derek DW Hill	Payroll - Full-Time Employee
34058	\$2,646.53			Devon R Cornel	Payroll - Full-Time Employee
34059	\$2,552.65			Donald R McNiel	Payroll - Full-Time Employee
34060	\$1,633.69			Emmanuel Okposio	Payroll - Seasonal Employee
34061	\$1,086.20			Enrique Garcia-Chimal	Payroll - Seasonal Employee
34062	\$1,580.49			Eric L Ferguson	Payroll - Seasonal Employee
34063	\$818.69			Frank Zuniga	Payroll - Seasonal Employee
34064	\$2,745.14			Gha Vang	Payroll - Full-Time Employee
34065	\$1,505.61			Hovsep Muradyan	Payroll - Seasonal Employee
34066	\$2,286.08			Jacob Uribe	Payroll - Seasonal Employee
34067	\$2,381.96			Jesse Hernandez	Payroll - Seasonal Employee
34068	\$4,526.98			Jodi J Holeman	Payroll - Full-Time Employee
34069	\$1,369.97			Jorge Rivas Maya	Payroll - Seasonal Employee
34070	\$2,357.36			Jose L Moreno	Payroll - Full-Time Employee

Consolidated Mosquito Abatement District
Monthly Expenses
August 2026

Check #	Amount	Employee Amount	District Amount	Payee	Description
34071	\$1,107.44			Joshua Cornelius	Payroll - Seasonal Employee
34072	\$2,703.96			Jovana Benavides	Payroll - Full-Time Employee
34073	\$1,860.80			Justin Lor	Payroll - Seasonal Employee
34074	\$830.72			Kamaljit Bath	Payroll - Seasonal Employee
34075	\$2,112.53			Karan L Cox	Payroll - Full-Time Employee
34076	\$3,251.75			Katherine Ramirez	Payroll - Full-Time Employee
34077	\$1,454.71			Lewis A Nunes	Payroll - Seasonal Employee
34078	\$1,619.83			Logan McIntyre	Payroll - Seasonal Employee
34079	\$1,619.83			Logan Ritter	Payroll - Seasonal Employee
34080	\$1,590.69			Mathew Hepner	Payroll - Seasonal Employee
34081	\$2,591.05			Robert D Martinez	Payroll - Seasonal Employee
34082	\$2,002.28			Roger Vang	Payroll - Seasonal Employee
34083	\$2,845.41			Salman Sakib	Payroll - Full-Time Employee
34084	\$1,828.53			Sandra Ventura Sierra	Payroll - Seasonal Employee
34085	\$1,403.40			Stephanie Walton Woods	Payroll - Seasonal Employee
34086	\$1,232.88			Yicherpe Vang	Payroll - Seasonal Employee
34087	\$3,548.01			EDD	Employee Personal Income Tax
34088	\$25,567.60	\$17,132.30	\$8,435.30	CMAD	Employee & District - Federal, FICA, M/C
34089	\$10,906.81	\$4,886.88	\$6,019.93	CalPERS	Retirement - Employee & District portions
34090	\$815.00			California State Disbursement Un	Withholding order
34091	\$3,090.00			MissionSquare-303789	Employee 457 (b) Deferred Compensation
34092	\$1,275.00			Valley First Credit Union	Employee credit union
34093	\$1,092.42			Michelle Lopez	Travel Expenses - CSDA Leadership Academy
34094	\$1,084.82			Charles Smith	Travel Expenses - CSDA Leadership Academy
34095	\$1,119.78			Bruce Taylor	Travel Expenses - CSDA Leadership Academy
34096	\$42.13			AT&T	800 Number
34097	\$1,039.06			AT&T	Telephone / internet - Parlier facility
34098	\$49.95			DoorKing, Inc.	Monthly gate cell service
34099	\$1,365.40			Expert Gate Repair	Gate repair - Parlier facility

Consolidated Mosquito Abatement District
Monthly Expenses
August 2026

Check #	Amount	Employee Amount	District Amount	Payee	Description
34100	\$1,206.11			City of Parlier	Water, sewer & disposal - Parlier facility
34101	\$2,227.32			P G & E	Electric charges - Parlier facility
34102	\$18.17			P G & E	Electric & gas charges - Sanger facility
34103	\$2,208.83			Verizon Wireless	Cell phones / tablets
34104	\$316.32			Academy Upholstery	Vehicle repairs
34105	\$400.00			All-Pro Janitorial Services, Inc.	Janitorial services
34106	\$372.14			AutoZone, Inc.	Repair parts / lubricants / field equipment
34107	\$226.69			Battery Systems, Inc.	Batteries
34108	\$58.09			California Water Service Co	Water - Selma facility
34109	\$42,002.24			Clarke Mosquito Control	Insecticides
34110	\$377.33			FedEx	Mosquito sample shipping
34111	\$70.00			Fedor Plumbing	Backflow testing
34112	\$350.66			Goodsuite	Copier maintenance & repair
34113	\$151.86			Kimball Midwest	Shop supplies
34114	\$405.00			Kings Industrial Occ Med Ctr	Pre-employment physicals
34115	\$3,892.12			Linde Gas & Equipment	Dry ice
34116	\$270.00			Lozano Smith	Legal fees
34117	\$129.90			Matson Alarm	Alarm systems
34118	\$994.65			Mission Uniform Service	Uniforms & safety
34119	\$180.93	\$32.36	\$148.57	Mutual of Omaha	Life insurance
34120	\$177.23			Napa	Repair parts
34121	\$638.41			Nelson's Ace Hardware	Building & ground / field equipment / shop supplies
34122	\$115.17			O'Reilly Auto Parts	Repair parts
34123	\$1,001.35			PBM Supply & Mfg., Inc.	Field equipment
34124	\$147.76			City of Sanger	Water, sewer & disposal - Sanger facility
34125	\$3,492.26			U.S. Bank Corporate Payment	Credit card statement - see transaction list
Total	\$357,706.72	\$215,882.10	\$141,824.62		

Consolidated Mosquito Abatement District
Monthly Expenses
August 2026

County of Fresno Checks

Check #	Amount	Payee	Description
315822	\$173,290.98	Consolidated Mosquito	Transfer funds to checking
315823	\$128,961.95	Consolidated Mosquito	Transfer funds to checking
315824	\$55,453.79	Consolidated Mosquito	Transfer funds to checking
	\$357,706.72		

Summary of August Expenses

August 2026 Salaries & Wages	\$215,882.10
August 2026 Maintenance & Operations	\$141,824.62
Total August 2026 Expenditures	\$357,706.72

Consolidated Mosquito Abatement District
Monthly Budget Summary
August 2026

ACCOUNT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET FY 2026/2027	CURRENT BUDGET FY 2026/2027	SPENT TO DATE	BALANCE AUG 31, 2026	PERCENT OF BUDGET	VARIANCE FY 2026/2027
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>							
6101-01	Salaried Wages & Trustee Allowance	\$1,380,000.00	\$1,380,000.00	\$212,021.32	\$1,167,978.68	15%	\$0.00
6101-06	Hourly Wages & Extra Help	\$930,000.00	\$930,000.00	\$224,012.56	\$705,987.44	24%	\$0.00
6101-02	FICA Employers Contribution	\$180,000.00	\$180,000.00	\$33,394.23	\$146,605.77	19%	\$0.00
6101-03	Unemployment Insurance	\$25,000.00	\$25,000.00	\$10,715.05	\$14,284.95	43%	\$0.00
6101-04	Retirement District's Payment	\$155,000.00	\$155,000.00	\$24,368.72	\$130,631.28	16%	\$0.00
6101-08	CalPERS UAL Payment	\$50,000.00	\$50,000.00	\$46,403.00	\$3,597.00	93%	\$0.00
6101-05	Group Health Insurance & Wellness Benefits	\$335,000.00	\$335,000.00	\$58,297.00	\$276,703.00	17%	\$0.00
	TOTALS	\$3,055,000.00	\$3,055,000.00	\$609,211.88	\$2,445,788.12	20%	\$0.00
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>							
6102-01	Insecticides & Herbicides	\$605,000.00	\$605,000.00	\$235,491.86	\$369,508.14	39%	\$0.00
6102-02	Power Spray & Field Equipment	\$40,000.00	\$40,000.00	\$2,707.33	\$37,292.67	7%	\$0.00
6102-04	Fish Program	\$10,000.00	\$10,000.00	\$258.73	\$9,741.27	3%	\$0.00
6102-05	Building & Ground Maintenance	\$45,000.00	\$45,000.00	\$5,929.80	\$39,070.20	13%	\$0.00
6102-06	Airplane Expense	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0%	\$0.00
6102-07	Pre-Employment & Misc. Expenses	\$10,000.00	\$10,000.00	\$624.96	\$9,375.04	6%	\$0.00
6102-08	Janitorial & Facility Supplies	\$6,000.00	\$6,000.00	\$601.02	\$5,398.98	10%	\$0.00
6102-09	Environmental Compliance & Disposal	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0%	\$0.00
	TOTALS	\$722,000.00	\$722,000.00	\$245,613.70	\$476,386.30	34%	\$0.00
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>							
6103-01	Fuel & Lubricants	\$195,000.00	\$195,000.00	\$38,318.52	\$156,681.48	20%	\$0.00
6103-02	Repairs & Shop Tools	\$47,000.00	\$47,000.00	\$2,424.98	\$44,575.02	5%	\$0.00
6103-03	Tires & Batteries	\$20,000.00	\$20,000.00	\$700.02	\$19,299.98	4%	\$0.00
	TOTALS	\$262,000.00	\$262,000.00	\$41,443.52	\$220,556.48	16%	\$0.00
<u>UTILITIES & COMMUNICATIONS</u>							
6104-01	Heat, Light & Power	\$50,000.00	\$50,000.00	\$4,215.52	\$45,784.48	8%	\$0.00
6104-04	Water Sewer & Disposal	\$27,000.00	\$27,000.00	\$4,007.53	\$22,992.47	15%	\$0.00
6105-01	Telephone & Internet	\$32,000.00	\$32,000.00	\$3,169.19	\$28,830.81	10%	\$0.00
6105-02	Cellular Services	\$65,000.00	\$65,000.00	\$4,371.87	\$60,628.13	7%	\$0.00
	TOTALS	\$174,000.00	\$174,000.00	\$15,764.11	\$158,235.89	9%	\$0.00

Consolidated Mosquito Abatement District
Monthly Budget Summary
August 2026

ACCOUNT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET FY 2026/2027	CURRENT BUDGET FY 2026/2027	SPENT TO DATE	BALANCE AUG 31, 2026	PERCENT OF BUDGET	VARIANCE FY 2026/2027
<u>OFFICE SUPPLIES & EXPENSE</u>							
6106-02	Postage, Shipping & Mailing Services	\$5,000.00	\$5,000.00	\$77.49	\$4,922.51	2%	\$0.00
6106-03	Printing & Reproduction Services	\$6,000.00	\$6,000.00	\$95.80	\$5,904.20	2%	\$0.00
6106-04	Office Equip Repairs & Maintenance	\$10,000.00	\$10,000.00	\$612.56	\$9,387.44	6%	\$0.00
6106-05	Office Supplies	\$16,000.00	\$16,000.00	\$363.14	\$15,636.86	2%	\$0.00
6106-06	Office Equipment & Furniture	\$15,000.00	\$15,000.00	\$26.14	\$14,973.86	0%	\$0.00
	TOTALS	\$52,000.00	\$52,000.00	\$1,175.13	\$50,824.87	2%	\$0.00
<u>INSURANCE</u>							
6107-01	Liability, Property & Auto	\$124,000.00	\$124,000.00	\$118,065.45	\$5,934.55	95%	\$0.00
6107-02	Workers Compensation	\$83,000.00	\$83,000.00	\$80,406.00	\$2,594.00	97%	\$0.00
	TOTALS	\$207,000.00	\$207,000.00	\$198,471.45	\$8,528.55	96%	\$0.00
<u>TRAVEL & SUBSISTENCE EXPENSE</u>							
6108-01	Meetings & Travel Allowance	\$105,000.00	\$105,000.00	\$5,052.24	\$99,947.76	5%	\$0.00
6108-03	Meals & Refreshments	\$6,000.00	\$6,000.00	\$344.16	\$5,655.84	6%	\$0.00
	TOTALS	\$111,000.00	\$111,000.00	\$5,396.40	\$105,603.60	5%	\$0.00
<u>MISCELLANEOUS EXPENDITURES</u>							
6109-01	Rent: Land, Buildings and Equipment	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	0%	\$0.00
6109-02	Dues, Memberships & Regulatory Fees	\$45,000.00	\$45,000.00	\$17,215.00	\$27,785.00	38%	\$0.00
6109-03	Outreach, Education & Publicity	\$37,000.00	\$37,000.00	\$2,442.18	\$34,557.82	7%	\$0.00
6109-04	Accounting	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0%	\$0.00
6109-05	Legal	\$12,000.00	\$12,000.00	\$1,125.00	\$10,875.00	9%	\$0.00
6109-06	County Service Charge	\$92,000.00	\$92,000.00	\$0.00	\$92,000.00	0%	\$0.00
6109-07	Uniforms, Safety Apparel & Equipment	\$50,000.00	\$50,000.00	\$2,897.99	\$47,102.01	6%	\$0.00
6109-08	Surveillance & Research	\$100,000.00	\$100,000.00	\$12,465.56	\$87,534.44	12%	\$0.00
6109-09	Other Miscellaneous Expenditures	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	0%	\$0.00
6109-10	GIS & GPS Equipment	\$15,000.00	\$15,000.00	\$2,817.88	\$12,182.12	19%	\$0.00
6109-11	Software, Tech & Subscription Services	\$67,000.00	\$67,000.00	\$20,507.49	\$46,492.51	31%	\$0.00
	TOTALS	\$466,000.00	\$466,000.00	\$59,471.10	\$406,528.90	13%	\$0.00
TOTAL OPERATIONAL EXPENDITURES		\$5,049,000.00	\$5,049,000.00	\$1,176,547.29	\$3,872,452.71		\$0.00

Consolidated Mosquito Abatement District
Monthly Budget Summary
August 2026

ACCOUNT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET FY 2026/2027	CURRENT BUDGET FY 2026/2027	SPENT TO DATE	BALANCE AUG 31, 2026	PERCENT OF BUDGET	VARIANCE FY 2026/2027
<u>CAPITAL OUTLAY</u>							
6110-01	Office & Lab Furniture & Equipment	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	0%	\$0.00
6110-02	Auto Equipment	\$330,000.00	\$330,000.00	\$0.00	\$330,000.00	0%	\$0.00
6110-03	Shop Equipment	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	0%	\$0.00
6110-04	Field Equipment	\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	0%	\$0.00
6110-05	Building & Ground Improvement	\$200,000.00	\$200,000.00	\$0.00	\$200,000.00	0%	\$0.00
6110-06	Loan & Lease Purchase Payments	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
TOTAL CAPITAL OUTLAY EXPENDITURES		\$720,000.00	\$720,000.00	\$0.00	\$720,000.00	0%	\$0.00
TOTAL EXPENDITURES		\$5,769,000.00	\$5,769,000.00	\$1,176,547.29	\$4,592,452.71	20%	\$0.00
<u>Special Projects Reserve</u>		\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	0%	\$0.00
<u>MVCAC SSJVR Mutual Aid Reserve</u>		\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	0%	\$0.00
<u>Contingency Reserve</u>		\$500,000.00	\$500,000.00	\$0.00	\$500,000.00	0%	\$0.00
<u>Building Reserve</u>		\$2,000,000.00	\$2,000,000.00	\$0.00	\$2,000,000.00	0%	\$0.00
<u>Equipment Reserve</u>		\$500,000.00	\$500,000.00	\$0.00	\$500,000.00	0%	\$0.00
<u>General Reserve</u>		\$5,786,000.00	\$5,786,000.00	\$0.00	\$5,786,000.00	0%	\$0.00
TOTAL RESERVES		\$9,036,000.00	\$9,036,000.00	\$0.00	\$9,036,000.00	0%	\$0.00
TOTAL EXPENDITURES AND RESERVES		\$14,805,000.00	\$14,805,000.00	\$1,176,547.29	\$13,628,452.71		

**Consolidated Mosquito Abatement District
Monthly Budget Summary
August 2026**

FRESNO COUNTY ACCOUNT- BMO

CASH ON HAND, JULY 31, 2026	\$8,896,324.05
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
AUGUST REVENUE	\$0.00
AUGUST INTEREST	\$82,908.18
TAXES - FRESNO COUNTY / KINGS COUNTY	\$93,171.14
TOTAL REVENUE FOR AUGUST	<u>\$176,079.32</u>
SUB-TOTAL	\$9,072,403.37
COUNTY ADMIN COST FOR FY W/H BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	(\$357,706.72)
CASH ON HAND, AUGUST 31, 2026	\$8,714,696.65

YEARLY REVENUE THROUGH 07-31-26	\$45,422.46
AUGUST REVENUE	<u>\$176,079.32</u>
YEARLY REVENUE THROUGH 08-31-26	\$221,501.78

CMAD CHECKING ACCOUNT - BMO

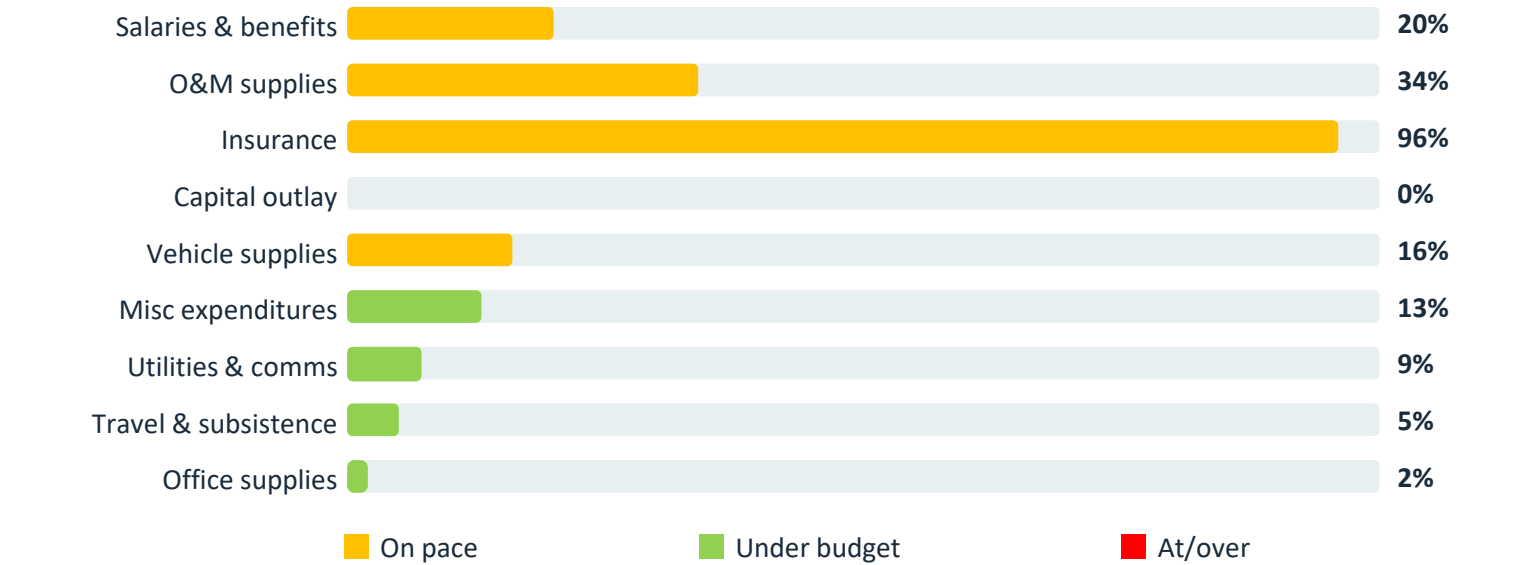
CASH ON HAND, JULY 31, 2026	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$357,706.72
AUGUST EXPENDITURES	<u>(\$357,706.72)</u>
CASH ON HAND, AUGUST 31, 2026	\$135,000.00

Consolidated Mosquito Abatement District

Monthly Budget Summary — August 2026 | Fiscal Year 2026/27

Total expenditures \$1,176,547.29 8% of \$14,805,000 total budget	Operating expenditures 23% spent \$1,176,547.29 of \$5,049,000	Capital outlay 0% spent \$0.00 of \$720,000	Cash on hand, 8/31/26 \$8,849,696.65 FRS County + checking accounts
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Percent of current budget spent, by category — August 2026 (Month 2 of FY 2026/27)



MONTHLY EXPENDITURES (\$K)



Jul spike: annual insurance & UAL lump-sum payments (budgeted). Aug reflects a normal operating month.

Insurance & UAL note

Insurance (96% spent) and the CalPERS UAL payment (93% of its own line item, within Salaries) are not overspending. Liability/property/auto and workers' comp premiums, plus the CalPERS unfunded liability payment, were paid as one-time annual lump sums in July. These lines will stay near 95-100% for the rest of FY 2026/27 while other categories climb gradually with monthly spending.

Cash position

FRS County account, 8/31/26	\$8,714,696.65
CMAD checking account, 8/31/26	\$135,000.00
Total cash on hand	\$8,849,696.65
August revenue	\$176,079.32
Yearly revenue through 8/31/26*	\$221,501.78

*Yearly revenue resets each July 1; county property-tax revenue posts as it becomes available during the fiscal year.

Account Number :
Unique ID: XXXX XXXX XXXX 6609
CONSOLIDATED MOSQUITO
Statement Date : 09-07-2026



Page 1 of 4

Corporate Account Summary		Payment Information	
Previous Balance	\$6,999.14	Amount Due	\$3,492.26
Purchases and Other Charges	\$3,583.14	Payment due in accordance with your agreement with U.S. Bank.	
Cash Advances	\$0.00	QUESTIONS OR TO REPORT A LOST OR STOLEN CARD, CALL CUSTOMER SERVICE 1-800-344-5696	
Cash Advance Fees	\$0.00	To overnight or courier a payment, please send to:	
Late Payment Charges	\$0.00	Corporate Payment Systems	
Credits	\$90.88 CR	3180 Rider Trail S, Department 790428	
Payments	\$6,999.14 PY	Earth City, MO 63045-1518	
New Balance	\$3,492.26		
Disputed Amount	\$0.00		

Corporate Account Activity				
CONSOLIDATED MOSQUITO Account Number: Unique ID: XXXX XXXX XXXX 6609			Total Corporate Activity \$6,999.14 CR	
Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-21	08-21	74798266233623300012537	PAYMENT-THANK YOU Q	6,999.14 PY
New Activity				
SALMAN SAKIB Account Number: Unique ID: XXXX XXXX XXXX 0840		Purchases Cash Advances Cash Advances Fees Credits	\$27.53 \$0.00 \$0.00 \$0.00 CR	Total Activity \$27.53
Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-12	08-11	24692166223300889493315	GODADDY*#4160491531 GODADDY.COM AZ	25.19
09-02	09-01	24011346244100100899804	DIGITALOCEAN.COM DIGITALOCEAN. CA	2.34
(transactions continued on next page)				

✂ Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS
P.O. BOX 6343
FARGO, ND 58125-6343

Account Number:
Unique ID: XXXX XXXX XXXX 6609
Amount Due: \$3,492.26

Amount Enclosed \$

If paying by check, include coupon with payment to address below.

CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

106481033882768 S 2

CONSOLIDATED MOSQUITO
ATTN KARAN COX
13151 E. INDUSTRIAL DR.
PARLIER CA 93648-9661

New Activity cont

JOVANA BENAVIDES	Purchases	\$543.93	Total Activity	\$453.05
Account Number:	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 4103	Cash Advances Fees	\$0.00		
	Credits	\$90.88 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-26	08-24	74943016237010188187129	THE HOME DEPOT #8529 SELMA CA	90.88 CR
08-26	08-24	24943016237010188186431	THE HOME DEPOT #8529 SELMA CA	59.31
08-26	08-24	24943016237010188187074	THE HOME DEPOT #8529 800-466-3337 CA	108.21
09-01	08-31	24108296244100000751510	UNDERWATER WAREHOUSE WWW.UNDERWATE NY	104.99
09-01	08-31	24692166243407312884592	AMAZON MKTPL*5Q8MH3GJ2 AMZN.COM/BILL WA	22.76
09-03	09-02	24692166245409331070151	AMAZON MKTPL*5Q80572T2 AMZN.COM/BILL WA	248.66

KARAN COX	Purchases	\$2,131.35	Total Activity	\$2,131.35
Account Number:	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 5113	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-14	08-12	24137466226001829071054	USPS KIOSK 0528999550 FRESNO CA	48.99
08-14	08-13	24692166225302768042575	GOOGLE *GOOGLE ONE 855-836-3987 CA	19.99
08-18	08-17	24551946229027015194025	KABAB CITY REEDLEY CA	219.24
08-21	08-20	24445006233001176683685	DOLLAR GENERAL #18220 PARLIER CA	28.75
08-24	08-21	24011346233100179922621	AMAZON MARK* 5A7OP8952 AMAZON.COM/MA WA	88.98
08-25	08-24	24081196237029293438786	WAL-MART #1882 SELMA CA	66.03
08-31	08-30	24011346242100092964824	CHECKR, INC CHECKR.COM CHECKR.COM CA	219.96
08-31	08-29	24692166241405134519315	INTUIT *PAYROLL CL.INTUIT.COM CA	1,270.00
09-03	09-02	24011346245100107850098	AMAZON RETA* 5300W2LF1 WWW.AMAZON.CO WA	47.47
09-03	09-03	24011346246100002748297	AMAZON RETA* 5Q5RF8K22 WWW.AMAZON.CO WA	26.14
09-07	09-04	24036296247714969881383	VISTAPRINT 866-207-4955 MA	95.80

(transactions continued on next page)



New Activity cont

JOSE MORENO	Purchases	\$581.44	Total Activity	\$581.44
Account Number:	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 5123	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-10	08-06	24943016219010190487092	THE HOME DEPOT #8529 SELMA CA	42.21
08-24	08-21	24027616234868189335532	NAPA STORE 4562041 CLOVIS CA	45.07
08-28	08-27	24323006239352649098477	MEMPHIS NET & TWINE 800-238-6380 TN	28.45
08-31	08-27	24943016240010188089317	HOMEDPOT.COM 800-466-3337 GA	433.90
09-07	09-03	24690516247883717633111	STAR ONE FOOD MART PARLIER CA	31.81

JODI HOLEMAN	Purchases	\$298.89	Total Activity	\$298.89
Account Number:	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 5135	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-21	08-19	24690516232865846597231	STAR ONE FOOD MART PARLIER CA	88.81
08-24	08-24	24011346236100047136575	MICROSOFT#G179725295 MICROSOFT.COM WA	210.08
			Department: 00000	Total: \$3,492.26
			Division: 00000	Total: \$3,492.26

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**Consolidated Mosquito Abatement District
Credit Card Transactions - August 2026**

Name	Date	Reference Number	Merchant Name	Amount	Item Description	CMAD Account #	Purchase Purpose
S. Sakib	2026/08/11	24692166223300889493315	GODADDY*#4160491531	\$25.19	mosquitobuzz.net	6109-03	Domain renewal
S. Sakib	2026/09/01	24011346244100100899804	DIGITALOCEAN.COM	\$2.34	AI services	6109-11	Cloud server
J. Benavides	2026/08/24	24943016237010188187074	THE HOME DEPOT	\$108.21	Glue gun and glue sticks	6109-08	Trap repair & sentinel cages
J. Benavides	2026/08/24	24943016237010188186431	THE HOME DEPOT	\$59.31	Rubberband, 10" glue stix	6109-08	Trap repair & sentinel cages
J. Benavides	2026/08/24	74943016237010188187129	THE HOME DEPOT	(\$90.88)	Glue sticks credited	6109-08	Trap repair & sentinel cages
J. Benavides	2026/08/31	24108296244100000751510	Underwater Warehouse	\$104.99	AquaFinn MinnFinn Max	6102-04	Mosquitofish medication
J. Benavides	2026/08/31	24692166243407312884592	AMAZON MKTPL*5Q8	\$22.76	Lab cleaning brushes	6109-08	Lab cleaning supplies
J. Benavides	2026/09/02	24692166245409331070151	AMAZON MKTPL*5Q8	\$248.66	Aviditi Insulated box	6109-08	Mosquito shipping supplies
K. Cox	2026/08/12	24137466226001829071054	USPS KIOSK 0528999	\$48.99	MailsRetail	6106-02	Mail Board packet
K. Cox	2026/08/13	24692166225302768042575	GOOGLE ONE	\$19.99	GOOGLE *Google One	6109-11	Google storage
K. Cox	2026/08/17	24551946229027015194025	KABAB CITY	\$219.24	prepared food	6108-03	Policy committee lunch
K. Cox	2026/08/20	24445006233001176683685	DOLLAR GENERAL #182	\$28.75	Coffee	6108-03	Breakroom expenses
K. Cox	2026/08/21	24011346233100179922621	AMAZON MARK* 5A7OP	\$88.98	Copy paper, cardstock, case	6106-05	Office supplies
K. Cox	2026/08/24	24081196237029293438786	WAL-MART #1882	\$66.03	Coffee, plates	6108-03	Breakroom expenses
K. Cox	2026/08/29	24692166241405134519315	INTUIT *PAYROLL	\$1,270.00	Quickbooks - payroll	6109-11	Annual subscription
K. Cox	2026/08/30	24011346242100092964824	CHECKR, INC	\$219.96	Tasker Pro	6102-07	Employee background cks
K. Cox	2026/09/02	24011346245100107850098	AMAZON RETA* 5300W	\$47.47	2 reams - Cardstock paper	6106-05	Office supplies
K. Cox	2026/09/03	24011346246100002748297	AMAZON RETA* 5Q5RF8	\$26.14	Wireless keyboard & mouse	6106-06	Office equipment
K. Cox	2026/09/04	24036296247714969881383	VISTAPRINT	\$95.80	Business cards	6106-03	Printing services
J. Moreno	2026/08/06	24943016219010190487092	THE HOME DEPOT	\$42.21	Impact resistant goggles	6109-07	Safety supplies
J. Moreno	2026/08/21	24027616234868189335532	NAPA STORE 4562041	\$45.07	Radiator hose & coolant	6103-02	Repair parts
J. Moreno	2026/08/27	24943016240010188089317	HOMEDEPOT.COM	\$433.90	Forklift safety cage	6109-07	Safety equipment
J. Moreno	2026/08/27	24323006239352649098477	MEMPHIS NET & TWINE	\$28.45	Fish net	6102-04	Fish program supplies
J. Moreno	2026/09/03	24690516247883717633111	STAR ONE FOOD MART	\$31.81	propane for forklift	6103-01	Shop supplies
J. Holeman	2026/08/19	24690516232865846597231	STAR ONE FOOD MART	\$88.81	Fuel	6103-01	Fuel for District vehicle
J. Holeman	2026/08/24	24011346236100047136575	MICROSOFT#G179725	\$210.08	Microsoft subscription	6109-11	Mntly Microsoft subscription

Total \$3,492.26

6102-04	Fish Program	\$133.44
6102-07	Pre-Employment & Misc Expenses	\$219.96
6103-01	Fuel & Lubricants	\$120.62
6103-02	Repairs & Shop Tools	\$45.07
6106-02	Postage, Shipping & Mailing Services	\$48.99
6106-03	Printing & Reproduction Services	\$95.80
6106-05	Office Supplies	\$136.45
6106-06	Office Equipment	\$26.14
6108-03	Meals & Refreshments	\$314.02
6109-03	Outreach, Education & Publicity	\$25.19
6109-07	Uniforms, Safety Apparel & Equipment	\$476.11
6109-08	Surveillance & Research	\$348.06
6109-11	Software, Technology & Subscription Services	\$1,502.41
Total		\$3,492.26

Consolidated Mosquito Abatement District

Investment Report

Quarter Ending June 30, 2026

A review of the financial statements indicates there are sufficient funds to meet the expected requirements for the next six months.

The County of Fresno Treasury is the primary investment instrument for District funds, and a business checking account at BMO is maintained by the District for payment of District payroll and bills. District funds are also invested as member contingency funds in the Vector Control Joint Powers Agency (VCJPA). Copies of the most recent financial statements from these institutions are attached.

The foregoing accounts, cash and investments of the Consolidated Mosquito Abatement District are in conformity with the District's Investment Policy.

Respectfully submitted,



Jodi Holeman
District Manager

Fiscal Year 2026
 Through Period 12

Run Time 11:47:03

Fund: 4580 Consolidated Mosquito Abtmnt Subclass: 10000 General Subclass	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
0110 Cash In Treasury	10,313,705.91	0.00	0.00	346,762.06	9,966,943.85	0.00
0315 Interest Receivable	74,152.26	0.00	10,424.84	0.00	84,577.10	0.00
1435 Due To Other Governmental	0.00	8,474,646.80	0.00	392,255.15	0.00	8,866,901.95
1450 Properties Held By Public	-1,668.49	0.00	0.00	0.00	-1,668.49	0.00
1480 Fiduciary Closing	0.00	42,454,955.20	0.00	0.00	0.00	42,454,955.20
2230 Sales and Use Taxes Payabl	0.00	-40,543,412.32	6,827,871.57	0.00	0.00	-47,371,283.89
3005 RDA ABX1 26 Property Tax	0.00	0.00	0.00	241,856.21	0.00	241,856.21
3006 Redev Tax Increm Reimb	0.00	0.00	0.00	110,240.74	0.00	110,240.74
3007 Suppl-Prior Unsecured	0.00	0.00	0.00	1,249.95	0.00	1,249.95
3008 Suppl-Prior Secured	0.00	0.00	0.00	14,099.25	0.00	14,099.25
3009 Suppl-Current Unsecured	0.00	0.00	0.00	1,967.82	0.00	1,967.82
3010 Property Taxes-Current Sec	0.00	0.00	0.00	4,971,518.87	0.00	4,971,518.87
3011 Suppl-Current Secured	0.00	0.00	0.00	96,837.62	0.00	96,837.62
3013 Supplemental-Curr Unsec Pr	0.00	0.00	0.00	416.45	0.00	416.45
3015 Property Taxes-Current Uns	0.00	0.00	0.00	256,948.03	0.00	256,948.03
3017 Property Taxes-Curr Unsec	0.00	0.00	0.00	7,295.33	0.00	7,295.33
3025 Property Taxes-Prior Unsec	0.00	0.00	0.00	14,932.82	0.00	14,932.82
3030 Penalties & Costs-Delinq T	0.00	0.00	0.00	4,553.88	0.00	4,553.88
3032 Prior Tax Sales Taxes	0.00	0.00	0.00	189.38	0.00	189.38
3046 Joint County Funds	0.00	0.00	0.00	11,901.94	0.00	11,901.94
3380 Interest	0.00	0.00	0.00	337,202.34	0.00	337,202.34
3565 State-I/L Homeowners Prop	0.00	0.00	0.00	27,708.77	0.00	27,708.77
4369 Federal In Lieu - Housing	0.00	0.00	0.00	359.80	0.00	359.80
SUB CLASS TOTAL	10,386,189.68	10,386,189.68	6,838,296.41	6,838,296.41	10,049,852.46	10,049,852.46

BMO



P.O. BOX 94033, PALATINE, IL 60094-4033
Return Service Requested

000053



How to reach us

bmo.com/contact
888-340-2265



CONSOLIDATED MOSQUITO DISTRICT
P O BOX 784
PARLIER CA 93648-0784



Date
June 01, 2026 through
June 30, 2026
Primary Account Number


EFFECTIVE 8/10/2026: IF YOUR DEPOSIT PRODUCT HAS A NON-BMO ATM TRANSACTION FEE, BMO IS NO LONGER CHARGING THE \$3 NON-BMO ATM TRANSACTION FEE FOR EACH NON-BMO ATM TRANSFER. IF YOUR DEPOSIT PRODUCT CHARGES A FEE FOR A CASHIER'S CHECK, THE FEE WILL INCREASE FROM \$10 TO \$12. IF YOUR DEPOSIT PRODUCT CHARGES A FEE FOR DOMESTIC OUTGOING WIRE TRANSFERS, THE FEE WILL INCREASE FROM \$30 TO \$40 EACH. IF YOUR DEPOSIT PRODUCT CHARGES A FEE FOR FOREIGN OUTGOING WIRE TRANSFERS, THE FEE WILL INCREASE FROM \$50 TO \$60 EACH. IF YOUR DEPOSIT PRODUCT CHARGES A FEE FOR EXCEEDING ITS CASH DEPOSIT LIMIT, THE FEE WILL INCREASE FROM \$0.25 TO \$0.30 PER \$100 DEPOSITED OVER THE LIMIT.

THE DEPOSIT ACCOUNT AGREEMENT AND BMO BUSINESS SERVICE FEE SCHEDULE WILL BE UPDATED ACCORDINGLY. YOUR CONTINUED USE OF THIS ACCOUNT AS OF 8/10/2026 CONFIRMS YOUR AGREEMENT TO THESE CHANGES. IF YOU HAVE QUESTIONS ABOUT ANY OF YOUR BMO ACCOUNTS, PLEASE CALL US TOLL-FREE AT 1-888-340-2265. BMO BANK N.A. MEMBER FDIC EQUAL HOUSING LENDER. NMLS 401052 VISIT US ONLINE AT WWW.BMO.COM

Statement Summary

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BALANCE (AS OF JUNE 30, 2026)
PUBLIC FUNDS CHECKING	97005029	\$191,389.05

FOR YOUR PROTECTION

Examine this statement promptly. Any discrepancy must be reported within 30 days. Consumer customers: A discrepancy regarding a consumer electronic transfer, consumer card transaction, and consumer overdraft credit line account must be reported within 60 days.

CONTINUED ON NEXT PAGE



NMLS 401052



Vector Control Joint Powers Agency

Member Contingency Fund

For the Quarter Ended
June 30, 2026

Member District	Balance at Beginning of Quarter	Contribution	(Withdrawals)	Interest Earned	Allocated Admin.	Balance at End of Quarter
Alameda County	380,632			1,706	(7)	382,331
Burney Basin	31,970			143	(1)	32,112
Butte County	427,228			1,915	(8)	429,135
Coachella Valley	1,163,537			5,216	(21)	1,168,732
Coalinga-Huron	9,779			44	0	9,823
Colusa	113,751			510	(2)	114,259
Compton Creek	80,357			360	(1)	80,716
Consolidated	441,860			1,981	(8)	443,833
Contra Costa	1,413,223		(1,038)	6,332	(25)	1,418,492
Durham	6,484			29	0	6,513
Fresno	269,154			1,206	(5)	270,355
Glenn County	45,076			202	(1)	45,277
Greater Los Angeles County	2,139,709			9,590	(36)	2,149,263
Lake County	180,831			811	(3)	181,639
Los Angeles County West	950,996			4,263	(17)	955,242
Marin-Sonoma	1,035,525			4,642	(18)	1,040,149
Monterey County	49,515			222	(1)	49,736
Napa County	1,704,810			7,642	(30)	1,712,422
Northwest	171,133			767	(3)	171,897
Orange County	826,674			3,706	(15)	830,365
Pine Grove	36,903			165	(1)	37,067
Placer	478,893			2,147	(9)	481,031
Sacramento-Yolo	2,110,552			9,461	(38)	2,119,975
San Gabriel Valley	217,191			974	(4)	218,161
San Joaquin County	549,015			2,461	(10)	551,466
San Mateo County	550,684			2,468	(10)	553,142
Santa Barbara County	102,740			461	(2)	103,199
Shasta	286,049			1,282	(5)	287,326
Sutter-Yuba	354,106			1,587	(6)	355,687
Tehama County	307,589			1,379	(5)	308,963
Turlock	37,169			167	(1)	37,335
West Valley	403,778			1,810	(7)	405,581
Total	16,876,913	0	(1,038)	75,649	(\$300.00)	16,951,224

Notes:

Yield to maturity rate on the VCJPA portfolio is 4.36% as of the above date. As required by GASB 31, the allocated interest shown also reflects market value changes to the securities held in the portfolio. Therefore, the actual interest allocated to this fund, and all program year funds, may or may not equal the yield to maturity rate from quarter to quarter. However, the average overall allocated interest, over the life of this fund, should provide a close approximation.

Agenda Item 4: CalPERS Actuarial Reports

Background:

A retirement plan, through contract with the California Public Employees' Retirement System (CalPERS), is provided by the District as an employment benefit to regular and probationary employees and certain seasonal and temporary employees who are eligible and required to participate. The District's CalPERS contract has two rate plans, with distinct, defined benefits based on the employee's hire date. For those employed and brought into the District's CalPERS plan prior to January 1, 2013, employees are in the Miscellaneous Plan (Rate Plan 3366) of the District. The benefit formula is 2% at 60, and the employee contribution rate deducted from the employee's paycheck is 7.00% of salary. **The District's employer normal cost rate for the Miscellaneous Plan is 10.18% for fiscal year 2026-27 and will increase to 10.41% on July 1, 2027.** For those employees hired into a CalPERS-covered position on or after January 1, 2013, employees are in the PEPRM Miscellaneous Plan (Rate Plan 27250) of the District. The PEPRM benefit formula is 2% at 62, and the employee contribution rate currently is 7.75%, with no change scheduled for fiscal year 2027-28. **The employer normal cost rate for the PEPRM Miscellaneous Plan is 7.93% for fiscal year 2026-27 and will increase to 8.05% on July 1, 2027.**

Each year in July, CalPERS provides an actuarial valuation report for the District's rate plans as of one year prior. Attached is the Annual Valuation Report as of June 30, 2025, covering both of the District's rate plans. Last year CalPERS consolidated the reporting for rate plans within the same risk pool under a single plan identifier and a single Unfunded Accrued Liability (UAL) figure; the District's two rate plans are now combined under Consolidated Plan ID 27250, with one UAL applicable to the group.

A review of the June 30, 2025 actuarial valuation report shows a combined UAL of **\$133,363**, a **significant decrease from \$474,938** as of June 30, 2024, with the funded ratio improving from **95.2% to 98.7%**. The required **employer UAL contribution for fiscal year 2027-28 is \$52,456**, payable either as twelve monthly payments of \$4,371.33 or as a single annual prepayment of **\$50,759** due no later than July 31, 2027. This is an increase from the \$47,955 UAL payment required for the current fiscal year, 2026-27, and is driven primarily by new actuarial assumptions rather than a decline in funded status.

The discount rate assumption remains unchanged at 6.80%. However, CalPERS adopted new actuarial assumptions effective with this valuation, based on its November 2025 Experience Study and Review of Actuarial Assumptions, including an increase in the price inflation assumption from 2.30% to 2.50% and an increase in the wage inflation assumption from 2.80% to 3.00%. These assumption changes, along with routine investment and demographic experience, are reflected in the increased normal cost rates and UAL contribution described above.

Separately, CalPERS has amended its risk pool regulations, effective with the June 30, 2026 valuation, to permit pooled plans with at least 150 but fewer than 200 active members to elect removal from the risk pool, with automatic removal for plans with 200 or more active members. With a combined active membership of 20 across both of its rate plans, the District remains well below this threshold and will continue to participate in the Miscellaneous Risk Pool.

Unlike the prior valuation cycle, the District has not made an additional discretionary payment toward the UAL since the June 30, 2025 valuation cutoff; the attached figures therefore reflect the District's current required contribution without adjustment.

Action requested:

The Board will be asked to review the Annual Valuation Report as of June 30, 2025, for the District's CalPERS Miscellaneous Plan (Rate Plan 3366) and CalPERS PEPRM Miscellaneous Plan (Rate Plan 27250). No action required.



California Public Employees' Retirement System

Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744

888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2026

All Rate Plans of the Consolidated Mosquito Abatement District in the Miscellaneous Risk Pool (CalPERS ID: 1965051103)

Annual Valuation Report as of June 30, 2025

Dear Employer,

Attached to this letter is Section 1 of the June 30, 2025, actuarial valuation report for the plan noted above. **Provided in this report is the determination of the minimum required employer contributions for fiscal year (FY) 2027-28.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the following rate plan(s) including the development of the current and projected employer contributions.
 - 3366, Miscellaneous Plan
 - 27250, PEPRA Miscellaneous Plan
- Section 2 contains the Miscellaneous Risk Pool information as of June 30, 2025.

Section 2 can be found on the CalPERS website in the [Forms & Publications](#) section. Search for "Risk Pool" and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2025.

Required Contributions

The table below shows the minimum required employer contributions and member contribution rates for FY 2027-28 along with an estimate of the required employer Unfunded Accrued Liability (UAL) contribution for FY 2028-29. **The required employer and member contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.**

Fiscal Year	Rate Plan	Employer Normal Cost Rate	Member Contribution Rate	Fiscal Year	Employer Amortization of Unfunded Accrued Liability
2027-28	3366	10.41%	7.00%	2027-28	\$52,456
	27250	8.05%	7.75%		
					<i>Projected (Estimated)</i>
				2028-29	\$18,000

The actual investment return for FY 2025-26 was not known at the time this report was prepared. The projected UAL payment above assumes the investment return for that year would be 6.8%. To the extent the actual investment return for FY 2025-26 differs from 6.8%, the actual UAL contribution requirement for FY 2028-29 will differ from that shown above. For additional information on future contribution requirements, please refer to [Projected Employer Contributions](#). This section also contains projected required contributions through FY 2032-33.

Changes from Previous Year's Valuations

On November 19, 2025, the CalPERS Board of Administration (board) adopted new actuarial assumptions based on the recommendations in the *November 2025 CalPERS Experience Study and Review of Actuarial Assumptions*. This study reviewed the retirement rates, termination rates, mortality rates, rates of salary increase, the inflation assumption, and various other assumptions for public agencies. These new assumptions are incorporated in this actuarial valuation and impact the required contributions for FY 2027-28.

In addition, the board adopted changes to the CalPERS Total Fund Investment Policy, which provides the framework for the management of CalPERS assets. The board adopted a discount rate of 6.80%, which is unchanged from the prior year's valuation, and an increase in the price inflation assumption from 2.30% to 2.50% per year.

Besides the above-noted changes, there may also be changes specific to the plan such as contract amendments and funding changes such as additional discretionary payments and amortization schedule fresh starts.

A consolidated plan identifier has been added to the cover page of the report. As a result of the combination of some or all of the employer's rate plans in the Miscellaneous Risk Pool effective with the prior year's valuation, there is now one consolidated UAL value and actuarial valuation report for the group of component rate plans. This single identifier, set equal to the identifier of the component rate plan to which the UAL is attached, is intended to make it easier to identify a specific group of rate plans, the associated UAL, and the actuarial report.

PEPRA Member Contribution Rate

The employee contribution rate for PEPRA members can change based on the results of the actuarial valuation. See [Member Contribution Rates](#) for more information.

Report Navigation Features

The valuation report has a number of features to ease navigation and allow the reader to find specific information more quickly. The tables of contents are "clickable." This is true for the main table of contents that follows the title page and the intermediate tables of contents at the beginning of sections. The Adobe navigation pane on the left can also be used to skip to specific exhibits.

There are a number of links throughout the document in blue text. Links that are internal to the document are not underlined, while underlined links will take you to the CalPERS website. Examples are shown below.

Internal Bookmarks

[Required Employer Contributions](#)
[Member Contribution Rates](#)
[Summary of Key Valuation Results](#)
[Funded Status – Funding Policy Basis](#)
[Projected Employer Contributions](#)

CalPERS Website Links

[Required Employer Contribution Search Tool](#)
[Public Agency PEPRA Member Contribution Rates](#)
[Pension Outlook Overview](#)
[Interactive Summary of Public Agency Valuation Results](#)
[Public Agency Actuarial Valuation Reports](#)

Questions

A CalPERS actuary is available to answer questions about this report. Other questions may be directed to the Customer Contact Center at **888 CalPERS** (or 888-225-7377).

Sincerely,



Randall Dziubek, ASA, MAAA
Deputy Chief Actuary, Valuation Services, CalPERS



Fritzie Dorais, ASA, MAAA
Deputy Chief Actuary, Special Programs, CalPERS



Scott Terando, ASA, EA, MAAA, FCA, CFA
Chief Actuary, CalPERS



Tony Cuny, ASA, MAAA
Senior Actuary, CalPERS

California Public Employees' Retirement System

Actuarial Valuation for the Rate Plans of the Consolidated Mosquito Abatement District in the Miscellaneous Risk Pool as of June 30, 2025

Consolidated Plan ID: 27250

(CalPERS ID: 1965051103)
(Rate Plan IDs: 3366, 27250)

Required Contributions for Fiscal Year

July 1, 2027 — June 30, 2028

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Section 2 – Miscellaneous Risk Pool Actuarial Information

Section 2 may be found on the CalPERS website in the [Forms & Publications](#) section.

Section 1

California Public Employees' Retirement System

Employer Specific Information for the Rate Plans of the Consolidated Mosquito Abatement District in the Miscellaneous Risk Pool

(CalPERS ID: 1965051103)
(Rate Plan IDs: 3366, 27250)

Actuarial Certification

It is our opinion that the valuation has been performed in accordance with generally accepted actuarial principles as well as the applicable Standards of Practice promulgated by the Actuarial Standards Board. While this report, consisting of Section 1 and Section 2, is intended to be complete, our office is available to answer questions as needed. All of the undersigned are actuaries who satisfy the *Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States* of the American Academy of Actuaries with regard to pensions. The actuaries responsible for this report and their respective responsibilities are as follows.

Actuarial Methods and Assumptions

It is our opinion that the assumptions and methods, as recommended by the Chief Actuary and adopted by the CalPERS Board of Administration, are internally consistent and reasonable for this plan.



Randall Dziubek, ASA, MAAA
Deputy Chief Actuary, Valuation Services, CalPERS



Fritzie Dorais, ASA, MAAA
Deputy Chief Actuary, Special Programs, CalPERS



Scott Terando, ASA, EA, MAAA, FCA, CFA
Chief Actuary, CalPERS

Actuarial Data and Rate Plan Results

The assumptions and methods in this report are the responsibility of the CalPERS Chief Actuary and Deputy Chief Actuaries named above. These were established pursuant to their responsibility for setting actuarial policy and are relied upon without independent assessment of the reasonableness of the assumptions and methods, as such an evaluation would have required substantial additional work beyond the scope of this assignment. To the best of my knowledge and having relied upon the information in Section 2 of this report, this report is complete and accurate and contains sufficient information to disclose, fully and fairly, the funded condition of the rate plans of the Consolidated Mosquito Abatement District in the Miscellaneous Risk Pool and satisfies the actuarial valuation requirements of Government Code section 7504. This valuation and related validation work was performed by the CalPERS Actuarial Office. The valuation was based on the member and financial data as of June 30, 2025, provided by the various CalPERS databases and the benefits under this plan with CalPERS as of the date this report was produced. Section 1 of this report is based on the member and financial data for Consolidated Mosquito Abatement District, while Section 2 is based on the corresponding information for all agencies participating in the Miscellaneous Risk Pool to which the plan belongs.



Tony Cuny, ASA, MAAA
Senior Actuary, CalPERS

Highlights and Executive Summary

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Introduction

This report presents the results of the June 30, 2025, actuarial valuation of the rate plans of the Consolidated Mosquito Abatement District in the Miscellaneous Risk Pool of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the minimum required contributions for fiscal year (FY) 2027-28.

Purpose of Section 1

This Section 1 report for rate plans of the Consolidated Mosquito Abatement District in the Miscellaneous Risk Pool of CalPERS was prepared by the Actuarial Office using data as of June 30, 2025. This report contains actuarial information for the following rate plan(s).

- 3366, Miscellaneous Plan
- 27250, PEPRA Miscellaneous Plan

The purpose of the valuation is to:

- Set forth the assets and accrued liabilities of these rate plans as of June 30, 2025;
- Determine the minimum required employer contributions for these rate plans for FY July 1, 2027, through June 30, 2028;
- Determine the required member contribution rate for FY July 1, 2027, through June 30, 2028, for employees subject to the California Public Employees' Pension Reform Act of 2013 (PEPRA); and
- Provide actuarial information as of June 30, 2025, to the CalPERS Board of Administration (board) and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to Governmental Accounting Standards Board (GASB) Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available on the CalPERS website (www.calpers.ca.gov).

The measurements shown in this actuarial valuation may not be applicable for other purposes. The agency should contact a CalPERS actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; changes in plan provisions or applicable law; and differences between the required contributions determined by the valuation and the actual contributions made by the agency.

Assessment and Disclosure of Risk

This report includes the following risk disclosures consistent with the guidance of the Actuarial Standards of Practice:

- A "Scenario Test," projecting future results under different investment income returns.
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 5.8% and 7.8%.
- A "Sensitivity Analysis," showing the impact on current valuation results assuming rates of mortality are 10% lower or 10% higher than our current post-retirement mortality assumptions adopted in 2025.
- Plan maturity measures indicating how sensitive a plan may be to the risks noted above.
- The funded status on a termination basis.
- A low-default-risk obligation measure (LDROM) of benefit costs accrued as of the valuation date.

Summary of Key Valuation Results

Below is a brief summary of key valuation results along with page references where more detailed information can be found.

Required Employer Contributions — page 8

	Fiscal Year 2026-27	Fiscal Year 2027-28
Employer Normal Cost Rates		
Rate Plan 3366	10.18%	10.41%
Rate Plan 27250	7.93%	8.05%
Unfunded Accrued Liability (UAL) Contribution Amount	\$47,955	\$52,456
Paid either as		
Option 1) 12 Monthly Payments of	\$3,996.25	\$4,371.33
Option 2) Annual Prepayment in July	\$46,403	\$50,759

Member Contribution Rates — page 9

	Fiscal Year 2026-27	Fiscal Year 2027-28
Rate Plan 3366	7.00%	7.00%
Rate Plan 27250	7.75%	7.75%

Projected Employer Contributions — page 13

Fiscal Year	Normal Cost (% of payroll)		Annual UAL Payment
	Rate Plan 3366	Rate Plan 27250	
2028-29	10.4%	8.1%	\$18,000
2029-30	10.4%	8.1%	\$0
2030-31	10.4%	8.1%	\$0
2031-32	10.4%	8.1%	\$0
2032-33	10.4%	8.1%	\$0

Funded Status — Funding Policy Basis — page 11

	June 30, 2024	June 30, 2025
Entry Age Accrued Liability (AL)	\$9,822,135	\$10,425,679
Fair Value of Assets (Assets)	9,347,197	10,292,316
Unfunded Accrued Liability (UAL) [AL – Assets]	\$474,938	\$133,363
Funded Ratio [Assets ÷ AL]	95.2%	98.7%

Summary of Valuation Data — page 27

	June 30, 2024	June 30, 2025
Active Member Count	20	20
Annual Covered Payroll	\$1,493,849	\$1,580,205
Transferred Member Count	4	5
Separated Member Count	6	5
Retired Members and Beneficiaries Count	14	15

Changes Since the Prior Year's Valuation

Investment Policy and Discount Rate

On November 19, 2025, the board adopted changes to the CalPERS Total Fund Investment Policy, which provides the framework for the management of CalPERS assets. Consistent with that policy, the board also adopted a discount rate of 6.80% for use in this valuation, which is unchanged from the prior year's valuation.

Actuarial Methods and Other Assumptions

On November 19, 2025, the board adopted new actuarial assumptions based on the recommendations in the *November 2025 CalPERS Experience Study and Review of Actuarial Assumptions*. This study assessed various assumptions including retirement rates, termination rates, mortality rates, rates of salary increase, and inflation. New assumptions stemming from the study are incorporated in this actuarial valuation and affect required contributions for fiscal year 2027-28. Among the changes were an increase in the price inflation assumption from 2.30% to 2.50% per year and an increase in the wage inflation assumption from 2.80% to 3.00% per year.

Plan Assets

Plan assets are measured at fair value. In the prior year's actuarial valuation report the term Market Value of Assets was used to describe the asset value used for funding purposes. The Actuarial Office has used this term interchangeably with Fair Value of Assets. Effective with the June 30, 2025, valuation, CalPERS will exclusively use the term Fair Value of Assets in actuarial reports. This is a change in terminology and does not represent any change in methodology.

Benefits

The standard actuarial practice at CalPERS is to recognize mandated legislative benefit changes in the first annual valuation following the effective date of the legislation. For pooled rate plans, voluntary benefit changes by plan amendment are generally included in the first valuation with a valuation date on or after the effective date of the amendment.

Please refer to the [Plan's Major Benefit Options](#) in this report and Appendix B of the Section 2 Report for a summary of the plan provisions used in this valuation.

Plan Identification

A consolidated plan identifier has been added to the cover page of the report. As a result of the combination of some or all of the employer's rate plans in the Miscellaneous Risk Pool effective with the prior year's valuation, there is now one consolidated Unfunded Accrued Liability (UAL) value and actuarial valuation report for the group of component rate plans. This single identifier, set equal to the identifier of the component rate plan to which the UAL is attached, is intended to make it easier to identify a specific group of rate plans, the associated UAL, and the actuarial report.

Amendments to Regulations Regarding Participation in Risk Pools

On September 17, 2025, the board approved amendments to pooling regulations, which were endorsed by the Office of Administrative Law on May 12, 2026. Beginning with the June 30, 2026, actuarial valuation, it will be possible for pooled plans to be removed from the risk pool and become non-pooled plans. The general rule is that if an employer sponsors a pooled plan with at least 150 but less than 200 active members as of the valuation date, the employer may elect to remove that plan from the risk pool. If the plan has at least 200 active members, the plan will be automatically removed. More information can be found in [Regulatory Actions](#) on the CalPERS website under the heading Participation in Risk Pools.

Subsequent Events

This actuarial valuation report reflects fund investment return through June 30, 2025, as well as statutory changes, regulatory changes and board actions through January 2026.

The 2025 annual benefit limit under Internal Revenue Code (IRC) section 415(b) and annual compensation limits under IRC section 401(a)(17) and Government Code section 7522.10 were used for this valuation and are assumed to increase 2.5% per year based on the price inflation assumption. The actual 2026 limits, determined in October 2025, are not reflected.

To the best of our knowledge, there have been no subsequent events that could materially affect current or future certifications rendered in this report.

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Determination of Required Contributions

Contributions to fund the plan are determined by an actuarial valuation performed each year. The valuation employs complex calculations based on a set of actuarial assumptions and methods. See Appendix A in Section 2 for information on the assumptions and methods used in this valuation. The valuation incorporates all plan experience through the valuation date and sets required contributions for the fiscal year that begins two years after the valuation date.

Contribution Components

Two components comprise required contributions:

- Normal Cost — expressed as a percentage of pensionable payroll
- Unfunded Accrued Liability (UAL) Contribution — expressed as a dollar amount

Normal Cost represents the value of benefits allocated to the upcoming year for active employees. If all plan experience exactly matched the actuarial assumptions, normal cost would be sufficient to fully fund all benefits. The employer and employees each pay a share of the normal cost with contributions payable as part of the regular payroll reporting process. The contribution rate for Classic members is set by statute based on benefit formula whereas for PEPRA members it is based on 50% of the total normal cost.

When plan experience differs from the actuarial assumptions, UAL emerges. The new UAL may be positive or negative. If the total UAL is positive (i.e., accrued liability exceeds assets), the employer is required to make contributions to pay off the UAL over time. This is called the UAL Contribution component. There is an option to prepay this amount during July of each fiscal year, otherwise it is paid monthly.

In measuring the UAL each year, plan experience is split by source. Common sources of UAL include investment experience different than expected, non-investment experience different than expected, assumption changes and benefit changes. Each source of UAL (positive or negative) forms a base that is amortized, or paid off, over a specified period of time in accordance with the CalPERS [Actuarial Amortization Policy](#). The UAL Contribution is the sum of the payments on all bases. See the [Schedule of Amortization Bases](#) section of this report for an inventory of existing bases and Appendix A in Section 2 for more information on the amortization policy.

Required Employer Contributions

The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees. For employee contribution rates, see [Member Contribution Rates](#).

Required Employer Contributions	Fiscal Year 2027-28
Employer Normal Cost Rate	
Classic Rate Plan 3366	10.41%
PEPRA Rate Plan 27250	8.05%
Plus	
Unfunded Accrued Liability (UAL) Contribution Amount[†]	\$52,456
<i>Paid either as</i>	
1) Monthly Payment	\$4,371.33
<i>Or</i>	
2) Annual Prepayment Option[‡]	\$50,759

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) and the Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).

[†]The required UAL contribution does not take into account any additional discretionary payment made after April 30, 2026.

[‡]Only the UAL portion of the employer contribution can be prepaid (**which must be received in full no later than July 31**).

Development of Normal Cost as a Percentage of Payroll

	Fiscal Year 2026-27	Fiscal Year 2027-28
Classic Rate Plan 3366		
Base Total Normal Cost for Formula	17.12%	17.35%
Surcharge for Class 1 Benefits ¹	0.00%	0.00%
Plan's Total Normal Cost	17.12%	17.35%
Offset Due to Employee Contributions ²	(6.94%)	(6.94%)
Employer Normal Cost for Rate Plan 3366	10.18%	10.41%
PEPRA Rate Plan 27250		
Base Total Normal Cost for Formula	15.68%	15.80%
Surcharge for Class 1 Benefits ¹	0.00%	0.00%
Plan's Total Normal Cost	15.68%	15.80%
Offset Due to Employee Contributions ²	(7.75%)	(7.75%)
Employer Normal Cost for Rate Plan 27250	7.93%	8.05%

¹ See [Surcharge for Class 1 Benefits](#) in the supplementary information section of this report.

² This is the expected employee contributions, taking into account individual benefit formula and any offset from the use of a modified formula, divided by projected annual payroll. For member contribution rates above the breakpoint for each benefit formula, see [Member Contribution Rates](#).

Member Contribution Rates

The required member contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.

Classic Members

Each member contributes toward their retirement based upon the retirement formula. The standard Classic member contribution rate above the breakpoint, if any, is as described below.

Benefit Formula	Percent Contributed above the Breakpoint
Miscellaneous, 1.5% at age 65	2%
Miscellaneous, 2% at age 60	7%
Miscellaneous, 2% at age 55	7%
Miscellaneous, 2.5% at age 55	8%
Miscellaneous, 2.7% at age 55	8%
Miscellaneous, 3% at age 60	8%

Auxiliary organizations of the CSU system may elect reduced contribution rates for Miscellaneous members, in which case the contribution rate above the breakpoint is 6% if members are not covered by Social Security and 5% if they are.

PEPRA Members

The California Public Employees' Pension Reform Act of 2013 (PEPRA) established new benefit formulas, final compensation period, and contribution requirements for "new" employees (generally those first hired into a CalPERS-covered position on or after January 1, 2013). In accordance with Government Code Section 7522.30(b), "new members ... shall have an initial contribution rate of at least 50% of the normal cost rate." The normal cost rate for the plan is dependent on the benefit levels, actuarial assumptions and demographics of the risk pool, particularly members' entry age. Should the total normal cost rate of the plan change by more than 1% from the base total normal cost rate established for the plan, the new member rate shall be 50% of the new normal cost rate rounded to the nearest quarter percent.

The table below shows the determination of the PEPRA member contribution rates effective July 1, 2027, based on 50% of the total normal cost rate as of the June 30, 2025, valuation.

Rate Plan Identifier	Benefit Group Name	Basis for Current Rate		Rates Effective July 1, 2027			
		Total Normal Cost	Member Rate	Total Normal Cost	Change in Normal Cost	Adj. Needed	Member Rate
27250	PEPRA Miscellaneous Plan	15.43%	7.75%	15.80%	0.37%	No	7.75%

Breakdown of Entry Age Accrued Liability

Active Members	\$3,975,408
Transferred Members	270,806
Separated Members	343,482
Members and Beneficiaries Receiving Payments	5,835,983
Total	\$10,425,679

Allocation of Plan's Share of Pool's Experience

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$10,425,679
2. Projected UAL Balance at 6/30/2025	499,079
3. Other UAL Adjustments (Golden Handshake, Prior Service Purchase, etc.)	0
4. Adjusted UAL Balance at 6/30/2025 for Asset Share	499,079
5. Pool's Accrued Liability ¹	26,128,329,326
6. Sum of Pool's Individual Plan UAL Balances at 6/30/2025 ¹	5,408,106,113
7. Pool's 2024-25 Investment (Gain)/Loss ¹	(1,023,922,845)
8. Pool's 2024-25 Non-Investment (Gain)/Loss ¹	254,352,784
9. Plan's Share of Pool's Investment (Gain)/Loss: $[(1) - (4)] \div [(5) - (6)] \times (7)$	(490,539)
10. Plan's Share of Pool's Non-Investment (Gain)/Loss: $(1) \div (5) \times (8)$	101,491
11. Plan's New (Gain)/Loss as of 6/30/2025: $(9) + (10)$	(389,048)
12. Increase in Pool's Accrued Liability due to Change in Assumptions ¹	58,472,717
13. Plan's Share of Pool's Change in Assumptions: $(1) \div (5) \times (12)$	23,332
14. Increase in Pool's Accrued Liability due to Funding Risk Mitigation ¹	0
15. Plan's Share of Pool's Change due to Funding Risk Mitigation: $(1) \div (5) \times (14)$	0
16. Offset due to Funding Risk Mitigation	0
17. Plan's Investment (Gain)/Loss: $(9) - (16)$	(490,539)

¹ Does not include plans that transferred to the pool on the valuation date.

Development of the Plan's Share of Pool's Assets

18. Plan's UAL: $(2) + (3) + (11) + (13) + (15)$	\$133,363
19. Plan's Share of Pool's Fair Value of Assets: $(1) - (18)$	\$10,292,316

For a reconciliation of the pool's Fair Value of Assets, information on the fund's asset allocation and a history of CalPERS investment returns, see [Section 2](#), which can be found on the CalPERS website (www.calpers.ca.gov).

Funded Status – Funding Policy Basis

The table below provides information on the current funded status of the plan under the funding policy. The funded status for this purpose is based on the fair value of assets relative to the funding target produced by the entry age actuarial cost method and actuarial assumptions adopted by the board. The actuarial cost method allocates the total expected cost of a member's projected benefit (**Present Value of Benefits**) to individual years of service (the **Normal Cost**). The value of the projected benefit that is not allocated to future service is referred to as the **Accrued Liability** and is the plan's funding target on the valuation date. The **Unfunded Accrued Liability** (UAL) equals the funding target minus the assets. The UAL is an absolute measure of funded status and can be viewed as employer debt. The **Funded Ratio** equals the assets divided by the funding target. The funded ratio is a relative measure of the funded status and allows for comparisons between plans of different sizes.

	June 30, 2024	June 30, 2025
1. Present Value of Benefits	\$12,052,953	\$12,809,876
2. Entry Age Accrued Liability	9,822,135	10,425,679
3. Fair Value of Assets	9,347,197	10,292,316
4. Unfunded Accrued Liability (UAL) [(2) – (3)]	\$474,938	\$133,363
5. Funded Ratio [(3) ÷ (2)]	95.2%	98.7%

A funded ratio of 100% (UAL of \$0) implies that the funding of the plan is on target and that future contributions equal to the normal cost of the active plan members will be sufficient to fully fund all retirement benefits if future experience matches the actuarial assumptions. A funded ratio of less than 100% (positive UAL) implies that in addition to normal costs, payments toward the UAL will be required. Plans with a funded ratio greater than 100% have a negative UAL (or surplus) but are required under current law to continue contributing the normal cost in most cases, preserving the surplus for future contingencies.

Calculations for the funding target reflect the expected long-term investment return of 6.8%. If it were known on the valuation date that future investment returns will average something greater/less than the expected return, calculated normal costs and accrued liabilities provided in this report would be less/greater than the results shown. Therefore, for example, if actual average future returns are less than the expected return, calculated normal costs and UAL contributions will not be sufficient to fully fund all retirement benefits. Under this scenario, required future normal cost contributions will need to increase from those provided in this report, and the plan will develop unfunded liabilities that will also add to required future contributions. For illustrative purposes, funded statuses based on a 1% lower and higher average future investment return (discount rate) are as follows:

	1% Lower Average Return	Current Assumption	1% Higher Average Return
Discount Rate	5.8%	6.8%	7.8%
1. Entry Age Accrued Liability	\$11,798,464	\$10,425,679	\$9,288,790
2. Fair Value of Assets	10,292,316	10,292,316	10,292,316
3. Unfunded Accrued Liability (UAL) [(1) – (2)]	\$1,506,148	\$133,363	(\$1,003,526)
4. Funded Ratio [(2) ÷ (1)]	87.2%	98.7%	110.8%

The [Risk Analysis](#) section of the report provides additional information regarding the sensitivity of valuation results to the expected investment return and other factors. Also provided in that section are measures of funded status that are appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities.

Additional Employer Contributions

The CalPERS amortization policy provides a systematic methodology for paying down a plan's unfunded accrued liability (UAL) over a reasonable period of years. The projected schedule of required payments for this plan under the amortization policy is provided in [Amortization Schedule and Alternatives](#). Certain aspects of the policy such as 1) layered amortization bases (positive and negative) with different remaining payoff periods, and 2) the phase-in of required payments toward investment gains and losses, can result in volatility in year-to-year projected UAL payments. Provided below is information on how an Additional Discretionary Payment (ADP), together with your required UAL payment of \$52,456 for FY 2027-28, may better accomplish your agency's specific objectives with regard to either smoothing out projected future payments or achieving a greater reduction in UAL than would otherwise occur when making only the minimum required payment. Such additional payments are allowed at any time and can also result in significant long-term savings.

Fiscal Year 2027-28 Employer Contribution Versus Agency Funding Objectives

The interest-to-payment ratio for the FY 2027-28 minimum required UAL payment is 5%, which means the required payment of \$52,456 includes \$2,835 of interest cost and results in a \$49,621 reduction in the UAL, as can be seen in [Amortization Schedule and Alternatives](#) (see columns labelled Current Amortization Schedule). If the interest-to-payment ratio is close to 100%, and the reduction in the UAL is small, it may indicate that required contributions will be increasing in the coming years, which would be shown in [Projected Employer Contributions](#). An alternative metric that provides similar information about the FY 2027-28 required UAL payment is the number of years it would take that payment, if held constant, to pay off the existing UAL (note: actual required UAL payments will vary each year). An annual payment of \$52,456 would pay off the current UAL in 1.3 years (ignoring any unexpected changes in UAL occurring after June 30, 2025). If the agency would like their FY 2027-28 payment toward the UAL to be consistent with a faster pace for reaching 100% funded, an ADP can be added to the required minimum payment.

Provided below are select ADP options for consideration. Making such an ADP during FY 2027-28 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see [Amortization Schedule and Alternatives](#). Agencies considering making an ADP should contact CalPERS for additional information.

Fiscal Year 2027-28 Employer Contributions — Illustrative Scenarios

If the Annual UAL Payment Each Year Were...	The Current UAL Would be Paid Off in...	This Would Require an ADP ¹ in FY 2027-28 of...	Plus the Estimated Normal Cost of...	Estimated Total Contribution
\$52,456	1.3 years	\$0	\$155,397	\$207,853
15,839	5 years	N/A	155,397	171,236

¹ The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

The calculations above are based on the projected UAL as of June 30, 2027, as determined in the June 30, 2025, actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions, and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

Additional Discretionary Payment History

The following table provides a recent history of actual ADPs made to the plan through April 30, 2026.

Fiscal Year	ADP	Fiscal Year	ADP
2019-20	\$105,978	2023-24	\$325,000
2020-21	484,804	2024-25	0
2021-22	0	2025-26	0
2022-23	0		

Projected Employer Contributions

The table below shows the required and projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. In particular, the investment return beginning with FY 2025-26 is assumed to be 6.80% per year, net of investment and administrative expenses. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

The normal cost rates for each rate plan are assumed to remain constant. The employer normal cost rate for pooled plans is relatively constant from year to year when there are no assumption changes. Beginning with the June 30, 2026, actuarial valuation, it will be possible for pooled plans to be removed from the risk pool, in which case the employer normal cost would be based only on the members of that plan and will be different than the projections below. Plans with at least 200 active members on a valuation date will be automatically removed from the risk pool.

If the normal cost rates do remain constant, the employer contribution amounts will vary due to changes in payroll. The actuarial valuation does not include payroll beyond the valuation date. For the most realistic projections, the employer should apply projected payroll amounts to the rates below based on the most recent information available, such as current payroll as well as any plans to fill vacancies or add or remove positions.

Rate Plan Identifier	Covered Payroll June 30, 2025	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2025-26 and Beyond)				
		2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
		Normal Cost Rates (Percentage of Payroll)					
3366	\$737,651	10.41%	10.4%	10.4%	10.4%	10.4%	10.4%
27250	842,554	8.05%	8.1%	8.1%	8.1%	8.1%	8.1%
UAL Payment		\$52,456	\$18,000	\$0	\$0	\$0	\$0

Unlike the normal cost rates, the required UAL payments are expected to vary significantly from the projections above due to experience, particularly investment experience. For projected contributions under alternate investment return scenarios, please see the [Future Investment Return Scenarios](#) exhibit. Our online pension plan projection tool, [Pension Outlook](#), is available in the Employers section of the CalPERS website. Pension Outlook can help plan and budget pension costs under various scenarios.

For ongoing plans, investment gains and losses are amortized using an initial 5-year ramp. For more information, please see Amortization of Unfunded Actuarial Accrued Liability in Appendix A of the Section 2 Report. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large investment loss, the relatively small amortization payments during the initial ramp period could result in contributions that are less than interest on the UAL (i.e. negative amortization) while the contribution impact of the increase in the UAL is phased in.

Schedule of Amortization Bases

Below is the schedule of the plan's amortization bases. Note that there is a two-year lag between the valuation date and the start of the contribution year.

- The assets, liabilities and funded status of the plan are measured as of the valuation date: June 30, 2025.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: FY 2027-28.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment on the UAL for FY 2025-26 is based on the actuarial valuation two years ago, adjusted for additional discretionary payments made on or before April 30, 2026, if necessary, and the expected payment for FY 2026-27 is based on the actuarial valuation one year ago.

Reason for Base	Date Est.	Ramp Level 2027-28	Ramp Shape	Escalation Rate	Amort. Period	Balance 6/30/25	Expected Payment 2025-26	Balance 6/30/26	Expected Payment 2026-27	Balance 6/30/27	Minimum Required Payment 2027-28
Partial Fresh Start	6/30/22	80%	Up Only	0.00%	17	383,909	15,782	393,705	23,672	396,013	31,563
Investment (Gain)/Loss	6/30/23	60%	Up Only	0.00%	18	62,295	1,339	65,147	2,678	66,809	4,017
Non-Investment (Gain)/Loss	6/30/23	No Ramp		0.00%	18	163,049	14,662	158,984	14,662	154,643	14,662
Investment (Gain)/Loss	6/30/24	40%	Up Only	0.00%	19	(239,779)	0	(256,084)	(5,504)	(267,810)	(11,009)
Non-Investment (Gain)/Loss	6/30/24	No Ramp		0.00%	19	129,605	0	138,418	12,447	134,967	12,447
Assumption Change	6/30/25	No Ramp		0.00%	20	23,332	0	24,919	0	26,613	2,393
Investment (Gain)/Loss	6/30/25	20%	Up Only	0.00%	20	(490,539)	0	(523,896)	0	(559,521)	(12,027)
Non-Investment (Gain)/Loss	6/30/25	No Ramp		0.00%	20	101,491	0	108,392	0	115,763	10,410
Total						133,363	31,783	109,585	47,955	67,477	52,456

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed in [Allocation of Plan's Share of Pool's Experience](#) earlier in this report. These (gain)/loss bases will be amortized in accordance with the CalPERS amortization policy in effect at the time the base was established.

Amortization Schedule and Alternatives

The amortization schedule on the previous page(s) shows the minimum contributions required according to the CalPERS amortization policy. Each year, many agencies express a desire for a more stable pattern of payments or indicate interest in paying off the unfunded accrued liabilities more quickly than required. As such, we have provided alternative amortization schedules to help analyze the current amortization schedule and illustrate the potential savings of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternative “fresh start” amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. To initiate a fresh start, please contact a CalPERS actuary.

The current amortization schedule typically contains both positive and negative bases. Positive bases result from plan changes, assumption changes, method changes or plan experience that increase unfunded liability. Negative bases result from plan changes, assumption changes, method changes, or plan experience that decrease unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years, such as:

- When a negative payment would be required on a positive unfunded actuarial liability; or
- When the payment would completely amortize the total unfunded liability in a very short time period, and results in a large change in the employer contribution requirement.

In any year when one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single “fresh start” base and amortizing it over an appropriate period.

The current amortization schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS [Actuarial Amortization Policy](#).

Amortization Schedule and Alternatives (continued)

Date	Current Amortization Schedule		Alternative Schedules			
	Balance	Payment	Alternative Schedule 1		Alternative Schedule 2	
			Balance	Payment	Balance	Payment
6/30/2027	67,477	52,456	N/A	N/A	N/A	N/A
6/30/2028	17,856	18,453				
6/30/2029						
6/30/2030						
6/30/2031						
6/30/2032						
6/30/2033						
6/30/2034						
6/30/2035						
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6/30/2041						
6/30/2042						
6/30/2043						
6/30/2044						
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		70,909		N/A		N/A
Interest Paid		3,432		N/A		N/A
Estimated Savings				N/A		N/A

Employer Contribution History

The table below provides a recent history of the employer contribution requirements for the plan, as determined by the annual actuarial valuation. Changes due to prepayments or plan amendments after the valuation report was finalized are not reflected.

Valuation Date	Contribution Year	Employer Normal Cost Rate		Unfunded Liability Payment
		Rate Plan 3366	Rate Plan 27250	
06/30/2016	2018-19	7.634%	6.842%	\$16,290
06/30/2017	2019-20	8.081%	6.985%	19,745
06/30/2018	2020-21	8.794%	7.732%	25,349
06/30/2019	2021-22	8.65%	7.59%	37,366
06/30/2020	2022-23	8.63%	7.47%	7,449
06/30/2021	2023-24	10.10%	7.68%	0
06/30/2022	2024-25	10.15%	7.87%	24,216
06/30/2023	2025-26	10.19%	7.96%	52,259
06/30/2024	2026-27	10.18%	7.93%	47,955
06/30/2025	2027-28	10.41%	8.05%	52,456

Funding History

The table below shows the recent history of the actuarial accrued liability, share of the pool's fair value of assets, unfunded accrued liability, funded ratio and annual covered payroll.

Valuation Date	Accrued Liability	Share of Pool's Fair Value of Assets	Unfunded Accrued Liability (UAL)	Funded Ratio	Annual Covered Payroll
06/30/2016	\$5,674,631	\$5,116,781	\$557,850	90.2%	\$1,060,969
06/30/2017	5,911,208	5,412,694	498,514	91.6%	1,160,164
06/30/2018	6,483,410	5,919,249	564,161	91.3%	1,156,816
06/30/2019	6,892,022	6,331,497	560,525	91.9%	1,264,549
06/30/2020	7,326,549	6,660,608	665,941	90.9%	1,201,389
06/30/2021	7,717,305	8,435,794	(718,489)	109.3%	1,201,019
06/30/2022	8,446,753	7,848,013	598,740	92.9%	1,405,677
06/30/2023	9,268,754	8,419,905	848,849	90.8%	1,291,580
06/30/2024	9,822,135	9,347,197	474,938	95.2%	1,493,849
06/30/2025	10,425,679	10,292,316	133,363	98.7%	1,580,205

Risk Analysis

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Future Investment Return Scenarios

Analysis using the investment return scenarios from the Asset Liability Management process completed in 2025 was performed to determine the effects of various future investment returns on required employer UAL contributions. The CalPERS [Funding Risk Mitigation Policy](#) stipulates that when the investment return exceeds the discount rate by at least 2% the board will consider adjustments to the discount rate. The projections below use a discount rate of 6.8% for all scenarios even though an annual return of 11.6% is high enough to trigger a board discussion on the discount rate. The projections also assume that all other actuarial assumptions will be realized and that no further changes in assumptions, contributions, benefits, or funding will occur.

The employer normal cost rates are not affected by Investment returns, and since no future assumption changes are being reflected, the projected employer normal cost rates for every future investment return scenario are the same as those shown earlier in this report. See [Projected Employer Contributions](#) for more information on projecting the employer normal cost.

The first table shows projected UAL contribution requirements if the fund were to earn either 1.9% or 11.6% annually. These alternate investment returns were chosen because 90% of long-term average returns are expected to fall between them over the 20-year period ending June 30, 2045.

Assumed Annual Return FY 2025-26 through FY 2044-45	Projected Employer UAL Contributions				
	2028-29	2029-30	2030-31	2031-32	2032-33
1.9% (5th percentile)	\$57,000	\$65,000	\$85,000	\$124,000	\$188,000
11.6% (95th percentile)	\$0	\$0	\$0	\$0	\$0

Required UAL contributions outside of this range are also possible. In particular, whereas it is unlikely that investment returns will average less than 1.9% or greater than 11.6% over a 20-year period, the likelihood of a single investment return less than 1.9% or greater than 11.6% in any given year is much greater. The following analysis illustrates the effect of an extreme, single year investment return.

The portfolio has an expected volatility (or standard deviation) of 12.7% per year. Accordingly, in any given year there is a 16% probability that the annual return will be -5.9% or less and a 2.5% probability that the annual return will be -18.6% or less. These returns represent one and two standard deviations below the expected return of 6.8%.

The following table shows the effect of one and two standard deviation investment losses in FY 2025-26 on the FY 2028-29 contribution requirements. Note that a single-year investment gain or loss decreases or increases the required UAL contribution amount incrementally for each of the next five years, not just one, due to the 5-year ramp in the amortization policy. However, the contribution requirements beyond the first year are also impacted by investment returns beyond the first year. Historically, significant downturns in the market are often followed by higher than average returns. Such investment gains would offset the impact of these single year negative returns in years beyond FY 2028-29.

Assumed Annual Return for Fiscal Year 2025-26	Required Employer UAL Contributions	Projected Employer UAL Contributions
	2027-28	2028-29
(18.6%) (2 standard deviation loss)	\$52,456	\$108,000
(5.9%) (1 standard deviation loss)	\$52,456	\$76,000

- Without investment gains (returns higher than 6.8%) in FY 2026-27 or later, projected contributions rates would continue to rise over the next four years due to the continued phase-in of the impact of the illustrated investment loss in FY 2025-26.
- The Pension Outlook Tool can be used to model projected contributions for these scenarios beyond FY 2028-29 as well as to model other investment return scenarios.

Discount Rate Sensitivity

The discount rate assumption is calculated as the sum of the assumed real rate of return and the assumed annual price inflation, currently 4.3% and 2.5%, respectively. Changing either the price inflation assumption or the real rate of return assumption will change the discount rate. The sensitivity of the valuation results to the discount rate assumption depends on which component of the discount rate is changed. Shown below are various valuation results as of June 30, 2025, assuming alternate discount rates by changing the two components independently. Results are shown using the current discount rate of 6.8% as well as alternate discount rates of 5.8% and 7.8%. The rates of 5.8% and 7.8% were selected since they illustrate the impact of a 1.0% increase or decrease to the 6.8% assumption.

Sensitivity to the Discount Rate Due to Varying the Real Rate of Return Assumption

As of June 30, 2025	1% Lower Real Return Rate	Current Assumptions	1% Higher Real Return Rate
Discount Rate	5.8%	6.8%	7.8%
Price Inflation	2.5%	2.5%	2.5%
Real Rate of Return	3.3%	4.3%	5.3%
a) Total Normal Cost			
Rate Plan 3366	21.64%	17.35%	14.05%
Rate Plan 27250	19.87%	15.80%	12.71%
b) Accrued Liability	\$11,798,464	\$10,425,679	\$9,288,790
c) Fair Value of Assets	\$10,292,316	\$10,292,316	\$10,292,316
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$1,506,148	\$133,363	(\$1,003,526)
e) Funded Ratio	87.2%	98.7%	110.8%

Sensitivity to the Discount Rate Due to Varying the Price Inflation Assumption

As of June 30, 2025	1% Lower Price Inflation	Current Assumptions	1% Higher Price Inflation
Discount Rate	5.8%	6.8%	7.8%
Price Inflation	1.5%	2.5%	3.5%
Real Rate of Return	4.3%	4.3%	4.3%
a) Total Normal Cost			
Rate Plan 3366	18.59%	17.35%	15.89%
Rate Plan 27250	16.95%	15.80%	14.46%
b) Accrued Liability	\$10,956,057	\$10,425,679	\$9,777,768
c) Fair Value of Assets	\$10,292,316	\$10,292,316	\$10,292,316
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$663,741	\$133,363	(\$514,548)
e) Funded Ratio	93.9%	98.7%	105.3%

Mortality Rate Sensitivity

The following table looks at the change in the June 30, 2025, plan costs and funded status under two different longevity scenarios, namely assuming rates of post-retirement mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2025. This type of analysis highlights the impact on the plan of a change in the mortality assumption.

As of June 30, 2025	10% Lower Mortality Rates	Current Assumptions	10% Higher Mortality Rates
a) Total Normal Cost			
Rate Plan 3366	17.66%	17.35%	17.06%
Rate Plan 27250	16.08%	15.80%	15.54%
b) Accrued Liability	\$10,681,778	\$10,425,679	\$10,191,650
c) Fair Value of Assets	\$10,292,316	\$10,292,316	\$10,292,316
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$389,462	\$133,363	(\$100,666)
e) Funded Ratio	96.4%	98.7%	101.0%

Maturity Measures

As pension plans mature they become more sensitive to risks. Understanding plan maturity and how it affects the ability of a pension plan sponsor to tolerate risk is important in understanding how the pension plan is impacted by investment return volatility, other economic variables and changes in longevity or other demographic assumptions.

Since it is the employer that bears the risk, it is appropriate to perform this analysis on a pension plan level considering all rate plans. The following measures include only the rate plans covered in this report. One way to look at the maturity level of CalPERS and its plans is to look at the ratio of a plan's retiree liability to its total liability. A pension plan in its infancy will have a very low ratio of retiree liability to total liability. As the plan matures, the ratio increases. A mature plan will often have a ratio above 60%-65%.

Ratio of Retiree Accrued Liability to Total Accrued Liability	June 30, 2024	June 30, 2025
1. Retiree Accrued Liability	\$5,593,515	\$5,835,983
2. Total Accrued Liability	\$9,822,135	\$10,425,679
3. Ratio of Retiree AL to Total AL [(1) ÷ (2)]	57%	56%

Another measure of the maturity level of CalPERS and its plans is the ratio of actives to retirees, also called the support ratio. A pension plan in its infancy will have a very high ratio of active to retired members. As the plan matures and members retire, the ratio declines. A mature plan will often have a ratio near or below one.

To calculate the support ratio for the rate plan, retirees and beneficiaries receiving a continuance are each counted as one, even though they may have only worked a portion of their careers as an active member of this rate plan. For this reason, the support ratio, while intuitive, may be less informative than the ratio of retiree liability to total accrued liability above.

Support Ratio	June 30, 2024	June 30, 2025
1. Number of Actives	20	20
2. Number of Retirees	14	15
3. Support Ratio [(1) ÷ (2)]	1.43	1.33

Maturity Measures (continued)

The actuarial calculations supplied in this communication are based on various assumptions about long-term demographic and economic behavior. Unless these assumptions (e.g., terminations, deaths, disabilities, retirements, salary increases, investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio

Shown in the table below is the asset volatility ratio (AVR), which is the ratio of fair value of assets to payroll. Plans that have a higher AVR experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an AVR of 8 may experience twice the contribution volatility due to investment return volatility than a plan with an AVR of 4. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as a plan matures.

Liability Volatility Ratio

Also shown in the table below is the liability volatility ratio (LVR), which is the ratio of accrued liability to payroll. Plans that have a higher LVR experience more volatile employer contributions (as a percentage of payroll) due to changes in liability. For example, a plan with an LVR of 8 is expected to have twice the contribution volatility of a plan with an LVR of 4 when there is a change in accrued liability, such as when there is a change in actuarial assumptions. It should be noted that this ratio indicates a longer-term potential for contribution volatility, since the AVR, described above, will tend to move closer to the LVR as the funded ratio approaches 100%.

Contribution Volatility	June 30, 2024	June 30, 2025
1. Fair Value of Assets	\$9,347,197	\$10,292,316
2. Payroll	\$1,493,849	\$1,580,205
3. Asset Volatility Ratio (AVR) $[(1) \div (2)]$	6.3	6.5
4. Accrued Liability	\$9,822,135	\$10,425,679
5. Liability Volatility Ratio (LVR) $[(4) \div (2)]$	6.6	6.6

Maturity Measures History

Valuation Date	Ratio of Retiree Accrued Liability to Total Accrued Liability	Support Ratio	Asset Volatility Ratio	Liability Volatility Ratio
06/30/2017	49%	2.67	4.7	5.1
06/30/2018	46%	2.44	5.1	5.6
06/30/2019	43%	2.44	5.0	5.5
06/30/2020	52%	2.10	5.5	6.1
06/30/2021	50%	2.00	7.0	6.4
06/30/2022	48%	2.00	5.6	6.0
06/30/2023	59%	1.54	6.5	7.2
06/30/2024	57%	1.43	6.3	6.6
06/30/2025	56%	1.33	6.5	6.6

Funded Status – Termination Basis

The funded status measured on a termination basis is an estimated range for the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2025. The accrued liability on a termination basis (termination liability) is calculated differently from the plan's ongoing funding liability. For the termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees. Unlike the actuarial cost method used for ongoing plans, the termination liability is the present value of the benefits earned through the valuation date.

A more conservative investment policy and asset allocation strategy was adopted by the board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while limiting the funding risk. However, this asset allocation has a lower expected rate of return than the remainder of the PERF and consequently, a lower discount rate assumption. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The discount rate used for actual termination valuations is a weighted average of the 10-year and 30-year Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the following analysis are based on 20-year Treasury bonds, which is a good proxy for most plans. The discount rate upon contract termination will depend on actual Treasury rates on the date of termination, which varies over time, as demonstrated below.

Valuation Date	20-Year Treasury Rate	Valuation Date	20-Year Treasury Rate
6/30/2016	1.86%	6/30/2021	2.00%
6/30/2017	2.61%	6/30/2022	3.38%
6/30/2018	2.91%	6/30/2023	4.06%
6/30/2019	2.31%	6/30/2024	4.61%
6/30/2020	1.18%	6/30/2025	4.79%

As Treasury rates are variable, the table below shows a range for the termination liability using discount rates 1% below and above the 20-year Treasury rate on the valuation date. The price inflation assumption is the 20-year Treasury breakeven inflation rate, that is, the difference between the 20-year inflation indexed bond and the 20-year fixed-rate bond.

The Fair Value of Assets also varies with interest rates and will fluctuate depending on other market conditions on the date of termination. Since it is not possible to approximate how the assets will change in different interest rate environments, the results below use the plan's share of the pool's Fair Value of Assets as of the valuation date.

	Discount Rate: 3.79% Price Inflation: 2.47%	Discount Rate: 5.79% Price Inflation: 2.47%
1. Termination Liability ¹	\$13,900,661	\$10,776,914
2. Fair Value of Assets	10,292,316	10,292,316
3. Unfunded Termination Liability [(1) – (2)]	\$3,608,345	\$484,598
4. Funded Ratio [(2) ÷ (1)]	74.0%	95.5%

¹ The termination liabilities calculated above include a 5% contingency load. The contingency load and other actuarial assumptions can be found in Appendix A of the Section 2 report.

In order to terminate, first contact our Pension Contract Services unit to initiate a Resolution of Intent to Terminate. The completed Resolution will allow a CalPERS actuary to provide a preliminary termination valuation with a more up-to-date estimate of the plan's assets and liabilities. Before beginning this process, please consult with a CalPERS actuary.

Funded Status – Low-Default-Risk Basis

Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*, requires the disclosure of a low-default-risk obligation measure (LDROM) of benefit costs accrued as of the valuation date using a discount rate based on the yields of high quality fixed income securities with cash flows that replicate expected benefit payments. Conceptually, this measure represents the level at which financial markets would value the accrued plan costs, and would be approximately equal to the cost of a portfolio of low-default-risk bonds with similar financial characteristics to accrued plan costs.

As permitted in ASOP No. 4, the Actuarial Office uses the Entry Age Actuarial Cost Method to calculate the LDROM. This methodology is in line with the measure of “benefit entitlements” calculated by the Bureau of Economic Analysis and used by the Federal Reserve to report the indebtedness due to pensions of plan sponsors and, conversely, the household wealth due to pensions of plan members.

As shown below, the discount rate used for the LDROM is 5.58%, which is the Standard FTSE Pension Liability Index¹ discount rate as of June 30, 2025.

Selected Measures on a Low-Default-Risk Basis	June 30, 2025
Discount Rate	5.58%
1. Accrued Liability – Low-Default-Risk Basis (LDROM)	
a) Active Members	\$4,903,780
b) Transferred Members	377,117
c) Separated Members	385,149
d) Members and Beneficiaries Receiving Payments	6,471,871
e) Total	<u>\$12,137,917</u>
2. Fair Value of Assets	<u>10,292,316</u>
3. Unfunded Accrued Liability – Low-Default-Risk Basis [(1e) – (2)]	\$1,845,601
4. Unfunded Accrued Liability – Funding Policy Basis	<u>133,363</u>
5. Present Value of Unearned Investment Risk Premium [(3) – (4)]	\$1,712,238

The difference between the unfunded liabilities on a low-default-risk basis and on the funding policy basis represents the present value of the investment risk premium that must be earned in future years to keep future contributions for currently accrued plan costs at the levels anticipated by the funding policy.

Benefit security for members of the plan relies on a combination of the assets in the plan, the investment income generated from those assets, and the ability of the plan sponsor to make necessary future contributions. If future returns fall short of 6.8%, benefit security could be at risk without higher than currently anticipated future contributions.

The funded status on a low-default-risk basis is not appropriate for assessing the sufficiency of plan assets to cover the cost of settling the plan's benefit obligations (see [Funded Status – Termination Basis](#)), nor is it appropriate for assessing the need for future contributions (see [Funded Status – Funding Policy Basis](#)).

¹ This index is based on a yield curve of hypothetical AA-rated zero-coupon corporate bonds whose maturities range from 6 months to 30 years. The index represents the single discount rate that would produce the same present value as discounting a standardized set of liability cash flows for a fully open pension plan using the yield curve. The liability cash flows are reasonably consistent with the pattern of benefits expected to be paid from the entire Public Employees' Retirement Fund for current and former plan members. A different index, hence a different discount rate, may be needed to measure the LDROM for a subset of the fund, such as a single rate plan or a group of retirees.

Supplementary Information

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Normal Cost by Benefit Group

The table below displays the Total Normal Cost broken out by benefit group for FY 2027-28. The Total Normal Cost is the annual cost of service accrual for the fiscal year for active employees and can be viewed as the long-term contribution rate for the benefits contracted. Generally, the normal cost for a benefit group subject to more generous benefit provisions will exceed the normal cost for a group with less generous benefits. Future measurements of the Total Normal Cost for each group may differ significantly from the current values due to such factors as changes in economic and demographic assumptions, changes in plan benefits, or changes in applicable law.

Rate Plan Identifier	Benefit Group Name	Total Normal Cost FY 2027-28	Offset due to Employee Contributions FY 2027-28	Employer Normal Cost FY 2027-28	Number of Actives	Payroll on 6/30/2025
3366	Miscellaneous Plan	17.35%	6.94%	10.41%	8	\$737,651
27250	PEPRA Miscellaneous Plan	15.80%	7.75%	8.05%	<u>12</u>	<u>842,554</u>
	Total				20	\$1,580,205

Note that if a Benefit Group above has multiple bargaining units, each of which has separately contracted for different benefits such as Employer Paid Member Contributions, then the Normal Cost shown for the respective benefit level does not reflect those differences.

Summary of Valuation Data

The table below shows a summary of the plan's member data upon which this valuation is based:

	June 30, 2024	June 30, 2025
Active Members		
Counts	20	20
Average Attained Age	47.2	48.1
Average Entry Age to Rate Plan	37.3	37.7
Average Years of Credited Service	9.0	9.5
Average Annual Covered Pay	\$74,692	\$79,010
Annual Covered Payroll	\$1,493,849	\$1,580,205
Present Value of Future Payroll	\$14,868,333	\$15,293,774
Transferred Members		
Counts	4	5
Separated Members		
Counts	6	5
Retired Members and Beneficiaries*		
Counts	14	15
Average Annual Benefits	\$34,717	\$34,874
Total Annual Benefits	\$486,033	\$523,106

Counts of members included in the valuation are counts of the records processed by the valuation. Multiple records may exist for those who have service in more than one valuation group. This does not result in double counting of liabilities.

Average Annual Benefits represents benefit amounts payable by this plan only. Some members may have service in another plan and would therefore have a larger total benefit than would be included as part of the average shown here.

* Values include community property settlements

Status of PEPRA Transition

The California Public Employees' Pension Reform Act of 2013 (PEPRA), which took effect in January 2013, changed CalPERS retirement benefits and placed compensation limits on new members joining CalPERS on or after January 1, 2013. One of the objectives of PEPRA was to improve the ability of employers to manage the costs of retirement benefits for their members. While such changes can reduce future benefit costs in a meaningful way, the full impact on employer contributions will not occur until all active members are subject to the rules and provisions of PEPRA. The table below illustrates the status of this transition as of June 30, 2025.

	Classic	PEPRA	PEPRA as a Percent of Total
Active Members			
Count	8	12	60.0%
Average Attained Age	53.4	44.6	
Average Entry Age	36.7	38.3	
Average Years of Credited Service	16.1	5.1	
Average Annual Covered Payroll	\$92,206	\$70,213	
Annual Covered Payroll	\$737,651	\$842,554	53.3%
Present Value of Future Payroll	\$5,917,631	\$9,376,143	61.3%
Transferred Members			
Count	2	3	60.0%
Separated Members			
Count	3	2	40.0%
Retired Members and Beneficiaries Receiving Payments			
Count	15	0	0.0%
Average Annual Benefit	\$34,874	\$0	
Total Annual Benefits	\$523,106	\$0	0.0%
Accrued Liabilities			
Active Members	\$3,022,689	\$952,719	24.0%
Transferred Members	180,092	90,714	33.5%
Separated Members	321,102	22,380	6.5%
Retired Members and Beneficiaries	<u>5,835,983</u>	<u>0</u>	<u>0.0%</u>
Total	\$9,359,866	\$1,065,813	10.2%

Surcharge for Class 1 Benefits

This plan has the following Class 1 benefit provisions which result in the surcharges indicated:

Class 1 benefit provisions

None

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which the agency has contracted. A description of principal standard and optional plan provisions is in Section 2.

Rate Plan 3366	Benefit Group	
Member Category	Misc	
Demographics		
Actives	Yes	
Transfers/Separated	Yes	
Receiving	Yes	
Benefit Provision		
Benefit Formula	2% @ 60	
Social Security Coverage	Yes	
Full/Modified	Modified	
Employee Contribution Rate	7.00%	
Final Average Compensation Period	Three Year	
Sick Leave Credit	Yes	
Non-Industrial Disability	Standard	
Industrial Disability	No	
Pre-Retirement Death Benefits		
Optional Settlement 2	Yes	
1959 Survivor Benefit Level	No	
Special	No	
Alternate (firefighters)	No	
Post-Retirement Death Benefits		
Lump Sum	\$2,000	
Survivor Allowance (PRSA)	No	
COLA	2%	

Plan's Major Benefit Options (Continued)

Shown below is a summary of the major optional benefits for which the agency has contracted. A description of principal standard and optional plan provisions is in Section 2.

Rate Plan 27250	Benefit Group	
Member Category	Misc	
Demographics		
Actives	Yes	
Transfers/Separated	Yes	
Receiving	No	
Benefit Provision		
Benefit Formula	2% @ 62	
Social Security Coverage	Yes	
Full/Modified	Full	
Employee Contribution Rate	7.75%	
Final Average Compensation Period	Three Year	
Sick Leave Credit	Yes	
Non-Industrial Disability	Standard	
Industrial Disability	No	
Pre-Retirement Death Benefits		
Optional Settlement 2	Yes	
1959 Survivor Benefit Level	No	
Special	No	
Alternate (firefighters)	No	
Post-Retirement Death Benefits		
Lump Sum	\$2,000	
Survivor Allowance (PRSA)	No	
COLA	2%	

Section 2

California Public Employees' Retirement System

Risk Pool Actuarial Valuation Information

Section 2 may be found on the CalPERS website
in the [Forms & Publications](#) section

RESOLUTION NO. 11-2026

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT**

**ADOPTING A "RECORDS RETENTION POLICY"
AS A DISTRICT POLICY**

WHEREAS, the BOARD OF TRUSTEES (Board) of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT (District) is responsible for ensuring that District records are created, maintained, retained, and destroyed in accordance with applicable law; and

WHEREAS, the District is committed to meeting its obligations under the California Government Code, the California Public Records Act, the California Labor Code, the California Code of Regulations, the California Environmental Quality Act, applicable federal recordkeeping requirements, and the California Government Claims Act, while preserving records of continuing legal and operational value and protecting the District from liability associated with premature or unauthorized destruction of records; and

WHEREAS, the District seeks to establish clear roles and responsibilities, a records retention schedule, and procedures governing the retention, destruction, and litigation-hold status of District records, applicable to all District employees, officers, contractors, and board members; and

WHEREAS, the Board has reviewed the proposed Records Retention Policy, attached hereto and incorporated herein, and finds that its adoption is in the best interest of the District.

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF TRUSTEES of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT does hereby approve and adopt the "Records Retention Policy," designated as Policy 1100 and attached hereto and incorporated herein as "Exhibit A", as a policy of the District.

PASSED AND ADOPTED by the Board of Trustees of the Consolidated Mosquito Abatement District on the 18th day of September, 2026, by the following vote:

AYES:

NOES:

ABSENT:

Member, Board of Trustees
Consolidated Mosquito Abatement District

Member, Board of Trustees
Consolidated Mosquito Abatement District



Consolidated Mosquito Abatement District Records Retention Policy

Policy #	Established:	Dates Amended:	Resolution #
1100	9/18/2026		11-2026

1. Purpose

This Records Retention Policy establishes the official schedule and procedures by which the Consolidated Mosquito Abatement District ("District") creates, maintains, retains, and destroys public records. The Policy ensures the District meets its obligations under California law, preserves records of continuing legal and operational value, and protects the District from liability associated with premature or unauthorized destruction of records.

2. Scope

This Policy applies to all District records regardless of physical form or medium, including paper documents, electronic files, email, audio and video recordings, photographs, maps, databases, and other recorded information created or received by the District in the conduct of its official business. It applies to all District employees, officers, contractors, and board members.

3. Legal Framework

The District's records retention obligations are governed by, among other authorities:

- California Government Code § 60200 et seq. (destruction of public records)
- California Government Code § 60201 et seq. (permanent records)
- California Public Records Act (Gov. Code § 7920.000 et seq.)
- California Labor Code (personnel and payroll records)
- California Code of Regulations, Title 3 (pesticide application records)
- California Environmental Quality Act (CEQA)
- Federal recordkeeping requirements (IRS, EPA, OSHA, FMLA, I-9)
- California Government Claims Act (Gov. Code § 900 et seq.)

In any conflict between this Policy and applicable law, the law controls. When a record is subject to multiple legal requirements with different retention periods, the longest period applies.

4. Definitions

Active Record: A record required for current operations or frequently referenced.

Destruction Hold / Litigation Hold: A directive suspending destruction of records relevant to actual or reasonably anticipated litigation, audit, investigation, or public records request.

Official Custodian of Records: The District Manager, or designee, responsible for the care, custody, and management of District records.

Public Record: Any writing containing information relating to the conduct of the public's business prepared, owned, used, or retained by the District (Gov. Code § 7920.530).

Retention Period: The minimum length of time a record must be kept before it may be considered for destruction.

Vital Record: A record essential to the District's continued operation or legal obligations in an emergency.

5. Roles and Responsibilities

5.1 Board of Trustees

The Board adopts and amends this Policy by resolution, approves record destruction pursuant to Government Code § 60200 et seq, and ensures adequate resources are allocated for records management.

5.2 District Manager (Official Custodian)

The District Manager serves as the Official Custodian of Records and is responsible for implementing this Policy, designating departmental records liaisons, approving destruction authorizations, and coordinating with legal counsel on litigation holds.

5.3 All Employees

All District employees are responsible for creating and maintaining records consistent with this Policy, following proper storage and disposal procedures, and immediately notifying the District Manager if a destruction hold may be required.

6. Records Retention Schedules

The following schedules establish minimum retention periods by record category. Records must not be destroyed prior to the expiration of the applicable retention period unless a shorter period is explicitly authorized by law and approved by the Board pursuant to Government Code § 60200 et seq.

6.1 Governance and Board Records

Record Type	Retention Period	Legal Authority
Board meeting minutes (regular & special)	Permanent	Gov. Code § 60201
Board agendas and staff reports	10 years	
Board resolutions and ordinances	Permanent	Gov. Code § 60201
District bylaws and policies	Permanent (superseded versions: 10 years)	Gov. Code § 60201
Brown Act notices and postings	2 years	
Contracts and agreements (general)	10 years after expiration	
Contracts (real property)	Permanent	Gov. Code § 60201

6.2 Financial Records

Record Type	Retention Period	Legal Authority
Annual audited financial statements	Permanent	Gov. Code § 60201
General ledger/accounting records	7 years	Gov. Code § 60201
Accounts payable/receivable	7 years	Gov. Code § 60201
Bank statements and reconciliations	7 years	Gov. Code § 60201
Payroll records	7 years	Gov. Code § 60201
Purchase orders and invoices	5 years	
Budget documents (adopted)	10 years	
Grant records	3 years from the date of submission of the financial report. (or per grant terms)	2 C.F.R. § 200.333
Fixed asset/capital asset records	Life of asset + 7 years	Gov. Code §
Tax records (W-2, 1099, 941)	4 years	26 CFR 31.6001-1(e)(2)

6.3 Human Resources and Personnel Records

Record Type	Retention Period	Legal Authority
Personnel files (active employees)	Duration of employment + 4 years	Gov. Code § 12946
Personnel files (separated employees)	5 years after separation	Gov. Code § 12946
Applications/resumes (not hired)	2 years	29 C.F.R. § 1602.14
I-9 forms	3 years from hire or 1 year after termination (whichever is later)	8 U.S.C. § 1324a
Workers' compensation records	5 years from date of injury	Lab. Code § 3700 et seq. Also 8 C.C.R. § 15400.2
OSHA 300/301 logs and incident reports	5 years	8 C.C.R. § 14300.33
Medical/exposure records (occupational)	30 years	8 C.C.R. § 3204

Record Type	Retention Period	Legal Authority
Training records (safety, required)	1 year	8 C.C.R. § 3203
Reasonable suspicion/investigation files	5 years	
Leave records (FMLA/CFRA)	3 years	29 C.F.R. § 825.500

6.4 Field Operations and Vector Control Records

Record Type	Retention Period	Legal Authority
Vector surveillance and inspection records	10 years	
Pesticide application records (public agency)	2 years	Food & Agr. Code § 12981; 3 C.C.R. § 6624
Mosquitofish distribution records	5 years	
Aerial application/spray records	2 years	3 C.C.R. § 6624
Equipment calibration/maintenance logs	Life of equipment or 5 years, whichever is greater	
West Nile Virus/disease surveillance reports	10 years	
Public complaints and service requests	5 years	
Trap/surveillance data (digital records)	10 years	

6.5 Property, Fleet, and Equipment Records

Record Type	Retention Period	Legal Authority
Deeds and real property records	Permanent	
Maps and easements	Permanent	
Fleet/vehicle titles and registration	Life of vehicle + 5 years	
Fleet maintenance and inspection records	Life of vehicle or 5 years, whichever is greater	

Record Type	Retention Period	Legal Authority
Equipment inventories	5 years after disposal	

6.6 Legal, Claims, and Insurance Records

Record Type	Retention Period	Legal Authority
Litigation files	10 years after final judgment or settlement	
Claims against the district	5 years after resolution	Gov. Code § 945.6; § 34090
JPIA / insurance policies	Permanent (or per VCJPA terms)	
Public records requests and responses	2 years	
Environmental / CEQA documents	Permanent	Pub. Res. Code § 21167.7

6.7 Electronic Records and Information Technology

Record Type	Retention Period	Legal Authority
Email (routine administrative)	2 years	
Email (containing public records)	Retain per subject matter schedule	
Electronic documents/databases	Retain per subject matter schedule	
Backup media	Per IT policy; minimum 1 year	
Security footage/surveillance video	30 days (unless related to incident)	

7. Destruction of Records

7.1 Authorization Required

No record may be destroyed without prior written authorization from the District Manager. Records subject to Government Code § 34090 require the additional concurrence of the District's legal counsel and approval by Board resolution, unless otherwise exempt under § 34090.6.

7.2 Destruction Hold

Notwithstanding any retention period, destruction of records must be suspended when the District Manager or legal counsel has knowledge of, or reasonably anticipates: (a) litigation, claim, or government investigation; (b) a pending or outstanding Public Records Act request affecting the records; (c) an ongoing audit or compliance review; or (d) any other legal proceeding. A destruction hold remains in effect until the District Manager and legal counsel determine it may be lifted.

7.3 Method of Destruction

Destruction must be carried out in a manner appropriate to the sensitivity of the record:

- Paper records containing confidential, personnel, or sensitive information must be shredded by cross-cut or micro-cut shredder or contracted secure destruction service.
- Electronic records must be rendered unrecoverable through overwriting, degaussing, or physical destruction of the storage media, consistent with NIST SP 800-88 guidelines.
- Routine non-confidential paper records may be recycled.

7.4 Certificate of Destruction

Upon destruction of records, the staff member supervising destruction shall complete a Certificate of Destruction identifying the record series, date range, method, quantity, and date of destruction. Certificates of Destruction are themselves permanent records.

8. Vital Records Protection

The District shall identify and maintain a Vital Records Inventory of records essential to restoring District operations after a disaster or emergency. At minimum, vital records include Board minutes and resolutions, current financial data, personnel records, and active contracts. Vital records shall be stored with redundant backups maintained off-site or in secure cloud storage.

9. Electronic Records Management

Electronic records are public records subject to this Policy regardless of storage medium. The District shall ensure:

- Electronic records are stored in formats that remain accessible throughout the required retention period.
- Email is managed through the District's official email system; employees shall not use personal email accounts for official business.
- Upon an employee's separation, the District Manager shall ensure preservation of that employee's official email and electronic records for the applicable retention period before account deletion.
- The District shall maintain documented procedures for the migration or conversion of electronic records when systems are changed or retired, ensuring records remain accessible and legally defensible.

10. Public Records Act Compliance

This Policy does not limit the District's obligations under the California Public Records Act. The existence of a Public Records Act request for specific records suspends destruction of those records until the request is resolved. The District Clerk shall maintain a log of all Public Records Act requests received and their disposition.

11. Policy Review and Amendment

The District Manager shall review this Policy at least every three years and following any significant change in applicable law. Amendments require Board approval by resolution. The District Manager may issue interim administrative guidance pending formal Board action when required by law or operational need.

12. Acknowledgment

All employees shall acknowledge receipt and understanding of this Policy upon hire and upon adoption of any material amendment. Signed acknowledgments shall be retained in each employee's personnel file.

RESOLUTION NO. 12-2026

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT**

**AMENDING SECTION 2040.11.1 OF THE EMPLOYEE POLICY HANDBOOK
TO ADD PAID HOLIDAYS**

WHEREAS, the BOARD OF TRUSTEES (Board) of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT (District) is determined to regularly review the District's Personnel System Rules and Regulations (Employee Policy Handbook) and to update and amend policies when deemed necessary; and

WHEREAS, the Board finds it appropriate to amend Section 2040.11.1 of the Employee Policy Handbook to add Christmas Eve and New Year's Eve as recognized and observed paid holidays for Regular and Probationary Employees; and

WHEREAS, the proposed amendment to Section 2040.11.1 has been reviewed and recommended for adoption by the District's Policy and Budget Committees.

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF TRUSTEES of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT does hereby approve and adopt the following amendment to the Personnel System Rules and Regulations (Employee Policy Handbook):

Section 2040.11.1 Paid Holidays, amended to add Christmas Eve and New Year's Eve, as adopted and attached and incorporated herein as "Exhibit B," as a policy of the District.

PASSED AND ADOPTED by the Board of Trustees of the Consolidated Mosquito Abatement District on the 18th day of September, 2026, by the following vote:

AYES:

NOES:

ABSENT:

Member, Board of Trustees
Consolidated Mosquito Abatement District

Member, Board of Trustees
Consolidated Mosquito Abatement District

Compensation, Benefits, Work Periods, and Holidays

Policy # 2040	Established: 9/21/2009 Res No. 06-2009	Dates Amended: 09/18/2026 06/15/2026 (Res No. 06-2026) 12/18/2023 (Res No. 04-2023) 5/23/2022 (Res No 02-2022) 1/16/2018 (Res No. 01-2018) 02/17/2015 (Res No. 01-2015)	Resolution # 12-2026
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2040.1 EMPLOYEE SALARY SCHEDULE AND RELATED BENEFITS: An Employee Salary Schedule and Related Benefits shall be established to provide salary schedules, salary rates, salary ranges and steps, and related benefits. Each class in the District classification plan shall be assigned a salary range or a rate established in the Salary Schedule. All persons employed by the District shall be compensated in accordance with the Salary Schedule then in effect.

2040.2 ADMINISTRATION: The Board shall administer the compensation and benefits of the Manager. The Manager shall administer the Employee Salary Schedule and Related Benefits for all other District employees.

2040.3 APPLICATION: All initial appointments to classes assigned a pay range in the Salary Schedule shall be at the first step of the salary range. An appointment to a position at an appropriate higher salary step may be made if, in the opinion of the Manager and with Board approval, it is difficult to obtain qualified personnel at the starting salary or when it appears that the education or experience of a proposed employee is substantially superior to that required of the class and justifies a beginning salary in excess of the first step.

2040.3.1 Basic Salary and Wage Plan: Regular and Temporary Salaried Employees

2040.3.1.1 Step 1 is the beginning rate in each classification. The Manager may employ new personnel or make promotions in accordance with this rate. Any salary adjustments that may be required in order to obtain qualified personnel must be approved by the Board.

2040.3.1.2 Steps 2 and above will be granted based on merit exhibited by continued improvement and efficient and effective service by the employee in the performance of his/her duties.

2040.3.1.3 Step raises are not to be interpreted as automatic raises.

2040.3.2 Basic Salary and Wage Plan: Seasonal and Temporary Hourly Wage Employees

2040.3.2.1 Yearly step raises are based on the years of service with the District.

2040.3.2.2 The Manager may, at his/her discretion, make an appointment to an appropriate higher step or approve step adjustments for Seasonal and Temporary Hourly Wage Employees without approval of the Board.

2040.4 ADVANCEMENT WITHIN SALARY RANGE: An employee shall be considered for salary advancement in accordance with the time intervals established in the Employee Salary Schedule and the following provisions:

2040.4.1 Steps 2 and above are merit raises. At the employee's annual anniversary date, the Manager may advance the employee to the next higher step in the range for that position, provided that the employee has rendered satisfactory service in the present step and has met such standards as may be required for promotion to the next higher step in that classification.

2040.4.2 Whenever a position is available in a higher classification, the Manager may promote the person best qualified for the position without regard for seniority.

2040.4.3 Nothing herein prohibits the granting of a special merit salary advancement prior to the normal time intervals established in the Employee Salary Schedule.

2040.4.4 Advancement shall be effective on the first day of the pay period in which the time and merit requirements have been met.

2040.5 RELATED BENEFITS

2040.5.1 Regular and Probationary Employees qualify for and receive the following benefits as part of their compensation package and as defined and implemented in the District's policies: paid sick leave, vacation leave; holidays; group health insurance, covering employee, spouse and qualified dependents; and participation in a retirement plan through contract with the California Public Employee Retirement System (CalPERS).

2040.5.1.1 Group health insurance includes accident, health, hospital, dental and vision insurance to cover non-occupational injuries and illness and shall be provided by the District.

The District may limit the extent of coverage or payment of costs or premiums. The scope of coverage and the payment of premiums are subject to periodic review by the Board.

2040.5.2 Seasonal and Temporary Employees qualify for and receive limited, defined benefits in addition to an hourly wage, including sick leave (as described in Section 2050) and holidays as specified in Section 2040.11.3, and certain employees are eligible and required to participate in a retirement plan through contract with CalPERS.

2040.6 STANDARD WORK PERIODS: The standard work period for District employees shall be as follows:

2040.6.1 The standard work day shall begin at a time designated by the Manager and continue for an eight (8) hour work day excluding meal periods. The regular hours of each day shall be consecutive except for breaks and meal periods.

2040.6.2 Employees are provided a ten (10) minute break (rest period) for each four (4) hours worked. Breaks are mandatory and should be taken as near as possible to the middle of the four hour work period. If an employee misses taking a required break, he/she must report it to his/her supervisor by the end of the workday. Failure to report a missed break shall be *prima facie* evidence that the break was, in fact, taken.

2040.6.3 Employees are provided a thirty (30) minute meal period to be taken at the time designated by the Manager. The meal period is not considered work time. The meal period is mandatory. If an employee misses taking a required meal period, he/she must report it to his/her supervisor by the end of the workday. Failure to report a missed meal period shall be *prima facie* evidence that the meal period was, in fact, taken.

2040.6.4 Missing a mandatory break or meal period without due cause may subject the employee to disciplinary action.

2040.6.5 The standard work week shall consist of forty (40) hours, with five (5) working days of eight (8) hours each. Monthly salaries are established on the basis of a forty-hour work week.

2040.6.6 For the purpose of determining overtime, the standard week shall consist of seven (7) consecutive days from 12:01 a.m. Sunday through midnight Saturday.

2040.7 EXCEPTIONS TO STANDARD WORK PERIODS: The Manager is hereby authorized to designate other work periods and working hours for employees when the best interest of the District may be served by such adjustments of the standard work periods and hours.

2040.8 PAY PERIOD: The month shall be divided into two equal pay periods. The payments of salary and wages shall be made on or before the seventh and the twenty-second of the month.

2040.8.1 The method of distributing payroll checks shall be established by the Manager.

2040.8.2 Employees leaving District service will be paid in a time and manner consistent with current laws and regulations and upon clearance from the Manager that said employee has returned all District owned tools, clothing, keys, and equipment.

2040.9 OVERTIME COMPENSATION:

2040.9.1 Overtime is defined as time worked in excess of forty (40) hours in a work week; and for time worked on a designated holiday.

2040.9.2 Overtime shall be paid at the rate of one and one-half times the employee's current rate of pay when attributed or, upon agreement with the Regular or Probationary Employee, as compensatory time-off (CTO) at the same rate.

2040.9.2.1 Participating employees may not accrue more than 180 hours in a calendar year.

2040.9.2.2 Accrued and unused CTO time shall be cashed out to an employee in a lump sum payment upon termination of employment or upon retirement.

2040.9.3 The time when an employee may use accrued compensatory time-off and the amount to be taken at any one time shall be determined by the Manager at the discretion and convenience of the District, but insofar as possible, considering the wishes of the employee. This overtime off with pay may be taken along with vacation or sick leave.

2040.9.3.1 Accrued compensation time must be used by April 1, of the following year.

2040.9.4 It is the policy of the District that overtime work is to be kept to a minimum consistent with protection of life, property, and the efficient operation and activities of the District. Overtime work shall be subject to approval by the Manager.

2040.9.5 When Regular or Probationary Employees are called to work overtime from their day off or other off-duty hours for necessary operations, such as ULV spraying, before or after standard working hours, overtime shall commence at the time the employee departs from his/her present location in a District vehicle and end when the employee returns to the former location of the District vehicle.

2040.9.6 Overtime compensation provisions shall not apply to FLSA exempt employees.

2040.10 PAYROLL DEDUCTIONS: Employee payroll deductions shall be made in accordance with prevailing laws, contract, and administrative rules and procedures established by the Manager.

2040.11 PAID HOLIDAYS:

2040.11.1 The following days are recognized and observed as paid holidays for all Regular and Probationary Employees on a monthly salary:

2040.11.1.1 New Year's Day

2040.11.1.2 President's Day

2040.11.1.3 Memorial Day

2040.11.1.4 Independence Day

2040.11.1.5 Labor Day

2040.11.1.6 Veteran's Day

2040.11.1.7 Thanksgiving Day

2040.11.1.8 Day after Thanksgiving Day

2040.11.1.9 Christmas Day

2040.11.1.10 Employee's Birthday or Other Day of Choice

2040.11.1.11 Martin Luther King, Jr. Day

2040.11.1.12 Christmas Eve

2040.11.1.13 New Year's Eve

2040.11.2 The day selected for Other Day of Choice must be approved by the Manager or their designee.

2040.11.3 The following days are recognized and observed as a paid holiday for Seasonal and Temporary Employees and Special Project Employees, when it falls during the period that the employee would be scheduled to work: New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving, Christmas Day and Martin Luther King, Jr. Day.

2040.11.4 Whenever a holiday falls on a Saturday, the preceding Friday shall be observed as the holiday. When the holiday falls on a Sunday, the following Monday shall be observed as the holiday.

2040.11.5 When an employee is taking an authorized leave with pay when a holiday occurs, the holiday will not be charged against the leave with pay. No holiday credit will be allowed during a leave without pay.

2040.12 REPORT-TO-WORK PAY

2040.12.1 Eligibility:

Seasonal employees are eligible for Report-to-Work Pay only when they report on time to their assigned work location, are ready and able to perform assigned duties, and are released by the District due to conditions that prevent the safe or practical continuation of work.

2040.12.2 Conditions Triggering Report-to-Work Pay:

Report-to-Work Pay may be authorized when seasonal employees are dismissed due to unsafe or infeasible mosquito control operations arising from conditions such as lightning, heavy rain, unsafe access roads, flooding, hazardous air quality, equipment outages, or other conditions as determined by management that materially prevent the safe, lawful, or effective performance of mosquito control operations.

2040.12.3 Compensation:

Seasonal employees who report to work but are sent home early will receive the greater of:

- Four (4) hours of Report-to-Work Pay, or
- Actual hours worked prior to dismissal, if greater than four (4) hours.

Report-to-Work Pay is compensated at the employee's regular hourly rate. Such pay is provided in accordance with applicable California wage orders and is not considered hours worked for purposes of overtime calculation, except as otherwise required by law.

2040.12.4 Exceptions:

Report-to-Work Pay will not be provided under the following circumstances:

- The employee is notified prior to their scheduled start time not to report.
- The employee reports late, unprepared, or unfit for duty.
- The employee voluntarily leaves prior to dismissal.
- The employee is released for disciplinary or performance-related reasons.
- Work is available but declined by the employee.

2040.12.5 Manager Authority:

The District Manager or designee has authority to determine when early release is warranted, establish eligibility, and approve Report-to-Work Pay consistent with this policy.

2040.12.6 Documentation:

Supervisors shall document:

- Operational reason for early release.
- Date and time of release.
- Names of affected employees.
- Hours approved for Report-to-Work Pay.

Documentation shall be retained in accordance with District payroll and personnel record retention policies.

2040.12.7 Pre-Notification / Cancellation:

When operational conditions are known in advance, the District will make reasonable efforts to notify employees prior to their scheduled start time not to report. Employees who are notified in advance are not eligible for Report-to-Work Pay.

RESOLUTION NO. 13-2026

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT**

**AMENDING THE EMPLOYEE POLICY HANDBOOK
BY ADDING SECTION 2020.13 “REMOTE WORK (TELECOMMUTING)”**

WHEREAS, the BOARD OF TRUSTEES (Board) of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT (District) is determined to regularly review the District’s Personnel System Rules and Regulations (Employee Policy Handbook) and to update and amend policies when deemed necessary; and

WHEREAS, due to the nature of the District’s operations, positions are not designed for remote work, and in-person collaboration, field operations, and direct coordination among employees are essential to the District’s mission; and

WHEREAS, the Board finds it necessary to add a new Section 2020.13 “Remote Work (Telecommuting)” establishing a framework under which Remote Work may be authorized by the District Manager on a limited, temporary, and case-by-case basis, including eligibility and approval criteria, required competencies, voluntary employee-requested arrangements, and employee responsibilities; and

WHEREAS, the proposed Section 2020.13 has been reviewed and recommended for adoption by the District’s Policy Committee.

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF TRUSTEES of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT does hereby approve and adopt the following amendment to the Personnel System Rules and Regulations (Employee Policy Handbook):

Section 2020.13 Remote Work (Telecommuting), as adopted and attached and incorporated herein as “Exhibit C,” as a policy of the District.

PASSED AND ADOPTED by the Board of Trustees of the Consolidated Mosquito Abatement District on the 18th day of September, 2026, by the following vote:

AYES:
NOES:
ABSENT:

Member, Board of Trustees
Consolidated Mosquito Abatement District

Member, Board of Trustees
Consolidated Mosquito Abatement District



**Consolidated Mosquito Abatement District
Remote Work (Telecommuting) Policy**

Policy #	Established:	Dates Amended:	Resolution #
2020.13	9/18/2026		13-2026

2020.13 REMOTE WORK (TELECOMMUTING)

In limited and exceptional circumstances, Remote Work from home (“telecommuting”) may be authorized by the District. Due to the nature of the District’s operations, positions are not designed for remote work, and in-person collaboration, field operations, and direct coordination among employees are essential to the District’s mission. Accordingly, Remote Work is not a standard practice and will only be permitted on a temporary, case-by-case basis when authorized by the District Manager. Remote Work may be District-directed when necessary for operational or other specific circumstances, or may be approved at an employee’s request as a voluntary work arrangement when the District Manager determines that the arrangement will not adversely affect District operations, service, supervision, collaboration, productivity, or other business needs.

Remote Work may be approved for reasons including, but not limited to, short-term operational needs, continuity of business, training or administrative tasks, health or safety considerations, an employee-requested voluntary arrangement, or other circumstances as determined by the District Manager. Under certain conditions, employees may be required to work remotely for a limited period of time.

Remote Work assignments are temporary in nature and do not alter the essential functions of any position, the expectation of in-person work, or the terms and conditions of employment. Remote Work is not an entitlement and may be modified or discontinued at any time.

All employees approved for Remote Work shall comply with all District policies, procedures, and supervisory direction. This policy establishes the framework for Remote Work, including responsibilities, expectations, and administrative controls.

2020.13.1 Eligibility and Approval

The District Manager shall determine whether Remote Work is appropriate based on operational needs, the nature of the work to be performed, the employee’s performance and reliability, and the effect of the proposed arrangement on District operations and service. Approval is discretionary and will be limited in scope and duration.

The District Manager may authorize short-term Remote Work (e.g., one to two days) for limited purposes such as training, administrative work, or other specific assignments.

2020.13.1.1 Experience and Performance

Employees are generally expected to have sufficient experience in their current position and a demonstrated record of satisfactory job performance; however, the District Manager may approve

exceptions based on operational needs. The District Manager shall document, in writing, the operational rationale for any such exception.

2020.13.1.2 Required Competencies

Employees must demonstrate reliability, the ability to work independently, effective time management, and the ability to communicate promptly and effectively with supervisors, coworkers, and the public, as applicable.

2020.13.2 Voluntary Employee-Requested Remote Work

An employee may request Remote Work for the employee's personal convenience or preference. Approval of such a request is entirely discretionary and is not an entitlement, benefit, or condition of employment. The employee's assigned District worksite remains the employee's official work location, and the District will continue to make the employee's regular workspace and the equipment and resources necessary to perform the position available at that location.

Voluntary Remote Work requests must be submitted in writing and must specify the requested duration of the Remote Work arrangement and the reason for the request.

Approval of a Voluntary Remote Work request is discretionary and does not establish an entitlement to Remote Work or a precedent for approval of future requests.

Voluntary Remote Work will be considered only when the District Manager determines that the employee can effectively perform appropriate duties remotely without adversely affecting District operations, public service, supervision, communication, collaboration, productivity, security, or the work of other employees. The District is not required to approve Remote Work solely because an employee is able to perform some or all job duties remotely.

This subsection governs voluntary, convenience-based Remote Work requests and does not limit or substitute for the District's separate obligations under the Americans with Disabilities Act, the California Fair Employment and Housing Act, or other applicable law to engage in the interactive process and consider reasonable accommodation requests, including requests for remote work as an accommodation. Any such accommodation request must be directed to the District Manager and will be evaluated under the District's separate accommodation procedures, not under this policy.

An employee participating in voluntary Remote Work is responsible for maintaining a suitable remote workspace and for any personal conveniences or home-office arrangements the employee elects to use, except for equipment, resources, or expenses the District specifically requires or is otherwise obligated to provide or reimburse under applicable law or District policy. The District may require the employee to use District-issued equipment and may restrict or prohibit the use of personal devices for District business. Unless otherwise expressly authorized in writing by the District Manager, the approved remote work location must be within the State of California and within a distance from the employee's assigned District worksite that allows the employee to report in person on the same day when required.

Voluntary Remote Work may be suspended, modified, or discontinued at any time. The employee may be required to report to the assigned District worksite on a scheduled Remote Work day when operational needs, meetings, training, staffing, emergencies, or other District business require in-person attendance.

2020.13.3 Work Hours and Timekeeping

Employees approved for Remote Work are expected to maintain their regular work schedule unless otherwise approved.

Non-exempt employees must accurately record all hours worked using District timekeeping procedures. All hours worked must be reported, whether or not overtime was pre-approved. Overtime work must receive prior supervisory approval; however, unauthorized overtime may result in disciplinary action.

Employees are responsible for taking required meal and rest periods in accordance with applicable law and District policy. Because remote work removes the District's ability to visually confirm breaks and start/end times, non-exempt employees on approved Remote Work must self-certify their meal periods, rest periods, and hours worked through District timekeeping procedures for each remote workday, and supervisors may require additional check-ins to verify compliance.

2020.13.4 Confidentiality and Information Security

Employees shall take all reasonable precautions to protect District equipment, systems, and information. All work-related information must be secured to the same standard as if the employee were working at a District facility.

Remote Work must be conducted using secure and approved systems and networks. Employees shall not use unsecured public networks unless appropriate safeguards are in place. District equipment shall not be used by unauthorized individuals.

Any actual or suspected loss, theft, or breach of District data or equipment must be reported to a supervisor immediately.

2020.13.5 Workspace Safety

Employees are responsible for maintaining a safe and appropriate remote work environment. The workspace must be free from recognized hazards and suitable for performing assigned duties.

Injuries occurring while performing assigned work duties during approved work hours must be reported immediately in accordance with District procedures.

The District is not responsible for injuries that occur outside of approved work hours or that are not related to the performance of assigned job duties.

Employees must obtain prior approval before performing duties outside their normal scope of work while on Remote Work status.

2020.13.6 Equipment

The District may provide equipment it determines is necessary or appropriate for Remote Work. All District-issued equipment remains the property of the District and must be used solely for District business and in accordance with District policies.

The District may require the return of equipment at any time.

If an employee uses personal equipment, the employee is responsible for its maintenance and security. The District is not responsible for damage to or loss of personal equipment.

2020.13.7 Expenses and Reimbursement

Any expenses for which an employee seeks reimbursement must be pre-approved by the District Manager, except as otherwise required by applicable law.

The District will reimburse expenses required by applicable law and District policy. Employees are expected to utilize District-provided equipment, supplies, facilities, and other resources whenever feasible. Approval of voluntary Remote Work does not, by itself, create an entitlement to duplicate equipment, furniture, utilities, internet service, or other home-office resources that are available to the employee at the employee's assigned District worksite.

2020.13.8 Duration and Termination

Remote Work arrangements are temporary and may be modified or terminated at any time, with or without notice, based on operational needs, performance considerations, policy compliance, or the District Manager's determination that Remote Work is no longer appropriate. An employee approved for voluntary Remote Work must be prepared to resume work at the employee's assigned District worksite when directed.

2020.13.9 Compliance

Failure to comply with this policy or any other District policy, procedure, or supervisory direction may result in termination of Remote Work privileges and/or disciplinary action, up to and including termination of employment.

RESOLUTION NO. 14-2026

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT**

**ADOPTING A "SOCIAL MEDIA POLICY"
AS A DISTRICT POLICY**

WHEREAS, the BOARD OF TRUSTEES (Board) of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT (District) recognizes that social media platforms are important tools for public communication, community outreach, and employee engagement; and

WHEREAS, the District is committed to establishing guidelines governing the District's official social media presence and the use of social media by District employees, in order to promote transparent and accurate public communication, protect the legal rights and reputation of the District and its employees, and ensure compliance with the First Amendment and other applicable law; and

WHEREAS, the proposed Social Media Policy has been reviewed and recommended for adoption by the District's Policy Committee; and

WHEREAS, the Board has reviewed the proposed Social Media Policy, attached hereto and incorporated herein, and finds that its adoption is in the best interest of the District.

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF TRUSTEES of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT does hereby approve and adopt the "Social Media Policy," designated as Policy 2127 and attached hereto and incorporated herein as "Exhibit D," as a policy of the District.

PASSED AND ADOPTED by the Board of Trustees of the Consolidated Mosquito Abatement District on the 18th day of September, 2026, by the following vote:

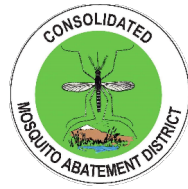
AYES:

NOES:

ABSENT:

Member, Board of Trustees
Consolidated Mosquito Abatement District

Member, Board of Trustees
Consolidated Mosquito Abatement District



**Consolidated Mosquito Abatement District
Social Media Policy**

Policy #	Established:	Dates Amended:	Resolution #
2127	9/18/2026		14-2026

1. PURPOSE

The Consolidated Mosquito Abatement District ("District" or "CMAD") recognizes that social media platforms are important tools for public communication, community outreach, and employee engagement. This Policy establishes guidelines governing the District's official social media presence and the use of social media by District employees, both in their official and personal capacities, to the extent such activity affects the District's operations or public image.

This Policy is intended to:

- Promote transparent, accurate, and timely public communication about District programs and services;
- Protect the legal rights and reputation of the District, its employees, and the public it serves;
- Define permissible content moderation practices that comply with the First Amendment and applicable law;
- Integrate with the District's Harassment Policy and Employee Policy Handbook to address conduct that is unlawful or contrary to District values.

2. SCOPE

This Policy applies to:

- All District-operated social media accounts, pages, and profiles ("Official Channels");
- All District employees, officers, board members, volunteers, and contractors when acting in their official District capacity or when their personal social media activity has a nexus to District employment or operations;
- Members of the public who interact with Official Channels.

3. DEFINITIONS

"Social media" means any web-based or mobile platform that enables users to create, share, and interact with content, including but not limited to Facebook, X (formerly Twitter), Instagram, LinkedIn, YouTube, Nextdoor, and similar platforms.

"Official Channels" means any social media account, page, group, or profile created and maintained by or on behalf of the District for official District purposes.

"Protected Speech" means speech or expressive activity that is protected under the First Amendment to the U.S. Constitution or Article I of the California Constitution, including commenting on matters of public concern, political speech, and other non-commercial expression by members of the public.

"Unprotected Speech" means categories of speech not afforded First Amendment protection, including but not limited to: true threats, obscenity, defamation, incitement to imminent lawless action, harassment, and "fighting words."

"Limited Public Forum" means a government-controlled forum opened for a specific, limited purpose of expression, in which the government may enforce reasonable, viewpoint-neutral content restrictions.

4. OFFICIAL SOCIAL MEDIA ACCOUNTS

4.1 Authorized Use

Official Channels may only be established by the District Manager or designee. All Official Channels must:

- Identify the account as belonging to CMAD;
- Be administered by at least one designated District employee ("Social Media Administrator");
- Comply with applicable platform terms of service and all applicable laws;
- Be managed consistently with this Policy and applicable District records retention obligations.

4.2 Permitted Content

Content posted to Official Channels should serve a legitimate governmental purpose, including:

- West Nile virus and mosquito-borne disease alerts, prevention tips, and public health notices;
- Program announcements (larviciding, adulticiding, mosquitofish distribution, unmaintained pool notifications);
- Regulatory information and public meeting notices;
- Educational content related to vector control and public health;
- Job announcements or trustee vacancies;
- Employee recognition or other content to familiarize the public with the District and/or district services;
- Emergency communications.
- Content to meet District goals and objectives as determined by District Manager

4.3 Prohibited Official Content

District employees and administrators shall not post to Official Channels content that:

- Endorses or opposes any political candidate, ballot measure, or political party;
- Discloses confidential, privileged, or legally protected information;
- Violates the privacy rights of any individual;
- Constitutes harassment, discrimination, or retaliation;
- Is false or misleading.

5. PUBLIC COMMENT ON OFFICIAL CHANNELS – FIRST AMENDMENT COMPLIANCE

5.1 General Framework

The District's Official Channels constitute limited public forums. The District may impose reasonable, viewpoint-neutral restrictions on public comment, provided those restrictions:

- Are clearly stated in a written Comment Policy published on each Official Channel;
- Are content-based only to the extent they exclude speech that falls outside the defined purpose of the forum;
- Are never based solely on the viewpoint or opinion expressed by the commenter.

The District may NOT remove or restrict public comment solely because it is critical of the District, its policies, programs, or personnel. Criticism of governmental operations is core protected speech.

5.2 Permitted Moderation – Grounds for Removing or Restricting Comments

The District Manager or designee may remove, hide, or restrict comments that fall within the following categories of unprotected or otherwise permissible-to-restrict speech. Each action must be documented (see Section 5.4). The following content will be removed or restricted:

a) Obscene, Threatening, or Violent Content

These comments containing obscenity, graphic sexual content, or credible threats of violence toward any person or group.

b) Harassment and Discriminatory Attacks

Comments that constitute unlawful harassment or that target an individual or group based on a protected characteristic (race, sex, religion, national origin, disability, sexual orientation, gender identity, age, or other basis protected under federal or California law) in a manner that would violate the District's Harassment Policy (see Section 9) or applicable law will be removed.

c) Defamatory Statements

False statements presented as facts that are reasonably likely to harm the reputation of an individual will be removed. Disagreement, criticism, expression of concern and negative opinions will not be considered defamatory merely because they are unfavorable, critical or express a different viewpoint.

d) Spam and Repetitive Commercial Solicitation

Repetitive, automated, or commercial spam content that is unrelated to District operations or the subject matter of the Official Channel will be removed.

e) Personal Private Information

Disclosure of another person's private personal information without consent will be removed. Personal private information can include but is not limited to home address, phone numbers, medical information, financial information.

f) Off-Topic Content

Content that is entirely and clearly unrelated to the subject matter of the specific post or the designated purpose of the Official Channel will be removed. The District may, at its discretion, redirect off-topic inquiries to the appropriate contact person or channel.

g) Incitement to Imminent Lawless Action

Content directed at inciting or producing imminent lawless action and likely to produce such action will be removed.

5.3 Prohibited Moderation Practices

The following moderation actions are prohibited:

- Removing or hiding a comment solely because it criticizes the District, a Board Member, or District staff;
- Blocking a user solely based on the viewpoint expressed in a prior comment;
- Selectively enforcing the Comment Policy in a manner that favors one viewpoint over another on the same subject matter;
- Deleting comments to conceal public records without proper legal authority.

Any moderation decision that could be construed as viewpoint-based should be reviewed with the District Manager and, when warranted, legal counsel before implementation.

5.4 Documentation of Moderation Actions

A moderation log for each Official Channel shall record:

- The date and time of any moderation action;
- A description or screenshot of the comment or content moderated;
- The specific ground(s) under Section 5.2 cited for the action;
- The action taken (removed, hidden, user blocked, reported to platform);
- The name or initials of the administrator taking the action.

Moderation logs shall be retained in a manner consistent with the District's records retention schedule and are subject to the California Public Records Act.

5.5 Published Comment Policy

The District shall publish and maintain a Comment Policy on each Official Channel that notifies users of the types of content subject to moderation. At minimum, the Comment Policy shall:

- Identify the Official Channel as a limited public forum;
- List the categories of content subject to removal consistent with Section 5.2;
- Provide a contact method for users to report moderation errors or submit comments offline;

- State that the District does not endorse comments posted by third parties.

6. BOARD MEMBER USE OF SOCIAL MEDIA – BROWN ACT COMPLIANCE

6.1 Purpose

The use of social media by members of the District's Board of Trustees raises legal considerations specific to public agencies under the Ralph M. Brown Act (Government Code § 54950 et seq.). This Section is intended to ensure that Trustees' use of social media, whether on Official Channels or personal accounts, does not result in a serial meeting or unauthorized deliberation of District business outside a properly noticed public meeting.

6.2 Trustees May Not Post on Behalf of the District

Only the District Manager and the District Manager's designee(s) may post content to Official Channels on behalf of the District. Only authorized individuals may post, respond, or otherwise act on behalf of the District through any Official Channel.

6.3 Trustees May Not Create District Social Media Pages

No Trustee may create, establish, or maintain any social media page, group, or account purporting to act on behalf of, or represent itself as, the District.

6.4 Limits on Trustee Interaction with Official Channels

A Trustee may share a District post to their own personal social media page. However, a Trustee should use caution when commenting on, "liking," or otherwise reacting to (including through emojis or similar digital reaction features) to any post on an Official Channel to avoid creating a serial meeting or unauthorized deliberation of District business.

6.5 Permitted Individual Trustee Communications

Nothing in this Policy prohibits an individual Trustee, acting in their individual capacity and not on behalf of a majority of the Board, from using social media to:

- Answer questions from the public;
- Provide information to the public; or
- Solicit information from the public on a matter within the subject matter jurisdiction of the Board.

6.6 Prohibition on Collective Deliberation via Social Media

A majority of the Board shall not use social media, directly or through a series of communications, to discuss among themselves any item of District business that is within the subject matter jurisdiction of the Board, outside of a properly noticed public meeting. This prohibition applies regardless of whether the communication occurs on an Official Channel or a personal account.

6.6.1 For purposes of this Section, "discuss" includes not only written comments but also the use of digital reactions — including but not limited to emojis, "like" buttons, and similar features — that express agreement, disagreement, or any other reaction to a communication made by another Trustee regarding District business.

6.7 No Direct Trustee-to-Trustee Response

A Trustee shall not respond directly to a communication made by another Trustee on an internet-based social media platform regarding a matter within the Board's subject matter jurisdiction.

6.8 Guidance and Referral to Counsel

Any Trustee who is uncertain whether a proposed social media communication or interaction would violate this Section should consult the District Manager or legal counsel before proceeding. Violations of this Section by a Trustee may expose the District to legal liability under the Brown Act independent of any liability under Section 12 (Violations and Discipline).

7. EMPLOYEE PERSONAL SOCIAL MEDIA USE

7.1 Personal Use – General

The District recognizes that employees have personal social media accounts and that personal expression on matters of public concern may be protected activity under the First Amendment and California law. This Policy does not seek to restrict employees' lawful off-duty activity. However, employees should be aware that personal social media activity that has a nexus to District employment may have professional consequences.

7.2 Employee Obligations

When using personal social media in contexts that identify them as District employees or that relate to District business, employees shall:

- Make clear that views expressed are personal and do not represent the official position of the District;
- Not disclose confidential District information, including personnel matters, legal matters, or non-public financial information;
- Not post content that constitutes harassment, discrimination, or retaliation toward colleagues, supervisors, or members of the public (see Section 9);
- Not use District equipment, networks, or time for personal social media activity without authorization;
- Comply with all applicable laws, including the California Public Records Act, when discussing District business.

7.3 Prohibited Personal Conduct

Regardless of any disclaimer, employees may be subject to discipline if personal social media conduct:

- Discloses information that is confidential by law or policy;
- Constitutes workplace harassment, bullying, or discriminatory conduct directed at coworkers (see Section 9);
- Materially disrupts District operations or working relationships;
- Violates a specific provision of the District's Employee Policy Handbook;
- Impersonates the District or another employee;
- Is made during working hours using District resources without authorization.

7.4 Protection of Concerted Activity

Nothing in this Policy shall be construed to prohibit or chill employees' rights to engage in protected concerted activity regarding wages, hours, or working conditions, including communications with coworkers or union representatives through social media.

8. MEDIA INQUIRIES AND OFFICIAL STATEMENTS

Employees shall not respond to media inquiries or post on behalf of the District on Official Channels unless specifically authorized by the District Manager. All requests for official statements should be directed to the District Manager or designee. This applies equally to social media messages, comments, and direct messages received through Official Channels.

9. INTERSECTION WITH HARASSMENT POLICY

9.1 Applicability of Harassment Policy

The District's Harassment Policy (Employee Policy Handbook, applicable section) applies fully to conduct on social media platforms. Harassment, discrimination, or retaliation through social media—whether on Official Channels or personal accounts where there is a nexus to the workplace—is subject to investigation and discipline under the same standards as harassment occurring in person or through other communication channels.

9.2 Social Media Harassment Defined

For purposes of this Policy, social media harassment includes:

- Posting or sharing content on any platform that creates a hostile, intimidating, or offensive work environment based on a protected characteristic;
- Cyberbullying or targeted harassment of a coworker, subordinate, or supervisor through repeated unwanted contact, public shaming, or threatening messages;
- Sharing, tagging, or re-posting content about a coworker in a manner intended to harass, embarrass, or demean;
- Using anonymous or pseudonymous accounts to target or harass District employees or board members.

9.3 Reporting and Investigation

Any employee who believes they have experienced or witnessed social media harassment in violation of this Policy or the Harassment Policy shall report the conduct to their supervisor, the District Manager, or through any reporting mechanism provided in the Employee Policy Handbook. Reports will be investigated promptly and impartially in accordance with District policy. Retaliation against any person who reports a good-faith concern is prohibited.

9.4 Third-Party Harassment on Official Channels

The District shall take reasonable steps to address harassment directed at District employees through Official Channels by members of the public. Harassing comments directed at identifiable employees may be removed consistent with Section 5.2(b) and reported to the platform. Employees who receive threatening or harassing messages through Official Channels should report them immediately to the Social Media Administrator and the District Manager.

10. RECORDS RETENTION

Social media content posted to or through Official Channels, including public comments and moderation logs, constitutes a public record subject to the California Public Records Act (Government Code § 7920 et seq.) and applicable records retention schedules. The Social Media

Administrator shall implement reasonable measures to preserve Official Channel content consistent with District retention obligations. Deliberate deletion of public records is prohibited.

11. TRAINING

The District Manager or designee shall ensure that:

- Any employee designated to administer social media will receive training on this Policy, applicable First Amendment principles, and the District's Harassment Policy prior to assuming administrative duties;
- All employees receive notice of this Policy at time of hire and upon material revision;
- This Policy is reviewed as needed in response to legal developments.

12. VIOLATIONS AND DISCIPLINE

Violation of this Policy by District employees may result in corrective action up to and including termination, consistent with the District's progressive discipline procedures and applicable employment agreements. Violations involving potential legal liability will be referred to the District's legal counsel.

13. SEVERABILITY AND INTERPRETATION

If any provision of this Policy is found to be inconsistent with applicable law, that provision shall be modified or severed to the minimum extent necessary to bring it into compliance, and the remainder of the Policy shall remain in full force. This Policy shall be interpreted and applied consistent with the First Amendment to the U.S. Constitution, Article I of the California Constitution, and all applicable federal and state laws.



August Summary Report



Inspections

5,494



Treatments

2,387



WNV Positive Samples

16

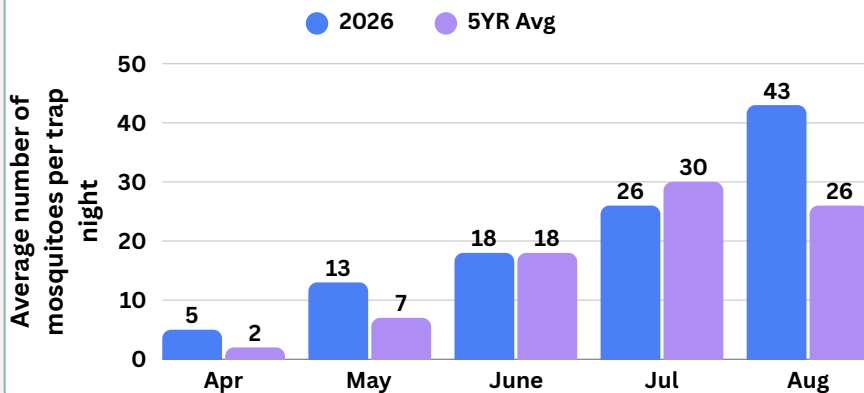
YTD 82

The District saw a significant rise in WNV activity: Fresno County reported zero human cases at the end of July, rising to **nine** confirmed cases in August. WNV-positive mosquito pools in the County doubled that month, and host-seeking (CO2) trap collections for our primary vector were almost double the five-year August average.

The District also responded to a pasture fly-off adjacent to urban residential homes in Clovis, drawing significant public calls and local news coverage. Though fly-offs occur periodically districtwide, this one was unusual for its proximity to dense housing. Staff brought the *Aedes nigromaculis* (pasture mosquito) population under control within 24 hours.

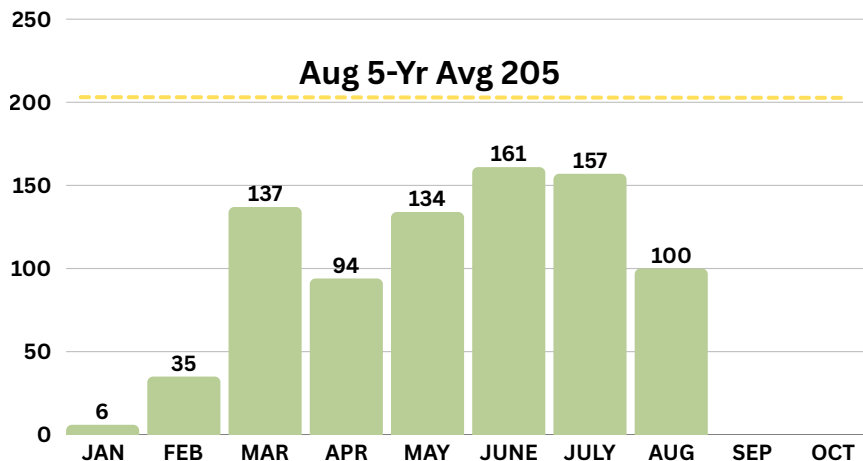
WNV activity is expected to continue through October.

Culex quinquefasciatus CO2 Trap Collections



Logan getting a gravid trap ready.

2026 Requests for Service



Service Request Type

