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SUTTER-YUBA MOSQUITO & VECTOR CONTROL DISTRICT AGENDA

701 Bogue Road, Yuba City, CA. (530) 674-5456

Thursday, April 9, 2026, 4:30 P.M.

1. Call to Order
2. Pledge of Allegiance
- motion 3. Emergency Agenda Items
- motion 4. Consent Agenda:

The Consent Calendar groups together those items which are considered non-controversial or for which prior policy direction has been given to staff and that requires only routine action by the Board. The Chair will advise the audience that the matters may be adopted in total by one motion; however, the Board may, at its option or upon request of a member of the public, consider any matter separately.

 - A. Minutes of March 12, 2026
 - B. Bills for March 2026
 - C. Merit increase for Devin Lake, Mosquito Control Technician II: Mr. Lake has completed 5 years with the District and has obtained Vector Control Technician certification in categories C & D with the Ca Dept of Public Health and is being recommended for a salary increase, to be effective April 1, 2026. The salary increase will be from step 4 Mosquito Control Technician II to step 4 Mosquito Control Technician III of the salary range schedule for Mosquito Control Technician III.
 - D. Merit increase for Moriah Garrison, Entomologist: Ms. Garrison has completed her probationary period and is being recommended for a salary increase to be effective April 1, 2026. The salary increase will be from step 1 to step 2 of the salary range schedule for Entomologist.
- motion 5. Quarterly Review of the District's Defined Benefit Plan Investments as of March 31, 2026: Mr. Ken Meyers, of Meyers Investment Group, will provide a review of the District's investments and possible recommendations for Board consideration.
- motion 6. Approval of a meal & travel reimbursement policy.
- motion 7. Approval to amend the District Fixed-Asset Capitalization Policy and Fixed-Asset Accounting Control policy. The amendments will raise the qualifying value of purchases subject to the policies from \$2,500 to \$5,000, to be effective July 1, 2026.
- motion 8. Approval of professional website hosting & management services. Service providers must be apprised of ADA compliance / WCAG 2.1 AA regulations. Informal bids will be presented to the Board.
- motion 9. Approval of a contract for text messaging services. This service will provide a platform for sending public health related text messaging to District residents.
- motion 10. Approval of professional services to administer direct assessments through the County of Sutter for parcels within the boundaries of the Meridian annexation area. Informal bids will be presented to the Board.
11. Public Comments
12. Manager Comments: The manager will report on the following:
 - a) Surplus items auction results
 - b) District activities
13. Trustee Comments
- motion 14. Adjournment

If you are a disabled person and need a disability-related modification or accommodation to participate in this meeting, please contact the District at (530) 674-5456 or by fax at (530) 674-5534. Requests must be made as early as possible and at least 72 hours prior to the meeting to enable the District to make reasonable arrangements and ensure accessibility.

MARCH 12, 2026 MINUTES

The regular meeting of the Sutter-Yuba Mosquito & Vector Control District Board of Trustees was called to order by Board President David Schmidl at 4:30 P.M., Thursday, March 12, 2026.

PRESENT: President Schmidl, Secretary Sanbrook, Ghag, Kirchner, Link, Luce, Samayoa

ABSENT: None

ALSO PRESENT: Manager Abshier, General Foreman Songer, and Carrie Schroeder of Smith & Newell

EMERGENCY AGENDA ITEMS: None

CONSENT AGENDA:

- A. Minutes of February 12, 2026
- B. Bills for February 2026

A motion was made by Link and seconded by Kirchner approving the consent agenda. The motion was approved by a unanimous vote.

APPROVAL OF THE ANNUAL AUDIT FOR FISCAL YEAR 2024–2025, ENDING JUNE 30, 2025:

Abshier reported that this item was tabled at the February meeting to allow for additional review. Questions were raised regarding expenditure variances in the chemicals and insurance line items. Carrie Schroeder of Smith & Newell explained that the variance in chemicals is due to inventory accounting practices. Chemical purchases are recorded as inventory on the balance sheet and are not expensed until used. This timing difference can result in apparent over- or under-budget conditions depending on inventory levels at year-end. It was noted that budget amendments after June 30 may be used to better align reported expenses with actual usage once inventory is finalized. Sanbrook inquired whether there was a recommended alternative for managing the chemical budget. Schroeder responded that the District's current approach is appropriate, provided there is a clear understanding of how inventory accounting impacts reported expenditures. Regarding insurance, Schroeder explained that the District's participation in the Vector Control Joint Powers Authority (VCJPA) results in fluctuations due to quarterly updates in the District's equity balance. Interest earnings and adjustments to the JPA balance are not known until after the close of the fiscal year, creating similar timing-related variances. Abshier discussed monitoring inventory levels more closely to minimize budget variances, while acknowledging that JPA-related adjustments are less predictable. A motion was made by Kirchner and seconded by Link to approve the Annual Audit for Fiscal Year 2024–2025. The motion was approved by a unanimous vote.

APPROVAL OF AN AGREEMENT FOR AERIAL SURVEILLANCE PHOTOGRAPHY TO LOCATE SUSPECT SWIMMING POOLS AND OTHER BACKYARD SOURCES IN URBAN AREAS OF THE DISTRICT FOR THE 2026 SEASON:

Abshier presented a cost table for aerial surveillance services. The contractor, Aerial Services, utilizes fixed-wing aircraft to capture low-resolution imagery from approximately 3,000 feet to identify potential mosquito-producing sources such as neglected swimming pools. He noted that alternative services, including helicopter-based and satellite imagery providers, are no longer available or cost-prohibitive. Aerial Services continues to provide a cost-effective and reliable option, despite occasional false positives, such as filled-in pools or trampolines. The total cost for the 2026 season is \$7,250.04, unchanged from prior years, covering approximately 68 square miles. A motion was made by Sanbrook and seconded by Ghag to approve the cost with Aerial Services in the amount of \$7,250.04. The motion was approved by a unanimous vote.

APPROVAL OF A CONTRACT FOR THE AERIAL APPLICATION OF ADULTICIDES AND LARVICIDES WITHIN THE BOUNDARIES OF THE SUTTER-YUBA MOSQUITO & VECTOR CONTROL DISTRICT:

Abshier reported that Basin Aviation submitted the sole bid for 2026 services. The proposed hourly rates reflect a 5% increase over the previous year. Adjustments to the fuel surcharge structure were also included, raising the base fuel threshold to \$3.00 per gallon, as opposed to a \$2.00 per gallon last year. It was noted that when factoring in last year's fuel surcharge levels, the overall cost increase is expected to be negligible compared with the prior year's rate, assuming fuel costs stay near or below \$3.00 per gallon. Comparisons with neighboring districts indicate the District continues to receive competitive pricing. Link asked whether different equipment is used for adulticide and larvicide applications and if that accounts for the cost difference. Abshier confirmed that adulticide applications require specialized onboard equipment and explained that the higher cost is also due to the increased risk associated with nighttime operations. A motion was made by Link and seconded by Kirchner to approve the contract with Basin Aviation as presented. The motion was approved by a unanimous vote.

APPROVAL OF A MEDIA OUTREACH PROGRAM: A COMPREHENSIVE MEDIA OUTREACH PROGRAM TO ENGAGE RESIDENTS CONCERNING AERIAL SWIMMING POOL SURVEILLANCE, INVASIVE AEDES MOSQUITOES, WEST NILE VIRUS AND DISTRICT SPRAYING WILL BE PRESENTED TO THE BOARD:

Abshier presented the proposed 2026 media outreach program, including print, radio, digital television, and transit advertising components.

Print and radio advertising costs remain unchanged from the previous year, totaling \$3,210 and \$10,306 respectively. Digital advertising through Results Media was discussed, with options for both 8-week and 12-week campaigns. Abshier reviewed the effectiveness of the prior year's campaign, which achieved approximately 300,000 impressions. Samayoa expressed interest in expanding outreach to additional language groups, including Spanish and Hmong-speaking communities, to better reach agricultural workers and underserved populations. Discussion included reallocating funds from a longer digital campaign toward multilingual messaging efforts. Transit advertising remains part of the program, with minimal cost increase. Graphics in transit advertising will appear on 3 buses, 3 bus stop shelters and 3 bus stop benches. A motion was made by Samayoa and seconded by Luce to approve a media outreach budget up to \$31,817, including an 8-week digital campaign and allocation of remaining funds toward expanded multilingual outreach efforts. The motion was approved with Schmidl, Sanbrook, Ghag, Link, and Luce voting in favor, and Kirchner abstaining.

CONSIDERATION OF BIDS FOR THE DISTRICT ANNUAL AUDIT: Abshier reported that multiple firms were contacted for audit services. Smith & Newell and Fechter & Company submitted proposals, with Smith & Newell providing a substantially lower bid. The District has an established relationship with Smith & Newell, who have consistently completed audits in a timely manner. Luce inquired whether any regulations require the District to periodically change auditing firms. Abshier explained that the same firm may be retained, however, regulatory requirements mandate rotation of the lead auditor every three years, which the firm has complied with. A motion was made by Kirchner and seconded by Link to approve a three-year agreement with Smith and Newell for audit services at a cost of \$9,500 each year. The motion was approved by a unanimous vote.

PUBLIC COMMENTS: None

MANAGER COMMENTS:

- Written reports from staff who attended the VCJPA workshop were provided. It was noted, mandatory financial training requirements for Board members must be completed by December 31, 2027.
- The District is evaluating website accessibility compliance requirements and a potential transition to a more specialized vendor to ensure ADA compliance and reduce operational risk. Abshier asked whether Board approval would be required for selecting a new vendor, and Schmidl recommended that the item be brought before the Board in a future meeting.
- The annual Meridian annexation, direct assessment process will require use of a third-party contractor moving forward, as Sutter County will no longer provide parcel data filtering services. Estimated costs will increase by approximately \$2,750–\$3,000 annually.
- Staff are conducting inspections along river areas in low lying areas where water holds stagnant. Mosquito activity along these areas is currently minimal despite recent water levels, but staff will continue to monitor for mosquito production.
- Samayoa, Songer, and Abshier attended MVCAC Legislative Day and met with representatives from Senator Dahle's and Assemblyman Gallagher's offices to discuss mosquito-borne disease risks and funding priorities.
- Repairs at the District's fish farm were completed following an electrical failure. Coordination with PG&E and County officials resulted in installation of a new pole and upgraded electrical service. Power restoration is expected shortly.
- District staff participated in a local STEM event hosted by Twin Rivers Charter School.
- Surplus is being prepared for auction; one vehicle may be delayed due to smog compliance issues.
- The Waters of the U.S. report was submitted to the State Water Resources Control Board on February 27, ahead of the February 28 deadline, in compliance with requirements under the District's NPDES permit issued pursuant to the Federal Clean Water Act
- On the invitation of Board Member Kirchner, Abshier will present at the March 17th, 2026 Yuba City Council meeting to introduce the District's purpose and mission.

TRUSTEE COMMENTS: None

ADJOURNMENT: There being no further business, a motion was made by Sanbrook and seconded by Samayoa to adjourn the meeting. The motion was approved by a unanimous vote.

President Schmidl adjourned the meeting.

John Sanbrook, Board Secretary

CalPERS 457 PLAN

Part I. Performance Information For Periods Ended February 28, 2026

<https://calpers.voya.com>

Table 1 focuses on the performance of investment options that do not have a fixed or stated rate of return. Table 1 shows how these options have performed over time and allows you to compare them with an appropriate benchmark for the same time periods¹. Past performance does not guarantee how the investment option will perform in the future. Your investment in these options could lose money. Information about an investment option's principal risks is available on the website listed above.

Table 1 also shows the Total Annual Operating Expenses of each investment option. Total Annual Operating Expenses are expenses that reduce the rate of return of the investment option². The cumulative effect of fees and expenses can substantially reduce the growth of your retirement savings. Visit the U.S. Department of Labor's website for an example showing the long-term fees and expenses at <http://www.dol.gov/ebsa>. Fees and expenses are only one of many factors to consider when you decide to invest in an option. You may also want to think about whether an investment in a particular option, along with your other investments, will help you achieve your financial goals.

Table 1 - Variable Net Return Investments								
Name of Fund / Name of Benchmark	Performance		Annualized Performance				Total Annual Operating Expenses ³	
	3 Month	1 Year	5 Years	10 Years	Since Inception	Inception Date	As a %	Per \$1000
Equity Funds								
State Street Russell All Cap Index Fund - Class I	1.00	16.81	12.59	14.75	13.08	10/07/13	0.19%	\$1.90
<i>Russell 3000 Index</i>	1.05	17.02	12.80	15.08	13.40			
State Street Global All Cap Equity ex-US Index Fund - Class I	14.57	40.05	9.64	10.38	7.14	10/07/13	0.20%	\$2.00
<i>MSCI ACWI ex-USA IMI Index (net)</i>	14.58	40.36	9.61	10.44	7.26			
Fixed Income								
State Street US ShortTerm Gov't/Credit Bond Index Fund - Class I	1.05	4.75	1.87	1.75	1.48	10/07/13	0.20%	\$2.00
<i>Bloomberg US 1-3 yr Gov't/Credit Bond Index</i>	1.10	4.92	2.12	2.10	1.87			
State Street US Bond Fund Index - Class I	1.53	6.10	0.19	1.69	2.00	10/07/13	0.19%	\$1.90
<i>Bloomberg US Aggregate Bond Index</i>	1.60	6.26	0.42	1.97	2.27			
Real Assets								
State Street Real Asset Fund - Class A	13.76	29.82	10.85	8.87	5.64	10/08/13	0.32%	\$3.20
<i>State Street Custom Benchmark⁴</i>	13.85	30.17	11.13	9.20	5.98			
Cash (Cash Equivalents)								
State Street STIF	0.93	4.19	3.32	2.15	1.84	09/02/14	0.21%	\$2.10
<i>ICE BofA US 3-Month Treasury Bill Index</i>	0.91	4.04	3.28	2.23	1.95			
Target Retirement Date Funds⁵								
CalPERS Target Income Fund	3.26	12.58	4.40	5.15	5.40	12/01/08	0.20%	\$2.00
<i>SIP Income Policy Benchmark⁶</i>	3.31	12.74	4.57	5.36	5.83			
CalPERS Target Retirement 2020	3.39	13.40	5.20	6.02	6.91	12/01/08	0.20%	\$2.00
<i>SIP 2020 Policy Benchmark⁶</i>	3.44	13.57	5.36	6.23	7.33			
CalPERS Target Retirement 2025	3.87	15.66	6.55	7.47	7.92	12/01/08	0.20%	\$2.00
<i>SIP 2025 Policy Benchmark⁶</i>	3.91	15.84	6.70	7.67	8.32			
CalPERS Target Retirement 2030	4.35	17.98	7.78	8.63	8.87	12/01/08	0.20%	\$2.00
<i>SIP 2030 Policy Benchmark⁶</i>	4.40	18.17	7.92	8.86	9.27			
CalPERS Target Retirement 2035	4.84	20.12	9.05	9.88	9.75	12/01/08	0.20%	\$2.00
<i>SIP 2035 Policy Benchmark⁶</i>	4.88	20.32	9.18	10.10	10.18			
CalPERS Target Retirement 2040	5.32	22.61	10.36	11.15	10.49	12/01/08	0.20%	\$2.00
<i>SIP 2040 Policy Benchmark⁶</i>	5.36	22.82	10.48	11.37	10.91			
CalPERS Target Retirement 2045	5.82	24.19	10.94	11.81	10.80	12/01/08	0.20%	\$2.00
<i>SIP 2045 Policy Benchmark⁶</i>	5.86	24.41	11.05	12.03	11.25			
CalPERS Target Retirement 2050	5.82	24.19	10.94	11.81	10.86	12/01/08	0.20%	\$2.00
<i>SIP 2050 Policy Benchmark⁶</i>	5.86	24.41	11.05	12.03	11.25			
CalPERS Target Retirement 2055	5.82	24.19	10.94	11.81	9.32	10/07/13	0.20%	\$2.00
<i>SIP 2055 Policy Benchmark⁶</i>	5.86	24.41	11.05	12.03	9.59			
CalPERS Target Retirement 2060	5.82	24.20	10.94	-	12.36	11/01/18	0.20%	\$2.00
<i>SIP 2060 Policy Benchmark⁶</i>	5.86	24.41	11.05	-	12.54			
CalPERS Target Retirement 2065	5.82	24.19	-	-	17.90	12/01/22	0.20%	\$2.00
<i>SIP 2065 Policy Benchmark⁶</i>	5.86	24.41	-	-	18.17			
Broad-Based Benchmarks⁷								
<i>Russell 3000 Index</i>	1.05	17.02	12.80	15.08	-	-	-	-
<i>MSCI ACWI ex-USA IMI Index (net)</i>	14.58	40.36	9.61	10.44	-	-	-	-
<i>Bloomberg US Aggregate Bond Index</i>	1.60	6.26	0.42	1.97	-	-	-	-

Travel and Meal Reimbursement Policy

1. Purpose

When it is necessary for District employees or Trustees to travel or incur expenses on District business, it is the intent of the District that employees and Trustees not be required to bear an undue burden as a result of that requirement, nor are employees or Trustees expected to accrue any personal benefit from the conduct of District business. The Board of Trustees has therefore adopted a policy that District employees and Trustees shall be eligible for reimbursement for all necessary and reasonable expenses incurred when performing District business.

The purpose of this policy is to establish criteria and approval authority for reimbursement of travel expenses for District Trustees and its employees. In addition, this policy is to ensure that all expenses incurred while on District business, including but not limited to travel, meals, and lodging, are obtained in an efficient manner and at a reasonable and economical cost, and to provide clear documentation guidelines for reimbursement.

All reimbursements shall comply with State and Federal laws and District policies. This policy is allowed by California Health and Safety Code §2051 subject to Government Code §53232.2 and 53232.3.

2. General Reimbursement Requirements

1. Expense Report Required

No reimbursement for travel expenses shall be paid without submission of a completed Travel Expense Report.

2. Receipts

Original, itemized receipts must be attached for:

- Air Travel
- Automobile Rental
- App based ride-sharing transportation when District or personal vehicle is not available
- Lodging
- Registration Fees
- Detailed map of route including starting point, destination, and miles driven for mileage reimbursement calculations
- Other expenses for which receipts are normally issued

3. Submission and Review

All expenses, including Travel Expense Report and attached receipts, where applicable, for which reimbursement are requested shall be submitted to the Administrative Manager for review and approval within 60 days of returning from travel. Disputed claims shall be subject to further review by the District Manager.

4. Failure to Comply

Failure to complete required forms or submit proper receipts may be grounds for denial of reimbursement.

3. Reimbursable Expenses

While traveling on official District business, the following expenses are reimbursable at actual cost when original receipts are attached to the Travel Expense Report:

- Registration fees for conferences, training, and educational activities.
- Commercial transportation (economy or coach airfare, rail, bus, taxi/uber, airport transportation, shuttle, rideshare)
- Parking Fees
- Road and Bridge Tolls
- Automobile Rental Costs
- Reasonable lodging expenses in accordance with section 6 of this policy.
- Reasonable telephone, internet, and facsimile charges related to District business.

4. Meal and Incidental Reimbursement Per Diem Rates

Per Diem Rates

Meal and incidental rates shall be reviewed annually by the Administrative Manager and shall be sourced from the U.S. General Services Administration, found at www.GSA.gov/perdiemrates. GSA describes incidental expenses as: Fees and tips given to porters, baggage carriers, hotel staff, and staff on ships. Tips for meals are included in the meal per diem rate.

- Rates for meals and incidental expenses would be set at the current annual per diem rates for the Sacramento Area.
- The IRS standard mileage rate would be used for all mileage reimbursement.

Reimbursement shall be made for actual meal expenses incurred up to but not exceeding the applicable per diem limits. Per diem will not be paid as an advance unless agreed upon by the District Manager and Administrative Manager. Any excess amount of advance payment of per diem must be returned to the District upon return from travel and no later than 120 days. Where an employee is required to attend an event or meeting where a meal is provided, attendance shall be communicated to the employee by the District Manager in advance of travel. These meals will be paid for at cost by the District or event sponsor, and will count as paid time to the employee.

5. Meal Eligibility

When travel is required outside of the District boundary, and assuming a standard workday of 7:00AM to 3:30 PM, meal reimbursement eligibility is as follows:

Breakfast

- May be claimed if travel begins before 7:00AM

- May be claimed on the last fractional day of a trip (total length exceeding 24 hours) if travel ends at or after 9:00 AM.

Lunch

- May be claimed if travel begins at or before 11:00 AM
- May be claimed on the last fractional day of a trip (total length exceeding 24 hours) if travel ends at or after 1:00 PM

Dinner

- May be claimed if travel begins at or before 5:00 PM
- May be claimed on the last fractional day of a trip (total length exceeding 24 hours) if travel ends on or after 7 PM

6. Lodging

- Lodging cannot be claimed if the work location is within 50 miles of home or the District headquarters.
- Lodging expenses must be reasonable and necessary.
- When lodging is in connection with a conference or organized educational activity, reimbursement shall not exceed the maximum group or block room rate published by the conference or activity sponsor, provided such lodging is available at the time of booking.
- Itemized lodging receipts must be submitted with the expense report.
- Lodging will generally be arranged in advance by the District Manager .
- If a spouse is in attendance, reimbursement shall not exceed the rate for the single occupancy lodging.
- Lodging will generally be considered for the actual location of the conference or meeting. In the event this is not possible, alternative lodging shall be approved by the District Manager in advance.

7. Transportation, Mileage, and Insurance Requirements

7.1 Transportation/Personal Vehicle Use

- Use of a personally owned vehicle for authorized District business is permissible but must be authorized in advance by the District manager.
- Primary consideration should be given to public transportation when more economical.
- Only standard or coach rates will be reimbursed.
- Transportation to and from air terminals will be at the least expensive mode available.
- The use of a rental car must be authorized in advance by the Board of Trustees or the District Manager.
- Mileage reimbursement shall be equivalent to the current IRS standard mileage rate, which is intended to cover fuel, maintenance, insurance, and wear and tear.

- Detailed map including starting point, destination, route driven, and total miles driven must be submitted along with expense report to claim mileage.

7.2 Insurance Requirements (VCJPA)

In accordance with the Vector Control Joint Powers Agency (VCJPA) Driver Safety and Vehicle Use Program, the following insurance requirements apply to Trustees and employees using a personal vehicle for District business.

- **Primary Coverage**
The individual's personal automobile insurance shall be the primary in the event of an accident or loss occurring while on authorized District business.
- **Minimum Required Coverage**
Personal vehicles used for District business must be insured at least at the minimum levels required by California law.
- **VCJPA Recommended Higher Coverage Limits**
Consistent with VCJPA policy, the District requires the following higher liability insurance limits for personal vehicle use on District business:
 - **\$100,000** bodily injury per person
 - **\$300,000** bodily injury per accident
 - **\$50,000** property damage per accident

These amounts are subject to change according to VCJPA's most current recommendations.

- **Proof of Insurance**
Prior to using a personal vehicle for District travel, Trustees and employees shall provide proof of insurance and may be required to sign a declaration acknowledging compliance with these requirements and agreeing to notify the District of any changes, cancellation, or lapse in coverage.

8. Expenses Excluded from Reimbursement

The following expenses are not reimbursable under any circumstances:

- Alcoholic beverages
- Expenses associated with a non-employee accompanying the traveler
- Personal expenses or the personal portion of any trip
- Hotel luxury upgrades or non-business related amenities
- Traffic citations, parking fines, or speeding tickets
- Babysitting or dependent care fees
- Pet care or boarding
- Entertainment expenses, including but not limited to:
 - Theater, movies, or sporting events

- Cultural or political events

9. Accountable Plan

The District's Travel and Business Expense policy follows the IRS Publication 15 (Circular E), Accountable Plan. Under the accountable plan, reimbursement or allowance arrangement require the employees to meet all three of the following rules:

- Allowable and reasonable expenses are incurred and paid by the employee while performing services related to official business on behalf of the District.
- Trustees and employees are required to account for expenses within 60 days of return from travel.
- Return any excess advance or request for reimbursement.

If one of the rules is not met, payments to District Trustees and District employee for travel and other necessary business expenses will be treated as wages and subjected to taxes.

10. Review and Updates

This policy shall be reviewed periodically and updated as necessary to reflect changes in law, IRS regulations, VCJPA requirements, or District operational needs.

Updated: Approved XX/XX/XXXX * Include approval date when final policy is approved by Board of Trustees.

Sutter-Yuba MVCD

Fixed-Asset Capitalization Policy

The purpose of this policy is to provide criteria for determining when assets and associated costs are to be capitalized and depreciated.

Single-item purchases with at least an anticipated useful life of five years and exceeding ~~\$2,500.00~~ **\$5,000.00** each shall be capitalized as a fixed asset. The purchase of these fixed assets shall be included on the District's statement of net assets and depreciated over the asset's estimated useful life. The purchase of fixed assets for less than ~~\$2,500.00~~ **\$5,000.00** shall be expensed.

Other expenditures of ~~\$2,500.00~~ **\$5,000.00** or more that provide a significant increase in future service potential of a fixed asset shall also be capitalized as part of the existing asset.

1. To meet the criteria for a capital expenditure, the purchase should extend the useful life of an asset, increase the quantity of service provided by an asset, or increase the quality of service by an asset.
2. Capital expenditures may include the following: additions (enlargements, expansions or extensions of existing assets), replacements and improvements, and rearrangement and/or relocation of an asset.
3. Expenditures for normal repairs and maintenance shall not be considered as capital expenditures.
4. Depreciation will be computed over the estimated useful lives of the assets as follows:

ASSET DEPRECIATION LIFE	
Fixed Asset	Useful Life (years)
General Plant/Structures	30
Vehicles	7
Heavy Equipment (normal – light use)	15
Light Equipment (normal – light use)	7
Office Equipment	5
Office Furniture	5
Computer Equipment	5
Lab Equipment	10
Shop Equipment	10

Sutter-Yuba MVCD

Fixed-Asset Accounting Control Policy

The purpose of this policy is to ensure proper accounting control resulting in the maintenance of accurate financial reports of fixed assets.

An accounting, or inventory, of all fixed assets shall be conducted on an annual basis. After the conclusion of said inventory, the Administrative Manager shall certify its completeness and report the results thereof to the District Manager. The District Manager will report the results to the Auditor.

Applicable purchases for inclusion in said accounting shall be the following:

1. Equipment, tools, and vehicles that individually have an original total cost of more than ~~\$2500.00~~ \$5,000.00
2. All land and building acquisitions having an original total cost of more than ~~\$2500.00~~ \$5,000.00; and,
3. Additions or major improvements to the District's service infrastructure having an original total cost of more than ~~\$2500.00~~ \$5,000.00.
4. When any item defined above is received, a tag with a unique identification number shall be affixed to said item, and the number recorded in the permanent inventory records.
5. Permanent inventory records shall be maintained in either a paper file or electronic (computer data base) format. Said records shall be updated whenever a change in the status of a particular fixed asset occurs (e.g., original purchase, sale, destruction, loss, theft, declared surplus, etc.).
6. Information to be maintained in said inventory records shall include at least the following:
 - A. Description;
 - B. Manufacturer's serial number;
 - C. Original cost;
 - D. Acquisition date;
 - E. Life expectancy; and,
 - F. Classification code (e.g., office equipment, vehicle, etc.).

Website Hosting & Management

Vendor	Services	Cost	
Revize	5 year term Highly customizable design Intuitive content management Social media integration Platform training WCAG 2.1 AA/ADA compliance AWS & Google Cloud highly secure Content owned by District Website rebuild after year 4 Shasta MVCD using Revize	5 year agreement	\$6,700/year
		5 year total	\$33,500
Streamline/Civic Plus	1 year term Several theme templates Social media integration Photo library Unlimited training access Proactive WCAG 2.1 AA/ADA compliance Content owned by District Many MVCD's using Streamline	1x content migration	\$1,500
		Annual	\$6,000/year
		5 year total	\$31,500

Text Messaging Service

Vendor	Services	Cost	
Ascendant	Pre populated, local contact list (+/-65,000) Based on state/county voter registration data Polygon based subsets -reach smaller areas Public health risk messaging -limitation Telephone Consumer Protection Act	Annual Flat Rate	\$4,000
		1 message- approx.	\$0.06/person

Meridian Direct Assessment

Vendor	Services	Cost	
Laughlin & Spence Civil Engineers Yuba City, CA	<ul style="list-style-type: none"> • ID & filter parcels in annexed area from full secured property tax roll • Annually review PINs for merged or split parcels • Provide assessable parcels in Excel format • Provides services to L.O. Cemetery Dist 	Year 1	\$2,500
		Year 2	\$900
		Year 3	\$900
		Total	\$4,300
SCI Consulting Group Fairfield, CA	<ul style="list-style-type: none"> • ID & filter parcels in annexed area from full secured property tax roll • Annually review PINs for merged or split parcels • Provide assessable parcels in Excel format 	Year 1	\$2,350
		Year 2	\$2,415
		Year 3	\$2,480
		Total	\$7,245

PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement (“Agreement”) is dated [Effective Date] and is made by and between SUTTER YUBA MOSQUITO & VECTOR CONTROL DISTRICT, a California municipal agency (“Customer”), and ASCENDANT APP, INC., a California corporation (“Ascendant” or “Company”).

RECITALS

A. Customer desires to utilize the services of Ascendant as an independent contractor to provide professional SMS engagement and support services for resident communications.

B. Ascendant represents that it is fully qualified to perform such services by virtue of its experience, training, education, and the expertise of its principals and employees.

C. All services and SMS engagement provided by Ascendant are strictly informational in nature, limited to health, safety, and public-interest messaging. Ascendant shall not provide commercial, promotional, or telemarketing messaging. Ascendant’s platform does not qualify as an “autodialer” under the Telephone Consumer Protection Act (“TCPA”).

D. Customer desires to retain Ascendant and Ascendant desires to provide services to Customer under the terms and conditions of this Agreement.

1. SCOPE OF SERVICES

Ascendant shall provide Customer with 24/7 access to its SMS texting platform and mobile data services for a term of 12 months, subject to renewal. Services include:

- Unlimited text messaging capability under the flat-rate contract
- Local area code phone number for outreach
- Platform setup, configuration, and training
- Two-way messaging with opt-in and opt-out functionality and sign-up form integration
- Secure hosting and data storage
- Access to mobile data, analytics, and data export tools
- Message attribution by sender
- Regular platform updates and enhancements
- Technical support Monday–Friday, 9:00 AM–5:00 PM PST
- All personnel and resources required to perform the Services

Ascendant shall commence Services upon receipt of notice to proceed from Customer and shall perform Services through the end of the contract term unless terminated earlier.

2. TCPA COMPLIANCE AND LEGAL CLARIFICATIONS

Ascendant affirms:

- Its platform does not constitute an autodialer under the TCPA.
- Customer maintains full control over recipient lists, message content, and timing.
- All communications are non-commercial and informational; Customer is not required to obtain prior express consent or rely on the emergency-purpose exception.

Ascendant represents and warrants that its platform complies with all applicable telecommunications regulations and shall monitor regulatory changes and notify Customer of any developments affecting compliance. Ascendant shall implement any required platform modifications at no additional cost.

3. 10DLC REGISTRATION

Customer's use of the SMS platform is contingent upon successful registration and approval of a 10-digit long code (10DLC) with appropriate telecommunications authorities. Ascendant will provide comprehensive support in assisting Customer with the 10DLC registration process and use best efforts to complete registration by the Effective Date. If 10DLC registration is denied or delayed beyond thirty (30) days through no fault of the Customer, Customer may terminate this Agreement without penalty, and any fees shall be refunded to Customer.

4. TERM OF AGREEMENT

The term of this Agreement runs from the Effective Date through [one-year end date], unless terminated earlier in accordance with Section 12.

This Agreement may be renewed by mutual written agreement.

5. COMPENSATION

As full compensation for all Services, Customer shall pay Ascendant a flat annual fee of \$4,000.00 for the 12-month term. Ascendant shall not be paid more than the maximum compensation during the term.

Customer shall pay the full amount within thirty (30) calendar days after the Effective Date.

Additional services must be approved in writing before commencement and will be separately compensated by written agreement.

6. LIMITED INDEMNIFICATION

Company specifically agrees to defend, indemnify, and hold harmless the Customer, its officials, officers, members, agents, employees and volunteers (collectively the "Indemnitees") from and against any and all actions, claims, demands, losses, and costs, (collectively "Losses") arising out of or in any way connected with the performance of this Agreement. Company shall pay all costs and expenses that may be incurred by the Customer in enforcing this indemnity, including reasonable attorneys' fees. The duty to defend Indemnitees from the losses is a separate obligation from the obligation to indemnify. The duty to defend arises immediately

upon notice of a claim and continues until such claim is finally resolved. The duty to defend applies even if the claim is meritless. The duty to defend applies even if it is claimed that the Customer is responsible for the alleged Losses. The provisions of this section survive the expiration, termination, or assignment of this Agreement.

7. INSURANCE

Company shall procure and maintain through the performance of this Agreement, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of this Agreement by Company, Company's agents, representatives, employees, or subcontractors.

This Agreement identifies the minimum insurance levels with which Company shall comply; however, the minimum insurance levels shall not relieve Company of any other performance responsibilities under this Agreement (including the indemnity requirements) and Company may carry, at Company's own expense, any additional insurance Company deems necessary or prudent.

A. Minimum Scope of Insurance

Coverage shall be at least as broad as:

- 1) Insurance Services Office Commercial General Liability coverage (occurrence Form CG 00 01) or Insurance Services Office Form (CG 00 09 11 88 Owners and Contractors Protective Liability Coverage Form - Coverage for Operations of Designated Contractor).
- 2) Insurance Services Office Form Number CA 0001 covering Automobile Liability, Code 1 (any auto).
- 3) Workers' Compensation insurance as required by the State of California and Employer's Liability Insurance.

B. Minimum Limits of Insurance

Buyer shall maintain limits no less than the following:

- 1) General Liability: (including operations, products and completed operations): \$2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
- 2) Automobile Liability: \$2,000,000 per accident for bodily injury and property damage.
- 3) Workers' Compensation: As required by the State of California.
- 4) Employer's Liability: \$1,000,000 per accident for bodily injury or disease.
- 5) Professional Liability: \$1,000,000 per claim and aggregate
- 6) Cyber Liability: Not less than \$1,000,000 per claim

The cyber liability coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Vendor in this agreement and shall include, but not be limited to, claims involving infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information or personally identifiable information (PII), alteration of electronic information, extortion, and network security. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties, and credit monitoring expenses with limits sufficient to respond to these obligations. Certificates of insurance and endorsements shall be provided upon Effective date and annually thereafter.

C. Verification of Coverage

Company shall furnish Company with original certificates and amendatory endorsements effecting coverage required by this clause. The endorsements should be on forms provided by Customer or on other than Customer forms, provided those endorsements or policies conform to the requirements. Customer reserves the right to require complete, certified copies of all required insurance policies, including endorsements effecting the coverage required by these specifications at any time. At least 30 days' written notice of cancellation or material change shall be provided to Customer.

8. OWNERSHIP OF WORK PRODUCT & DATA CONTROL

All data uploaded by Customer and all materials, reports, documents, or written content created under this Agreement remain the sole property of Customer.

Ascendant shall not disclose, reuse, or copy Customer data without prior written consent.

Ascendant shall notify Customer within 24 hours of any suspected security incident.

Ascendant acknowledges Customer may be subject to the California Public Records Act (CPRA) and related laws and shall cooperate with lawful records requests without charging additional fees.

9. CONFIDENTIALITY

Ascendant shall keep all data, documents, and information developed or received under this Agreement confidential unless disclosure is authorized in writing or required by law.

10. CONFLICT OF INTEREST

Ascendant may work for other clients but shall not perform work creating a direct conflict of interest with Customer's project or confidential information without written approval.

11. COOPERATION

Ascendant shall cooperate with Customer regarding any claim or action relating to Ascendant's performance, consistent with Section 6.

12. TERMINATION

A. Termination by Customer

Customer may terminate this Agreement at any time with thirty (30) days' written notice.

B. Termination for Compliance Failure

Customer may terminate immediately if Ascendant:

- materially breaches this Agreement and fails to cure within fifteen (15) days, or
- fails to maintain required insurance or regulatory compliance.

C. Refunds

If Customer terminates within thirty (30) days of the Effective Date, Customer is entitled to a full refund of all amounts paid.

If termination occurs after thirty (30) days, no refund is due unless 10DLC registration fails under Section 3.

D. Effect of Termination

Ascendant shall cease work as of the effective termination date and deliver all materials compiled through the final day of service. Ascendant may terminate this Agreement only for Customer non-payment or material breach.

13. NOTICES

Notices may be delivered by first-class mail, email, or personal service to the addresses designated by each Party.

14. NON-DISCRIMINATION

Ascendant shall not discriminate based on any legally protected characteristic in the performance of this Agreement.

15. ASSIGNMENT & SUBCONTRACTING

Ascendant shall not assign or subcontract any part of this Agreement without Customer's prior written consent.

16. COMPLIANCE WITH LAW

Ascendant shall comply with all applicable federal, state, and local laws, including telecommunications and privacy regulations.

17. NO THIRD-PARTY BENEFICIARIES

This Agreement benefits only the Parties and their permitted successors.

18. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement and may be modified only in a writing signed by both Parties.

19. GOVERNING LAW & VENUE

This Agreement is governed by California law. Venue for any action in connection with this agreement, whether in law or equity shall be in SUTTER COUNTY.

20. SEVERABILITY

If any provision is held invalid, the remainder shall continue in full force.

SIGNATURES

IN WITNESS WHEREOF, the parties execute this Agreement as of the Effective Date.

CUSTOMER: SUTTER YUBA MOSQUITO & VECTOR CONTROL DISTRICT

By: _____
Name: Stephen Abshier
Title: District Manager
Date: _____

COMPANY: ASCENDANT APP, INC.

By: _____
Name: Zain Khan
Title: CEO and Founder
Date: _____