

DELTA VECTOR CONTROL DISTRICT

Dr. Mustapha Debboun
General Manager

Mir Bear-Johnson
Assistant Manager

Sheri D. Davis
Administrative Assistant

Mark Dyngge
Systems Administrator

Post Office Box 310 * Visalia, California 93279-0310
1737 West Houston Avenue * Visalia, California 93291
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Crystal Grippin
Scientific Program Manager

Jesse Erandio
Biologist

Mark Nakata
Biologist

Javier Valdivias
Biologist

DATE: Friday, February 5, 2021

TO: Board of Trustees, Delta Vector Control District

FROM: Dr. Mustapha Debboun, General Manager

SUBJECT: Regular Meeting of the District's Board of Trustees

TIME: Wednesday, February 10 2021 at 4:30 p.m.

PLACE: District Boardroom, 1737 West Houston Avenue, Visalia

AGENDA:

1. Roll Call

2. Election

3. Oath

4. Consent Calendar

- a. December Minutes
- b. December Bills (Board Order #16)
- c. January Payroll (Board Order #17)
- d. January Bills (Board Order #18)
- e. February Payroll (Board Order #19, #20, #21)

5. Public Forum

Members of the public may address the Board.

6. Staff Report

The General Manager will report on items of operational interest.

7. Quarterly Expense/Revenue Report

The Administrative Assistant will present the information through December 31, 2020.

ACTION

ACTION

8. Financial Audit 2019/20

The Board will consider accepting the Financial Audit performed by Price, Paige & Co.

9. Enterprise Fleet Management & Assessment Benefit Analysis for Invasive *Aedes aegypti*

The General Manager will provide updates on Enterprise Fleet Management and the Assessment Benefit Analysis.

10. Inspection Warrant

The District inspection warrant allowing for entry into properties will be discussed.

ACTION

11. COVID-19 Prevention Program (CPP)

The General Manager will present the written COVID-19 Prevention Program (CPP) for adoption.

ACTION

12. Virus Testing for Tulare and Kings Mosquito Abatement Districts

The General Manager will seek approval to test mosquito samples and birds for the Tulare and Kings Districts in the 2021 mosquito season.

13. Adjournment

Adjourn meeting of the Board of Trustees to reconvene on Wednesday, March 10, 2021 at 4:30 p.m. in the Delta Vector Control District Boardroom, 1737 W. Houston Ave., Visalia, CA.

Note: Items designated for information are appropriate for Board action if the Board wishes to take action.

1. Roll Call

2. Election

Election of Officers for 2021.

3. Oath

Oath of Office for Reappointed Trustees, Kevin Caskey and Belen Gomez.

4. Consent Calendar

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Minutes of the Board of Trustees – Wednesday, December 9, 2020

1. Roll Call:

Present: Greg Gomez, President; Michael Cavanagh, Linda Guttierrez, Rosemary Hellwig, Larry Roberts, and Kevin Caskey.

Absent: Belen Gomez.

Staff: Dr. Mustapha Debboun, General Manager; Sheri Davis, Administrative Assistant; Mir Bear-Johnson, Assistant Manager.

Guests: Marty Zeeb, Owner and Broker of Zeeb Commercial Real Estate.

2. Presentation of Purchasing Land Property:

The General Manager, Dr. Mustapha Debboun, introduced Mr. Marty Zeeb, Owner and Broker of Zeeb Commercial Real Estate. Mr. Zeeb provided an overview of available properties in the Visalia Industrial Park. The Board of Trustees discussed additional alternate property sites and exploring to find out if they are available. In addition, it was brought up to set aside capital funds for future land purchase.

Following discussion, it was moved by Michael Cavanagh, seconded by Larry Roberts, and the Board members unanimously approved the General Manager to continue exploring additional potential property land sites for future relocation.

3. Consent Calendar:

The Administrative Assistant, provided information on the following items:

Board Order #13 – 34830 Giotto's Alarm Tech (final invoice on alarm for fish hatchery)

Board Order #15 – Carvalho Construction (final pay app less retainer)

Following discussion, it was moved by Michael Cavanagh, seconded by Linda Guttierrez, and the Board members unanimously approved the Consent Calendar.

4. Public Forum:

None

5. Staff Report:

The General Manager reported that the DVCD staff is now on an alternate work schedule of four 10-hour days, with Fridays off. We will remain on this schedule through the end of February 2021. The General Manager thanked the Board for the staff appreciation luncheon that was held at the District. Paul Jobe and Tim Christian were congratulated on their retirement and presented with retirement plaques. We were honored to have Trustee Kevin Caskey join the Staff for the luncheon.

6. Data Collection System:

The Assistant Manager explained the weakness of our current system and requested approval to purchase a “boxed system” costing up to \$47,000.00 prior to the start of the 2021 mosquito season. The annual maintenance fee in subsequent years will be equal to what we are currently paying. We are currently considering four different systems and will make a decision after careful consideration of each.

Following discussion, it was moved by Larry Roberts, seconded by Michael Cavanagh, and the Board members unanimously approved the purchase of a boxed system not to exceed \$47,000.00.

7. Building Project:

The fish hatchery building project is complete, with only small items needing to be finalized before final payment is made. An official tour of the fish hatchery was provided to the members of the Board of Trustees at the end of the Board meeting.

8. Enterprise Fleet Management:

The General Manager reported that the contract agreement between the District and the Enterprise Fleet Management was signed and the 10 trucks have been ordered.

9. Assessment Benefit Analysis for *Aedes aegypti*:

The General Manager provided an update on the kick off meeting with SCI Consulting Group on the assessment benefit analysis for comprehensive funding to respond to the invasive yellow fever mosquito, *Aedes aegypti*. The Delta Vector Control District is compiling cost analysis data and providing additional information to SCI Consulting Group to start the first phase of the assessment in January or February 2021.

10. Collaboration on a Mosquito “Take Action” insert of N&R Publication:

The General Manager provided information on the collaborative effort with Kern Mosquito & Vector Control District and Tulare Mosquito Abatement District on an informational 4-page Mosquito Take Action insert that will be distributed to libraries, senior centers, community centers

and as a special mosquito informational supplement in the local newspapers such as Visalia Times Delta, Exeter Sun Gazette, and Mid Valley Times for mosquito education and outreach awareness.

11. Certification of Assurance of Compliance:

The General Manager requested from the Board of Trustees to authorize him approval to submit future Certification of Assurance of Compliance from Cal OES and other organizations to apply for District’s future State or Federal Grant Funds.

Following discussion, it was moved by Michael Cavanagh, seconded by Rosemary Hellwig, and the Board members unanimously authorized the General Manager to apply for future grants.

12. New Policies:

The Assistant Manager presented the following policies for approval:

- Board Meeting Policy
- Board Meeting Agenda Policy
- Civil Workplace Policy
- Religious Beliefs & Accommodation Policy

Following discussion, it was moved by Michael Cavanagh, seconded by Kevin Caskey, and the Board members unanimously approved the Board Meeting Policy and the Board Meeting Agenda Policy. Recommendations were made to amend the Civil Workplace Policy and Religious Beliefs & Accommodation Policy. These policies were tabled for a future Board meeting.

13. Amended Policies:

The Assistant Manager presented the following amended policies for approval:

- 1080 Expense Policy
- 2119 Certification

Following discussion, it was moved by Michael Cavanagh, seconded by Kevin Caskey, and the Board members unanimously approved the amended policies.

14. Holiday Gift:

The General Manager requested from the Board of Trustees to approve a Save Mart Holiday grocery gift card of \$34.00 to each employee. Following discussion, the Trustees approved a Save Mart Holiday grocery gift card in the amount of \$50.00 and the amount will be added to the employees’ W-2.

Following discussion, it was moved by Michael Cavanagh, seconded by Rosemary Hellwig, and the Board members unanimously approved a Save Mart gift card for employees in the amount of \$50.00.

15. Old Fish Tank Proceeds:

The General Manager requested from the Board of Trustees to approve depositing \$487.50 proceeds from the old nonfunctional fish tanks to our employee “Kitty Fund” morale builder. The

old and outdated nonfunctional fish tanks were going to be disposed of at the Tulare County Dump with no value.

Following discussion, it was moved by Kevin Caskey, seconded by Larry Roberts, and the members of the Board unanimously approved the \$487.50 to be added to the employee “Kitty Fund.”

16. January Meeting:

The General Manager requested from the Board of Trustees to cancel the regular Board of Trustees meeting in January 2021 due to the Holiday Season, i.e., Christmas and New Year.

Following discussion, it was moved by Rosemary Hellwig, seconded by Linda Guttierrez, and the members of the Board unanimously approved cancelling the January 2021 Board meeting.

17. Adjournment:

The meeting of the Board of Trustees was adjourned at 6:00 p.m.

Dr. Mustapha Debboun, Recording Secretary

VOUCHER	RAYEE	DESCRIPTION	Budget Line Item	AMOUNT
34900	MUSTAPHA DEBBOUN	MANAGER		8,996.85
34901	MIR BEAR-JOHNSON	ASSISTANT MANAGER		4,649.24
34902	CRYSTAL GRIPPIN	SCIENTIFIC PROGRAM MANAGER		4,614.36
34903	JESSE ERANDIO	BIOLOGIST		4,986.64
34904	MARK NAKATA	BIOLOGIST		5,166.38
34905	JAVIER VALDIVIAS	BIOLOGIST		4,231.48
34906	MARK DYNGE	SYSTEMS ADMINISTRATOR		6,738.13
34907	SHERI DAVIS	ADMINISTRATIVE ASSISTANT		5,042.17
34908	MARY ELLEN GOMEZ	ADMINISTRATIVE ANALYST		3,875.06
34909	PAUL HARLIEN	FOREMAN		4,952.65
34910	RICK ALVAREZ	VECTOR CONTROL SUPERVISOR		5,119.18
34911	BRYAN RUIZ	VECTOR CONTROL TECHNICIAN III		4,199.19
34912	BRYAN FERGUSON	VECTOR CONTROL TECHNICIAN III/MECHANIC		4,250.24
34913	BELEN GOMEZ	TRUSTEE PAYROLL - QUARTERLY		184.70
34914	MICHAEL CAVANAGH	TRUSTEE PAYROLL - QUARTERLY		277.05
34915	LARRY ROBERTS	TRUSTEE PAYROLL - QUARTERLY		184.70
34916	ROSEMARY HELLWIG	TRUSTEE PAYROLL - QUARTERLY		184.70
34917	KEVIN CASKEY	TRUSTEE PAYROLL - QUARTERLY		184.70
34918	GREG GOMEZ	TRUSTEE PAYROLL - QUARTERLY		277.05
34919	LINDA GUTTIERREZ	TRUSTEE PAYROLL - QUARTERLY		277.05
		<i>Sub-Total Full-Time Payroll</i>		<i>\$68,391.52</i>
34920	VSP	Vision Plan Premium for January 2021		377.22
34921	DELTA DENTAL PLAN	Dental Plan Premium for January 2021		1,119.22
34922	LINCOLN FINANCIAL GROUP	Life/STD & LTD Insurance for January 2021		1,174.21
34923	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Health Insurance Premium for January 2021		15,621.53
34924	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax	Employee 71% - District 29%	26,381.84
34925	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax	Employee 100%	4,262.12
34926	DELTA VECTOR CONTROL DIST - EFTPS	Quarterly UI		440.90
34927	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement	Employee 40% - District 60%	17,305.04
34928	DELTA VECT CONT DIST	Flex Benefit Plan	Employee 100%	674.98
34929	ICMA RETIREMENT TRUST	Deferred Retirement Trust	Employee 77% - District 23%	1,172.80
		<i>Sub-Total for Payroll Taxes & Benefits</i>		<i>\$68,529.86</i>
		<i>Total Regular Payroll & Benefits</i>		<i>\$136,921.38</i>
34930	ADMINISTRATIVE SOLUTIONS INC	Flexible Benefit Plan Admin Fee	Professional Services	58.50
34931	AT&T	Backup Internet	Telephone/Cell Phones	62.04
34932	AT&T	Long Distance/Toll Free	Telephone/Cell Phones	21.95
34933	AUTOZONE	Brakes, Rotors, Shocks, Starter, Clutch Kit, etc.	Auto Supplies	1,383.77
34934	AWARDS & SIGNS UNLIMITED	Door Sign for Foreman	Office Supplies	14.65
34935	CALIF WATER SERVICE	Utilities	Utilities	93.04
34936	CARVALHO CONSTRUCTION	Total Retention Less \$4,000 (withholding \$4,000 per Chris Hale)	Building Project	45,675.37
34937	CITY OF VISALIA	Solid Waste Disposal	Utilities	126.85
34938	CLARKE	Natular and Altosid	Spray Material	26,943.77
34939	COMCAST BUSINESS	Internet	Telephone/Cell Phones	210.73
34940	ES OPCP USA LLC (VESERIS FORMERLY UNIVAR)	Altosid	Spray Material	18,076.53
34941	HOME DEPOT	Antibacterial Wipes, Safety Tread Strips	119.54 Safety Supplies	129.53
		Water Heater Tape, 3" Elbow	9.99 Bldg/Yard Supplies	
34942	MISSION LINEN SUPPLY	Uniforms	156.64 Clothing	318.27
		Janitorial	161.63 Janitorial	
34943	NAPA AUTO PARTS	Refrigerant, Brake Pads/Shoes, A/C Kits, etc.	Auto Supplies	662.80
34944	OFFICE DEPOT	Netgear Switch, Flash Drives	Office Supplies	137.74
34945	PACIFIC WEST CONTROLS	Monthly Service Contract	Maint Contracts	250.00
34946	SBC	Office Phone/Fax	Telephone/Cell Phones	191.76
34947	SMART & FINAL	Cleaning Supplies	Bldg/Yard Supplies	56.73
34948	SO CALIF EDISON	Utilities	Utilities	1,469.93
34949	SO CAL GAS COMPANY	Utilities	Utilities	582.30
34950	US BANK	Staples - 4 Office Chairs	650.96 Office Supplies	5,034.53
		Amazon - AC Delco Canister, Heat Shrink Connectors, Toolbox Locks	131.53 Auto Supplies	
		Amazon - Sandisk, Cable, Power Supply Adaptor	78.07 Lab Supplies	
		Amazon - Nitrile Gloves	72.00 Safety Supplies	
		Amazon - Mouse Pad & "Reviewed" Stamp	14.43 Office Supplies	
		Amazon - Camera, Microphone, Tripod, etc.	435.03 Public Relations	
		Google - Domain Name Subscription	12.00 Subscription	
		eBay - Heat Shrink Connectors, Smoke Machine, Blower Motor Resistors	321.35 Auto Supplies	
		PR USA Research - 3D Printer	749.00 Lab Supplies	
		Car ID - 3 Blower Motor Resistors	42.70 Auto Supplies	
		Save Mart - Holiday Food Gift Cards	700.00 Misc. Expense	
		CVS - Employee Incentive VISA Gift Cards	1,102.35 Misc. Expense	
		Cannon - Camera and Lens	649.91 Public Relations	
		Indeed - Job Ads	75.20 Public Relations	
34951	VALLEY PACIFIC PETROLEUM	Gasoline	Gasoline	93.88
34952	VERIZON	Cell Phones (new phones)	Telephone/Cell Phones	3,087.50
34953	WIZIX	Shipping for Toner	Maint Contract	12.00
		<i>Total Bills</i>		<i>\$104,694.17</i>
		TOTAL BOARD ORDER #17		\$241,615.55

VOUCHER	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
34969	MUSTAPHA DEBBOUN	MANAGER		8,996.86
34970	MIR BEAR-JOHNSON	ASSISTANT MANAGER		4,649.26
34971	CRYSTAL GRIPPIN	SCIENTIFIC PROGRAM MANAGER		4,614.37
34972	MARK NAKATA	BIOLOGIST		5,166.38
34973	JAVIER VALDIVIAS	BIOLOGIST		4,231.49
34974	MARK DYNGE	SYSTEMS ADMINISTRATOR		6,738.12
34975	SHERI DAVIS	ADMINISTRATIVE ASSISTANT		5,042.17
34976	MARY ELLEN GOMEZ	ADMINISTRATIVE ANALYST		3,875.07
34977	PAUL HARLIEN	FOREMAN		4,967.90
34978	RICK ALVAREZ	VECTOR CONTROL SUPERVISOR		5,136.22
34979	BRYAN RUIZ	VECTOR CONTROL TECHNICIAN III		4,216.44
34980	BRYAN FERGUSON	VECTOR CONTROL TECHNICIAN III/MECHANIC		4,250.26
		<i>Sub-Total Full-Time Payroll</i>		\$61,884.54
34981	VSP	Vision Plan Premium for February 2021		350.67
34982	DELTA DENTAL PLAN	Dental Plan Premium for February 2021		946.32
34983	LINCOLN FINANCIAL GROUP	Life/STD & LTD Insurance for February 2021		1,079.58
34984	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Health Insurance Premium for February 2021		14,861.43
34985	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax	Employee 71% - District 29%	23,949.80
34986	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax	Employee 100%	3,866.09
34987	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement	Employee 40% - District 60%	18,634.74
34988	DELTA VECT CONT DIST	Flex Benefit Plan	Employee 100%	674.98
34989	ICMA RETIREMENT TRUST	Deferred Retirement Trust	Employee 77% - District 23%	1,172.80
		<i>Sub-Total for Payroll Taxes & Benefits</i>		\$65,536.41
		<i>Total Regular Payroll & Benefits</i>		\$127,420.95
34990	ADMINISTRATIVE SOLUTIONS INC	Flexible Benefit Plan Admin Fee	Professional Services	58.50
34991	AT&T	Long Distance/Toll Free	Telephone/Cell Phones	22.56
34992	AUTOZONE	Hub, Rotors, Brake Shoes, Clutch, Oil DrainPlug, etc.	Auto Supplies	811.06
34993	CALIF WATER SERVICE	Utilities	Utilities	87.80
34994	CITY OF VISALIA	Solid Waste Disposal	Utilities	126.85
34995	COMCAST BUSINESS	Internet	Telephone/Cell Phones	210.73
34996	M & M ROOFING	Install Caps on Shop Building	Bldg Improvements	1,850.00
34997	METLER-TOLEDO RAININ	Pipettes	Lab Supplies	596.00
34998	MISSION LINEN SUPPLY			317.88
		Uniforms	160.00 Clothing	
		Janitorial	157.88 Janitorial	
34999	NAPA AUTO PARTS	Water Pump, Batteries, Rack & Pinion, A Arm Bushings, Air Filters, etc.	Auto Supplies	868.05
35000	PACIFIC WEST CONTROLS	Monthly Service Contract	Maint Contracts	250.00
35001	SMART & FINAL	Cleaning Supplies	Bldg/Yard Supplies	48.23
35002	SPRAYING DEVICES INC	Hose and Spray Tips	Sprayer Supplies	134.41
35003	SO CALIF EDISON	Utilities	Utilities	1,476.11
35004	STUART'S JOHANSON & THOMAS			816.41
		Square Tubes, FMS	486.36 Bldg/Yard (new offices)	
		FMS	330.05 Bldg/Yard (fish bldg)	
35005	TF TIRE & SERVICE	Tires T-27	Auto Supplies	464.67
35006	US BANK			2,706.98
		Walmart - Tires for Go-4	88.80 Auto Supplies	
		Lowe's - 500' Ethernet Cable, Phone Data Punch Down, Modular Plug	124.69 Office Supplies	
		Buckhorn Pumps - Cylinder and Cylinder Packing Kit	129.00 Sprayer Supplies	
		Pena's Disposal - Document Shredding	175.00 Office Supplies	
		Amazon - Pens, PO Books, Calendars, Calculator Ribbon, Labels, etc.	81.93 Office Supplies	
		Amazon - Wall Mounted Thermometer	64.55 Safety Supplies	
		AMCA - Conference Registration (5 employees)	1,095.00 Travel	
		eBay - Parking Brake Release Cable	21.65 Auto Supplies	
		Indeed - Job Ads	507.34 Public Relations	
		Google - Google Suite	68.12 Subscriptions	
		Zoom - Annual Subscription	149.90 Subscriptions	
		Entomological Society of America - Emeritus Dues	201.00 Travel	
35007	VALLEY PACIFIC PETROLEUM	Gasoline	Gasoline	119.99
		<i>Total Bills</i>		\$10,966.23
		TOTAL BOARD ORDER #19		\$138,387.18

5. Public Forum

6. Staff Report

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REPORT OF THE MANAGER December 2020

I. Water and Weather

The temperature in December remained low throughout the month of December. The average high temperature for the month was 59.7°F with an average low of 36.9°F. Preliminary data from the Delta Vector Control District Weather Station reported with 0.77 inches of rainfall. The 30-year seasonal averages for high and low temperatures in December were 54.5°F and 37.8°F respectively, with the 30-year average rainfall reported as 1.74 inches by the National Oceanic and Atmospheric Administration.

Water storage at Pine Flat Reservoir increased to 215,929 acre-feet by the end of the month. By December 31, 2020 Pine Flat Reservoir's inflow had increased to 200 cubic feet per second (CFS) and its release increased to 140 CFS. The Lake Kaweah Reservoir ended the month with significantly more water than the previous month, with 12,350 acre-feet on the 31st of December. Lake Kaweah's inflow increased to 67 CFS and its release was decreased dramatically to 5 CFS.

II. Narrative

In the laboratory, winter maintenance work, inventory, and annual report for the 2020 mosquito season began in December and will continue to take place over the winter. Posters and presentations for the 2021 MVCAC Annual Conference were completed and submitted online. Additionally, a new arbovirus-testing protocol was established and verified for Zika, dengue, and chikungunya viruses. The District will begin testing invasive *Aedes aegypti* mosquitoes for these viruses in the 2021 mosquito season, providing an early warning system for potential human outbreaks within the District.

Throughout December, employees continued to complete the online screening of COVID-19 survey and take paid time off to seek test results when required. One employee on December 15, 2020 tested positive for COVID-19, with all precautions being taken. The District will continue to be proactive in keeping employees and the public safe, with no planned rollback of any of the safety precautions that have been put in place.

In operations, staff continued to work on vehicle maintenance, and the maintenance needs of the District grounds and correcting safety concerns. Repair work on the auto shop roof began by M&M roofing in December.

Staff was given the opportunity to receive appreciation grocery gift cards and all opted to do so. An optional white elephant gift exchange took place on December 16, 2020.

December marked the last month that Tim Christian was an employee at Delta Vector Control District, and a farewell luncheon was held on December 22nd for him. Tim will be missed.

There were two service requests in December:

2020 Service Request Summary

2020	Fish	Inspection	Mosquito	Source	Other	Total
January	0	3	0	0	3	6
February	2	6	0	4	0	12
March	1	7	0	5	0	13
April	16	22	13	22	2	75
May	13	21	47	24	2	107
June	12	46	157	31	6	252
July	19	113	217	76	13	438
August	8	121	107	69	9	314
September	17	92	92	56	5	262
October	3	94	49	30	6	182
November	0	5	1	2	0	8
December	1	0	1	0	0	2
Total	92	530	684	319	46	1,671

III. Vector and Disease Surveillance

Delta VCD Summaries

Humans: There were no human cases of an arbovirus reported by the local public health department for the month of December. Tulare County Health and Human Services is finalizing human arbovirus results for 2020. Preliminary results show that the single human West Nile virus (WNV) infection within the District boundaries was symptomatic with the person surviving the infection. There were no WNV asymptomatic cases.

Birds: No dead birds were reported in the month of December. Although the Dead Bird Hotline will remain closed until April 2021, residents can still report dead birds online or directly to the District. In 2020, a total of 47 dead birds were reported to the District with only 10 considered testable. Of the 10 birds, 4 tested positive for WNV.

Mosquitoes: No mosquito testing took place in the month of December. For the year 2020, 2,785 mosquito samples were tested for WNV, St. Louis Encephalitis virus (SLEV), and Western Equine Encephalitis virus (WEEV). Of these 139 were positive for WNV and 37 for SLEV.

State Surveillance:

Humans: In 2020, there were a total of 223 human infections of WNV in California of which 197 were symptomatic infections resulting in 8 deaths and 26 asymptomatic infections. These infections were spread across 24 counties with the majority occurring in Los Angeles County (n=72). Additionally, a total of 5 human cases of SLEV were reported across 4 counties during this time period.

Birds: In 2020, there were a total of 1,665 dead birds tested for WNV in California. Of these, 21% (n=343) tested positive. The American Crow made up the vast majority of positive bird carcasses (n=207), followed by the California Scrub-Jay (n=61) and Yellow-billed Magpie (n=27).

Mosquitoes: Statewide, a total of 2,628 mosquito samples tested positive for WNV and 510 for SLEV in 2020. SLEV activity was spread across 9 counties, while WNV positive mosquitoes were found throughout 28 counties.

IV. Expenditures & Revenues – 2020/21

TOTAL BUDGET \$3,516,071.89

EXPENDITURES – July 1, 2020 – December 31, 2020

Salaries	\$1,322,742.11
Services & Supplies	\$323,682.11
Tax Admin Fee	\$30,690.00
Capital	\$7,333.74
Building Improvements	\$201,123.29
TOTAL EXPENDITURES	\$1,885,571.25

REVENUE RECEIVED – July 1, 2020 – December 31, 2020

July	\$1,011.30
August	\$0.00
September	\$22,679.32
October	\$4,651.34
November	\$62.67
December	\$1,551,138.77
TOTAL REVENUE TO DATE	\$1,579,543.40

V. Time Sheet Summary

Month	Available Work Hrs	Sick Hrs Used	Total Hrs Available for Work	Pct. Of Hrs Avail for Work
July	5,632	50.25	5,581.75	99.10
August	5,376	133.25	5,242.75	97.53

September	4,816	99.75	4,716.25	97.93
October	3,520	123.25	3,396.75	96.50
November	2,016	132.00	1,884.00	93.46
December	1,820	100.00	1,720.00	94.51

The District has a vacation policy that requires 24 hour notice in order to ensure the operational integrity of the workforce. Sick leave for doctor, dentist and/ or family medical necessity also requires advance notice- in so much as it is possible. Illness is unplanned and therefore unscheduled. Attendance records for the current year are shown in the table.

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REPORT OF THE MANAGER JANUARY 2021

I. Water and Weather

The temperature remained low throughout the month of January. The average high temperature was 60.8°F with an average low of 39.4°F. Preliminary data from the Delta Vector Control District (DVCD) Weather Station reported 1.88 inches of rainfall. The National Oceanic and Atmospheric Administration 1981-2010 seasonal averages for high and low temperatures in January were 54.6°F and 38.7°F respectively, with average rainfall of 1.91 inches.

Water storage at Pine Flat Reservoir increased to 223,602 acre-feet by the end of the month. By January 31st, Pine Flat Reservoir's inflow had increased dramatically to 347 cubic feet per second (CFS) and its release decreased minutely to 140 CFS. The Lake Kaweah Reservoir ended the month with more water than the previous month, with 15,817 acre-feet on the 31st of January. Lake Kaweah's inflow increased significantly to 128 CFS and its release was decreased dramatically to 2 CFS.

II. Narrative

Winter maintenance work continued throughout January for all staff. The auto shop completed repairs and maintenance of all existing trucks, with work beginning on all non-truck vehicles and calibration.

Within the laboratory, encephalitis virus surveillance traps were updated to improve functionality and accommodate better dry ice bait containers. Repairs and routine maintenance continue for the current inventory of gravid and BG Sentinel traps. The environmental chamber and other insectary equipment underwent routine maintenance in January. Work continues in the insectary to upgrade it to arthropod containment level 2. The biosafety level (BSL) 2 and 3 rooms were decontaminated and pipettes calibrated. The High Efficiency Particulate Air (HEPA) filter replacement, installation, and BSL inspections for certification have been ordered. Equipment calibration will continue throughout the month of February.

Due to the changing status of COVID-19 and changes in policy, it was deemed impossible for the District to successfully conduct a weed control program in 2021. Thus, all dairies and locations who had previously signed up for the 2021 season were notified as to these changes with a phone call, an email, a fax or some combination of other communication methods. Anyone with questions was instructed to contact the District.

M&M Roofing continued to work on the auto shop roof and to make repairs to the office roof and carport roof in January. Currently, roofs are waiting for an inspection before they are considered complete.

DVCD made offers of employment to four individuals in the month of January, to fill the four vacant job positions. All four individuals have accepted, with start dates ranging from early February to early March. Andrea Troupin, the new Biologist, will start working on February 8, 2021. Ms. Troupin has a Master’s of Science in Public Health with a concentration in parasitology and extensive experience in arbovirus testing, surveillance, and research. Hector Cardenas, the new Operations Program Manager, will begin work on February 22, 2021. Mr. Cardenas is coming to us from Santa Clara County Vector Control District with an Associates degree in Business Management, eleven years in vector control, and with experience as a Vector Control Operation Supervisor and Vector Control Scientific-Technical Services Manager. Matthew Escalante and Mario Sanchez will be joining the DVCD on March 1, 2021 as our two newest Vector Control Technician III/Mechanics.

At the start of January, a new COVID Prevention Program was implemented. Throughout January, employees continued to complete the online screening of COVID-19 survey and take paid time off to seek test results when required. One employee on January 13, 2021 tested positive for COVID-19, with all precautions being taken. The District will continue to be proactive in keeping employees and the public safe, with no planned rollback of any of the safety precautions that have been put in place. Efforts to contact the Tulare County Public Health Department (TCPHD) regarding when vaccinations are likely to be available for our staff have not produced a concrete time, but TCPHD has assured us we will be notified when a date is available.

There were three service requests in January:

2020 Service Request Summary

2020	Fish	Inspection	Mosquito	Source	Other	Total
January	0	0	2	1	0	3
Total	0	0	2	1	0	3

III. Vector and Disease Surveillance**Delta VCD Summaries**

Humans: There were no human cases of an arbovirus reported by the local public health department for the month of January.

Birds: No dead birds were reported in the month of January. Although the Dead Bird Hotline will remain closed until April 2021, residents can still report dead birds online or directly to the District.

Mosquitoes: No mosquito testing was conducted in the month of January.

State Surveillance:

Humans: No statewide reports are available for the month of January.

Birds: No statewide reports are available for the month of January.

Mosquitoes: No statewide reports are available for the month of January.

IV. Expenditures & Revenues – 2020/21

TOTAL BUDGET \$3,516,071.89

EXPENDITURES – July 1, 2020 – January 31, 2021

Salaries	\$1,459,663.49
Services & Supplies	\$388,486.91
Tax Admin Fee	\$30,690.00
Capital	\$7,333.74
Building Improvements	\$291,118.66
TOTAL EXPENDITURES	\$2,177,292.80

REVENUE RECEIVED – July 1, 2020 – January 31, 2021

July	\$1,011.30
August	\$0.00
September	\$22,679.32
October	\$4,651.34
November	\$62.67
December	\$1,551,138.77
January*	
TOTAL REVENUE TO DATE	\$1,579,543.40

V. Time Sheet Summary

Month	Available Work Hrs	Sick Hrs Used	Total Hrs Available for Work	Pct. Of Hrs Avail for Work
July	5,632	50.25	5,581.75	99.10
August	5,376	133.25	5,242.75	97.53
September	4,816	99.75	4,716.25	97.93
October	3,520	123.25	3,396.75	96.50
November	2,016	132.00	1,884.00	93.46
December	1,960	100.00	1860	94.90
January	1,950	146.00	1,804.00	92.52

The District has a vacation policy that requires 24 hour notice in order to ensure the operational integrity of the workforce. Sick leave for doctor, dentist and/ or family medical necessity also requires advance notice- in so much as it is possible. Illness is unplanned and therefore unscheduled. Attendance records for the current year are shown in the table.

**Revenue for January not available from County as of 2/4/2021.*

7. Quarterly Expense/Revenue Report

MONTHLY EXPENSE REPORT 2020-21

20-21 FY Expenses	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Expense	Budget	Carry Over
Manager	12,812.50	12,812.50	12,812.50	12,812.50	12,812.50	12,812.50							76,875.00	153,750.00	76,875.00
Assistant Manager	8,968.75	8,968.75	8,968.75	8,968.75	8,968.75	8,968.75							53,812.50	107,625.00	53,812.50
Scientific Program Manager	0.00	0.00	0.00	0.00	8,059.06	8,059.06							16,118.12	48,354.38	32,236.26
Foreman	7,860.74	7,860.74	23,635.89	0.00	0.00	7,367.19							46,724.56	94,328.88	47,604.32
Biologist	7,501.72	7,501.72	7,501.72	7,501.72	0.00	0.00							30,006.88	90,020.63	60,013.75
Biologist	7,501.72	7,501.72	7,501.72	7,501.72	7,501.72	7,501.72							45,010.32	90,020.63	45,010.31
Biologist	7,501.72	7,501.72	7,501.72	7,501.72	7,501.72	7,501.72							45,010.32	90,020.63	45,010.31
Biologist	6,001.38	6,001.38	6,001.38	6,001.38	6,001.38	6,001.38							36,008.28	72,016.56	36,008.28
Systems Administrator	7,501.72	7,501.72	7,501.72	7,501.72	7,501.72	7,501.72							45,010.32	90,020.63	45,010.31
Admin Assistant	6,668.91	6,668.91	6,668.91	6,668.91	6,668.91	6,668.91							40,013.46	80,026.88	40,013.42
Admin Analyst	5,385.42	5,385.42	5,385.42	5,385.42	5,385.42	5,385.42							32,312.52	64,625.04	32,312.52
VC Supervisor	6,117.97	6,117.97	6,117.97	6,117.97	6,117.97	6,117.97							36,707.82	73,415.63	36,707.81
VCT III/ Mechanic (3 employees)	15,847.80	15,847.80	15,847.80	15,847.80	15,847.80	26,405.46							105,644.46	190,722.52	85,078.06
VCT III (1 employee)	5,560.63	5,560.63	5,560.63	5,560.63	5,560.63	5,560.63							33,363.78	66,727.50	33,363.72
VCT II (2 employees)	14,930.18	10,021.50	10,009.60	11,972.97	0.00	0.00							46,934.25	87,598.00	40,663.75
VCT I (17 employees)	36,150.49	42,714.18	29,521.72	9,811.28	3,382.47	0.00							121,580.14	297,073.67	175,493.53
Over-Time	0.00	56.13	831.65	1,275.04	0.00	0.00							2,162.82	10,000.00	7,837.18
Trustee Payroll	2,000.00	0.00	0.00	2,100.00	0.00	0.00							4,100.00	8,400.00	4,300.00
Longevity	3,802.50	3,802.50	3,016.42	3,016.42	3,016.42	3,016.42							19,670.68	45,629.48	25,958.80
ASE Certificate	2,250.00	2,250.00	2,250.00	2,625.00	2,625.00	1,500.00							13,500.00	28,500.00	15,000.00
TOTAL WAGES	164,364.15	164,075.29	166,635.52	128,170.95	106,951.47	120,368.85	0.00	0.00	0.00	0.00	0.00	0.00	850,566.23	1,788,876.06	938,309.83
Social Security/Medicare	10,536.72	15,062.83	12,849.60	9,907.08	8,283.79	9,317.18							65,957.20	136,559.22	70,602.02
CalPERS - OPEB	0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00	0.00
Retirement - District 14.729% (PEPRA 7.732%)	12,529.35	13,103.73	11,951.65	12,227.19	10,949.65	11,024.48							71,786.05	159,746.45	87,960.40
PERS - UAL	132,655.00	0.00	0.00	0.00	0.00	0.00							132,655.00	132,655.00	0.00
Workers' Comp	71,079.00	0.00	0.00	0.00	0.00	0.00							71,079.00	71,320.00	241.00
Unemployment	5,909.04	0.00	0.00	1,994.36	0.00	0.00							7,903.40	18,662.00	10,758.60
Life/LTD/STD; Dental; Vision; Long Term Care	2,908.80	3,059.83	1,687.60	2,572.98	2,795.60	2,555.37							15,580.18	38,726.59	23,146.41
Health	20,698.71	20,698.71	20,389.50	18,959.10	17,457.39	17,986.77							116,190.18	263,042.68	146,852.50
BENEFITS	256,316.62	51,925.10	46,878.35	45,660.71	39,486.43	40,883.80	0.00	0.00	0.00	0.00	0.00	0.00	481,151.01	820,711.94	339,560.93
TOTAL WAGES & BENEFITS	420,680.77	216,000.39	213,513.87	173,831.66	146,437.90	161,252.65	0.00	0.00	0.00	0.00	0.00	0.00	1,331,717.24	2,609,588.00	1,277,870.76
Spray Materials	9,862.85	49,959.59	11,518.08	0.00	0.00	0.00							71,340.52	201,500.00	130,159.48
Uniforms	719.02	1,720.58	808.53	368.29	369.17	536.35							4,521.94	7,000.00	2,478.06
Lab Supplies	21,389.17	5,742.48	5,289.35	765.19	3,624.20	73.21							36,883.60	63,000.00	26,116.40
Fish Supplies	0.00	80.38	0.00	0.00	155.05	0.00							235.43	2,000.00	1,764.57
Sprayer Supplies & Repairs	325.37	10.03	0.00	0.00	363.14	83.78							782.32	2,000.00	1,217.68
Janitorial Supplies	155.66	185.10	147.16	172.5	217.85	182.00							1,060.27	2,000.00	939.73
Maint Contracts	1,077.53	797.83	800.00	250.00	250.00	250.00							3,425.36	5,000.00	1,574.64
Bldg/Yard Supplies & Maint	157.92	1,234.18	34.79	1,042.14	2,015.11	766.27							5,250.41	13,000.00	7,749.59
Auto Supplies & Maint	221.89	1,626.50	1,190.27	967.88	1,585.46	4,072.69							9,664.69	24,000.00	14,335.31
Gasoline	5,802.54	6,256.11	5,424.10	4,097.23	1,776.94	72.07							23,428.99	50,000.00	26,571.01
Utilities	2,567.63	3,264.11	3,197.39	2,624.78	2,007.98	1,659.63							15,321.52	23,500.00	8,178.48
GPS	539.73	539.73	539.73	539.73	539.73	539.73							3,238.38	6,600.00	3,361.62
Telephone & Cell Phone	1,112.49	1,427.41	1,104.67	1,474.57	1,254.19	933.69							7,307.02	16,325.00	9,017.98
Liability Ins.	59,446.76	0.00	0.00	0.00	0.00	0.00							59,446.76	59,446.76	0.00
Office Supplies	504.68	640.88	545.86	279.12	630.40	391.52							2,992.46	10,000.00	7,007.54
Travel	0.00	200.00	820.00	28.70	136.02	450.00							1,634.72	34,073.00	32,438.28
Dues	930.00	10,500.00	0.00	0.00	7,253.00	0.00							18,683.00	19,750.00	1,067.00
Safety Supplies	124.37	235.66	10.98	13.65	482.72	0.00							867.38	4,000.00	3,132.62
Subscriptions	13,261.64	1,687.41	0.00	0.00	600.00	0.00							15,549.05	19,050.00	3,500.95
Cont. Education	0.00	396.00	63.00	400.00	124.00	0.00							983.00	4,400.00	3,417.00
Professional Services	401.50	1,249.00	7,523.00	3,213.00	1,324.00	4,867.00							18,577.50	52,000.00	33,422.50
Public Relations	2,377.00	1,959.00	1,932.43	2,492.17	0.00	2,492.17							11,252.77	50,000.00	38,747.23
County Admin Fee	0.00	0.00	0.00	0.00	0.00	30,690.00							30,690.00	63,550.00	32,860.00
Misc	86.80	212.91	300.00	489.22	870.96	300.00							2,259.89	5,000.00	2,740.11
TOTAL SERVICES & SUPPLIES	121,064.55	89,924.89	41,249.34	19,218.17	25,579.92	48,360.11	0.00	0.00	0.00	0.00	0.00	0.00	345,396.98	737,194.76	391,797.78
Lease Payment			54,904.86										54,904.86	113,818.89	58,914.03
TOTAL OTHER CHARGES - LONG TERM DEBT			54,904.86										54,904.86	113,818.89	58,914.03
Fence and Gates													0.00	35,000.00	35,000.00
Fishery Tanks etc.													0.00	31,387.44	31,387.44
Roof Repair (Office and Auto Shop)													0.00	60,000.00	60,000.00
Bldg/Yard Improvements			0.00	92,166.49	2,619.41	51,432.53							146,218.43	0.00	-146,218.43
TOTAL CAPITAL & BLDG IMPROVEMENTS	0.00	0.00	0.00	92,166.49	2,619.41	51,432.53	0.00	0.00	0.00	0.00	0.00	0.00	146,218.43	126,387.44	-19,830.99
Lab Equip		6,394.99	0.00	938.75	0.00	0.00							7,333.74	7,414.00	80.26
TOTAL CAPITAL	0.00	6,394.99	0.00	938.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,333.74	7,414.00	80.26
MONTHLY TOTAL	541,745.32	312,320.27	309,668.07	286,155.07	172,017.82	261,045.29	0.00	0.00	0.00	0.00	0.00	0.00	1,885,571.25	3,594,403.09	1,708,831.84

MONTHLY REVENUE REPORT 2020-21

Revenue Source	Description	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Received	Budget	Balance
4001 Taxes - Current Secured							1,154,613.64							1,154,613.64	2,312,574.00	-1,157,960.36
4006 Taxes - Current Unsecured							142,614.46							142,614.46	135,116.00	7,498.46
4060 RDA Residuals							84,334.00							84,334.00	50,000.00	34,334.00
4075 & 4078 RD H&S 34188 OA														0.00		0.00
4008 Taxes - Prior Secured														0.00	42,402.00	-42,402.00
4009 Taxes- Prior Unsecured														0.00	1,818.00	-1,818.00
4030 Taxes - Supplemental Cur Sec							-33.81							-33.81	36,571.00	-36,604.81
4033 Taxes - Supplemental Prior														0.00	5,253.00	-5,253.00
4052 Other Taxes - Assessment		149.22				62.67	682.32							894.21	0.00	894.21
1440 Taxes - Timber Yield														0.00		0.00
1450 Aircraft														0.00		0.00
5050 Property Tax Relief														0.00	18,644.00	-18,644.00
Total Taxes														1,382,422.50	2,602,378.00	-1,219,955.50
4801 Interest Income				22,679.32			12,868.23							35,547.55	79,586.00	-44,038.45
4069 RDA PT Facilities																
City of Woodlake														0.00		
City of Dinuba														0.00		
City of Exeter														0.00		
City of Farmersville														0.00		
City of Lindsay														0.00		
City of Visalia														0.00		
County Pass Thru							156,032.00							156,032.00		
Total RDA														156,032.00	284,988.00	-128,956.00
5400 Current Services (Billing)					57.84									57.84	6,953.00	-6,895.16
5835 Other Revenue					755.00									755.00	0.00	755.00
5401 Assessment Fee							-96.07							-96.07	0.00	-96.07
5805 Misc. Receipts																
Paul Jobe	Cell Phone	57.84			21.54									79.38		
US Bank	WSCA Contract Payment	190.83												190.83		
Tulare County	Re-deposit stale dated warrant	613.41												613.41		
Zacarias Lazaro	Cert Exams A,B,C,D				124.00									124.00		
Kory Wilson	Cert Exams A & B				62.00									62.00		
Walt Stutsman	Cert Exam B				30.00									30.00		
Visalia Public Cemetery	Vectobac WDG Treatments				3,600.96									3,600.96		
Jorge Lopez	ASE Tests						124.00							124.00		
Misc. Revenue Total														4,824.58	0.00	4,824.58
Total All Revenue		1,011.30	0.00	22,679.32	4,651.34	62.67	1,551,138.77	0.00	0.00	0.00	0.00	0.00	0.00	1,579,543.40	2,973,905.00	-1,394,361.60

8. Financial Audit 2019/20



February 4, 2021

Board of Trustees of the
Delta Vector Control District
Visalia, California

We have audited the financial statements of the governmental activities and General Fund of Delta Vector Control District (the "District") for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 11, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Useful lives of fixed assets – Management's estimate of the depreciation expense is based on the useful lives of the fixed assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Post-retirement benefit obligation – Management's estimate of other post-retirement benefit obligation is determined using terms of various health care plans offered, together with relevant actuarial assumptions and health care cost trend rates, projected annual rates and discount rates. We evaluated the key factors and assumptions used to develop the other post-retirement benefits obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Net pension liability – Management's estimate of net pension liability and related deferrals is based on actuarial valuations which include significant assumptions regarding discount rate, inflation, payroll growth, projected salary increases and investment rate of return. We evaluated the key factors and assumptions used to develop the net pension liability and related deferrals in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 4, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison schedule, schedule of changes in the net OPEB liability and related ratios, schedule of contributions for OPEB, proportionate share of net pension liability, and the schedule of contributions for pension, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the Board of Trustees report, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Very truly yours,

Price Pange & Company

Client: DELTA VECTOR CONTROL DISTRICT
Engagement: 6-30-20 Audit
Current Period: 06/30/2020
Workpaper: Attachment: Corrected Audit Adjustments

<u>Account</u>	<u>Description</u>	<u>Workpaper Reference</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Income Effect</u>
AJE01		O150			
	To adjust loan proceeds out of expenses and into revenue (lease proceeds)				
80100	Bldg & Yard Imp. - Capital Exp		1,000,000.00	0.00	
48011	Lease Proceeds		0.00	1,000,000.00	
Total			<u>1,000,000.00</u>	<u>1,000,000.00</u>	<u>0.00</u>
GRAND TOTAL			<u>1,000,000.00</u>	<u>1,000,000.00</u>	<u>0.00</u>

**DELTA VECTOR CONTROL DISTRICT
VISALIA, CALIFORNIA**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2020**

DELTA VECTOR CONTROL DISTRICT
JUNE 30, 2020

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**DELTA VECTOR CONTROL DISTRICT
JUNE 30, 2020**

List of Board of Trustees

Greg Gomez	President
Belen Gomez	Secretary
Larry Roberts	Member
Michael Cavanagh	Member
Rosemary Hellwig	Member
Kevin Caskey	Member
Linda Guttierrez	Member

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees of the
Delta Vector Control District
Visalia, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Delta Vector Control District (the "District") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Delta Vector Control District as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-6, the budgetary comparison schedule on page 30, the schedule of changes in the net Other Post-Employment Benefits (OPEB) liability and related ratios on page 32, the schedule of contributions for OPEB on page 33, the proportionate share of net pension liability on page 34, and the schedule of contributions for pension on page 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 04, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
February 04, 2021

**DELTA VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

This section of Delta Vector Control District's (the "District") annual financial report presents a discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2020. Please read it in conjunction with the District's financial statements, which immediately follows this section.

FINANCIAL HIGHLIGHTS

- ❖ The District's total assets were \$8,399,818 at June 30, 2020, which was a \$1,720,772 increase from the previous year.
- ❖ The District's total liabilities were \$3,193,743 at June 30, 2020, which was a \$1,117,278 increase from the previous year.
- ❖ The District's total net position was \$5,483,779 at June 30, 2020, which was a \$571,971 increase from the previous year.
- ❖ The District's total revenue was \$4,017,901, which was a \$1,015,392 increase from the previous year.
- ❖ During the year, the District's expenses were \$571,971 less than the revenues generated.
- ❖ The District's total fixed assets, net of accumulated depreciation were \$3,396,001, which was a \$575,530 increase from the previous year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented in this annual report include the activities of Delta Vector Control District using the reporting model as prescribed by Governmental Accounting Standards Board Statement No. 34 (GASB 34). The report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information, if any. The basic financial statements also include notes that further explain some of the information presented in the financial statements and provide more detailed data.

Government-Wide Financial Statements

The government-wide financial statements present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting, which is similar to that used by private-sector companies. They provide both short term and long-term information about the District's overall financial status. These statements (governmental fund balance sheet and statement of net position and statement of governmental fund revenues, expenditures and changes in fund balance and statement of activities) include all assets of the District as well as all liabilities. All of the current year's revenues and expenses are accounted for in the statement of governmental fund revenues, expenditures and changes in fund balance and statement of activities, regardless of when cash is received or paid.

The government-wide financial statements report the District's net position and how it has changed. Net position, the difference between the District's assets, deferred outflows, liabilities and deferred inflows, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating. However, to assess the overall health of the District, one needs to consider additional non-financial factors such as changes in the District's user base, the ability to adjust rates, etc.

**DELTA VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

CONDENSED COMPARATIVE FINANCIAL STATEMENT INFORMATION

Condensed government-wide financial information as compared to the previous year is as follows:

Condensed Statement of Net Position

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
ASSETS:				
Current and other assets	\$ 5,003,817	\$ 3,858,575	\$ 1,145,242	29.68%
Capital assets	<u>3,396,001</u>	<u>2,820,471</u>	<u>575,530</u>	20.41%
Total assets	<u>\$ 8,399,818</u>	<u>\$ 6,679,046</u>	<u>\$ 1,720,772</u>	25.76%
DEFERRED OUTFLOWS OF RESOURCES:				
Pension deferrals	\$ 598,561	\$ 609,827	\$ (11,266)	-1.85%
Other post employment benefits deferrals	<u>52,180</u>	<u>50,567</u>	<u>1,613</u>	3.19%
Total deferred outflows of resources	<u>\$ 650,741</u>	<u>\$ 660,394</u>	<u>\$ (9,653)</u>	-1.46%
LIABILITIES:				
Current liabilities	\$ 98,048	\$ 110,835	\$ (12,787)	-11.54%
Compensated absences	121,273	138,355	(17,082)	-12.35%
Long-term debt	1,020,000	-	1,020,000	100.00%
Other post employment benefits liability	-	64,104	(64,104)	-100.00%
Net pension liability	<u>1,954,422</u>	<u>1,763,171</u>	<u>191,251</u>	10.85%
Total liabilities	<u>\$ 3,193,743</u>	<u>\$ 2,076,465</u>	<u>\$ 1,117,278</u>	53.81%
DEFERRED INFLOW OF RESOURCES:				
Pension deferrals	\$ 177,341	\$ 196,096	\$ (18,755)	-9.56%
Other post employment benefits deferrals	<u>195,696</u>	<u>155,071</u>	<u>40,625</u>	26.20%
Total deferred inflows of resources	<u>\$ 373,037</u>	<u>\$ 351,167</u>	<u>\$ 21,870</u>	6.23%
NET POSITION:				
Invested in capital assets	\$ 2,820,015	\$ 2,820,471	\$ (456)	-0.02%
Unrestricted	<u>2,663,764</u>	<u>2,091,337</u>	<u>572,427</u>	27.37%
Total net position	<u>\$ 5,483,779</u>	<u>\$ 4,911,808</u>	<u>\$ 571,971</u>	11.64%

Explanation of changes in selected line items:

- ❖ Pension deferrals varied significantly from last year due to changes in the District's proportion of the CalPERS miscellaneous risk pool measures. In order to "smooth out" these changes so as not to have large variances in pension expense, GASB 68 requires these changes in measures to be amortized and expensed over various lengths. These measures include changes in actuarial assumptions, differences in expected actual experience, net difference in projected and actual earnings on pension plan investments, changes in employer's proportion of the pension plan, and differences in the employer's actual to proportionate share of contributions. Detailed information about the changes in measures is available in the separately issued CalPERS financial reports.
- ❖ Unrestricted net position and total net position increased as a result of property tax assessments received in the current year.

**DELTA VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Condensed Statement of Activities

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
REVENUES:				
Program revenues:				
Charges for current services	\$ 7,064	\$ 5,102	\$ 1,962	38.46%
Other income	119,295	35,074	84,221	240.12%
General revenues:				
Property taxes	3,793,997	2,889,344	904,653	31.31%
Interest income	96,477	71,856	24,621	34.26%
Other governmental	1,068	1,133	(65)	-5.74%
Total revenues	<u>4,017,901</u>	<u>3,002,509</u>	<u>1,015,392</u>	<u>33.82%</u>
EXPENSES:				
Vector Control	<u>3,445,930</u>	<u>2,939,411</u>	<u>506,519</u>	<u>17.23%</u>
CHANGE IN NET POSITION	<u>571,971</u>	<u>63,098</u>	<u>508,873</u>	<u>806.48%</u>
BEGINNING NET POSITION	<u>4,911,808</u>	<u>4,848,710</u>	<u>63,098</u>	<u>1.30%</u>
ENDING NET POSITION	<u>\$ 5,483,779</u>	<u>\$ 4,911,808</u>	<u>\$ 571,971</u>	<u>11.64%</u>

Explanation of changes in select line items:

- ❖ Revenues increased due to the fluctuating benefit assessment cycle.
- ❖ Expenditures increased due to normal inflation experience, lab supplies, and salaries.

CAPITAL ASSET AND DEBT ADMINISTRATION

At June 30, 2020, the District had invested \$3,396,001 in capital assets, including machinery and equipment. This amount represents a net increase (including additions and deductions) of \$575,530. Details to net capital assets are as follows:

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
Land	\$ 8,776	\$ 8,776	\$ -	0.00%
Construction in progress	734,933	89,105	645,828	724.79%
Buildings & improvements	1,016,760	1,016,760	-	0.00%
Multi-purpose/lab building	2,825,672	2,825,672	-	0.00%
Vehicles	782,741	782,741	-	0.00%
Equipment	<u>439,647</u>	<u>456,668</u>	<u>(17,021)</u>	<u>-3.73%</u>
Total capital assets	5,808,529	5,179,722	628,807	12.14%
Accumulated depreciation	<u>(2,412,528)</u>	<u>(2,359,251)</u>	<u>(53,277)</u>	<u>2.26%</u>
Net capital assets	<u>\$ 3,396,001</u>	<u>\$ 2,820,471</u>	<u>\$ 575,530</u>	<u>20.41%</u>

**DELTA VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Trustees and Officers adopts the income and expense projections (budget) at their regular monthly meeting in August. The income and expense projections include proposed expenses and the means of financing such. All meetings of the Board of Trustees are open and conducted in accordance with the Ralph M. Brown Act.

Proposed expenses are based on historic expenses of the District adjusted for the coming year's expected activity.

Revenue of the District is received in general, through ad-valorem property taxes in the County of Tulare. Benefit Assessment revenue is also received annually until 2020. Current year revenue is based on prior year revenue receipts.

CONTACTING THE DISTRICT'S TREASURER

If you have any questions about this report or need additional financial information, contact the District's Manager at PO Box 310, Visalia, CA 93279 or by telephone at (559) 732-8606.

**DELTA VECTOR CONTROL DISTRICT
GOVERNMENTAL FUND BALANCE SHEET AND STATEMENT OF NET POSITION
JUNE 30, 2020**

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 4,526,935	\$ -	\$ 4,526,935
Accounts receivable	1,223	-	1,223
Capital assets, net of accumulated depreciation	-	3,396,001	3,396,001
Other post employment benefits asset	-	31,645	31,645
Restricted Cash:			
Fish Hatchery	444,014	-	444,014
Total assets	4,972,172	3,427,646	8,399,818
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	-	598,561	598,561
Other post employment benefits deferrals	-	52,180	52,180
Total deferred outflows of resources	-	650,741	650,741
LIABILITIES			
Accounts payable	43,666	-	43,666
Accrued expenses	9,112	-	9,112
Payroll liabilities	14,460	-	14,460
Accrued interest	-	30,810	30,810
Due in one year:			
Compensated absences	-	72,763	72,763
Lease payable	-	89,591	89,591
Due in more than one year:			
Compensated absences	-	48,510	48,510
Lease payable	-	930,409	930,409
Net pension liability	-	1,954,422	1,954,422
Total liabilities	67,238	3,126,505	3,193,743
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	-	177,341	177,341
Other post employment benefits deferrals	-	195,696	195,696
Total deferred inflows of resources	-	373,037	373,037
FUND BALANCE/NET POSITION			
Fund balance:			
Unassigned	4,904,934	(4,904,934)	-
Total fund balance	4,904,934	(4,904,934)	-
Net position:			
Net investment in capital assets	-	2,820,015	2,820,015
Unrestricted	-	2,663,764	2,663,764
Total fund balance/net position	\$ 4,904,934	\$ 5,483,779	\$ 5,483,779

The accompanying notes are an integral part of this statement.

**DELTA VECTOR CONTROL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance	\$ 4,904,934
Capital assets used in governmental activities are not current financial resources; therefore, they are not reported in the general fund.	3,396,001
Net OPEB asset is not an available resource and, therefore, is not reported in the general fund.	31,645
Net pension liability is not due and payable in the current period and, therefore, are not reported in the general fund.	(1,954,422)
Compensated absences were not due and payable in the current period; therefore, they are not reported in the general fund.	(121,273)
Issuance of long-term debt provides current financial resources to governmental funds.	(1,020,000)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	(30,810)
Pension related deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	421,220
Other post employment benefits deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	<u>(143,516)</u>
Total net position	<u>\$ 5,483,779</u>

The accompanying notes are an integral part of this statement.

**DELTA VECTOR CONTROL DISTRICT
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Program revenues:			
Charges for current services	\$ 7,064	\$ -	\$ 7,064
Other income	119,295	-	119,295
General revenues:			
Property taxes	3,793,997	-	3,793,997
Interest income	96,477	-	96,477
Other governmental	1,068	-	1,068
Total revenues	<u>4,017,901</u>	<u>-</u>	<u>4,017,901</u>
EXPENDITURES			
Vector control:			
Salaries	1,715,117	(17,083)	1,698,034
Benefits	548,799	127,026	675,825
Services and supplies	675,885	-	675,885
Payroll taxes	181,204	-	181,204
Liability insurance	48,536	-	48,536
Depreciation	-	113,141	113,141
Capital outlay	691,166	(688,671)	2,495
Cost of Issuance	-	20,000	20,000
Debt service:			
Interest	-	30,810	30,810
Total expenditures	<u>3,860,707</u>	<u>(414,777)</u>	<u>3,445,930</u>
Excess (deficiency) of revenues over (under) expenditures	<u>157,194</u>	<u>414,777</u>	<u>571,971</u>
OTHER FINANCING SOURCES (USES)			
Lease proceeds	<u>1,000,000</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,000,000</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balance/net position	1,157,194	(585,223)	571,971
Fund balance/net position, beginning of year	<u>3,747,740</u>	<u>1,164,068</u>	<u>4,911,808</u>
Fund balance/net position, end of year	<u>\$ 4,904,934</u>	<u>\$ 578,845</u>	<u>\$ 5,483,779</u>

The accompanying notes are an integral part of this statement.

**DELTA VECTOR CONTROL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance	\$ 1,157,194
The General Fund reports capital outlay as expenditures; however, in the statement of activities, the cost of those assets is capitalized. This is the amount of capital assets recorded in the current year.	688,671
Depreciation expense on capital assets is reported in the government-wide statement of activities, but it does not require the use of current financial resources; therefore, depreciation expense is not reported as an expenditure in the General Fund.	(113,141)
Issuance of long-term debt provides current financial resources to governmental funds.	(1,050,810)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Compensated absences	17,083
Changes to net pension liability and pension related deferred outflows and inflows of resources do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(183,763)
Changes to net OPEB liability and OPEB related deferred outflows and inflows of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>56,737</u>
Net change in net position	<u>\$ 571,971</u>

The accompanying notes are an integral part of this statement.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (“GASB”) and other authoritative sources.

Reporting Entity

The Delta Vector Control District (the “District”) has performed comprehensive mosquito control in Northern Tulare County since 1922. The District encompasses a 712-square mile area.

The District conducts mosquito-borne disease surveillance in a collective effort with the Mosquito and Vector Control Association of California (“MVCAC”), California Department of Public Health (“CDPH”), and the University of California at Davis (“UCD”) and Berkeley (“UCB”).

The California Arbovirus Surveillance Program recognizes that western equine encephalomyelitis virus (“WEE”); St. Louis encephalitis virus (“SLEV”) and WN virus (“WNV”) are significant causes of human disease. These viruses are maintained in nature in the wild bird mosquito cycles that do not depend upon infections of humans or domestic animals to persist. The District’s surveillance and control activities focus on this maintenance cycle, which involves primarily the western encephalitis mosquito, *Culex tarsalis*, and the southern house mosquito *Culex pipiens quinquefasciatus*. Additionally, efforts focus on the invasive *Aedes aegypti* mosquito, which is capable of transmitting human diseases such as Zika, Dengue, Yellow Fever, and Chikungunya.

Delta’s vector-borne disease prevention strategy is based on an area-wide integrated pest management (“IPM”) program. The components of Delta’s IPM program are addressed in the document: CEQA Preliminary Assessment of Integrated Pest Management Practices Used to Reduce the Risk of Mosquito-Associated Disease and Annoyance, adopted January 14, 2004. The primary aspects of the program include education, surveillance, and mosquito control.

Surveillance efforts include monitoring of climate, estimating immature and adult mosquito abundance, identifying invasive species, collecting dead birds and assessing virus activity by testing mosquitoes.

The components of the District’s surveillance program are addressed in the document: 2020 California mosquito-borne Virus Surveillance & Response Plan, adopted June 05, 2020.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the District’s activities. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted for meeting the operational or capital requirements of a particular function. Taxes and other items that are not properly included as program revenues are reported as general revenues.

The accounts of the District are organized on the basis of fund accounting. Under fund accounting, different types of District operations are accounted for in different funds, each with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures as appropriate. Resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Since the District does not have any financial resources that are required to be accounted for in other funds, it utilizes only a “General Fund” for its operations.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expense are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balance) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues susceptible to accrual are property taxes, interest on investments, and intergovernmental revenues. Property taxes are recorded as revenues in the fiscal year in which they are levied, provided they are collected in the current period or within 60 days thereafter. Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursements for specific expenditures are recognized when all eligibility requirements are met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental fund and governmental activities.

The District reports the following major governmental fund:

The General Fund accounts for those operations that provide services to the public.

The District adopts annual appropriated budgets for its General Fund, which is a major fund. Budgetary comparison schedules have been provided for this fund to demonstrate compliance with the budgets.

Budgetary Procedures

The District operates under a budget prepared and approved annually by the Trustees. The budget is prepared on a detailed line-item basis. Revenues are budgeted by source and expenditures or expenses are budgeted by use (salaries and employee benefits, services and supplies, other charges, fixed asset acquisitions and contingencies). Once approved, the Trustees may amend the adopted budget when unexpected modifications are required in estimated revenue and expenditures or expenses.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position

Cash and Investments

The District maintains an account with the County of Tulare Treasury and has other various bank accounts at the Bank of Sierra. The primary operating account is with the County of Tulare Treasury. Funds maintained with the County of Tulare Treasury are invested in an external investment pool in savings accounts and short-term investments by the County Treasurer under the County of Tulare's Statement of Investment Policy. Interest income is allocated to the District by the County of Tulare (the District's fiscal agent) quarterly based on its average daily cash balances.

Capital Assets

Capital assets, which includes machinery and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Machinery and equipment purchased or acquired are carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their estimated fair value on the date received.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives or the related fixed assets, as applicable.

Depreciation is computed using the straight-line method over the following estimated useful life:

Structures and Improvements	15-50 years
Equipment	5-15 years

Compensated absences

Accumulated unpaid employee vacation benefits are recognized as a liability when earned. Sick leave benefits can accumulate without limit; however, employees do not gain a vested right to accumulated sick leave and therefore, accumulated employee sick leave benefits are not recognized as liabilities of the District, but are recorded as expenditures in the year that sick leaves are taken. Employees retiring with unused sick leave will have their unused sick leave considered in determining their retirement benefits under PERS.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Delta Vector Control District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Net Position and Fund Balance

Net Position

In the government-wide financial statements, net position is reported in three categories as follows:

- **Net investment in capital assets** – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those.
- **Restricted net position** – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** – This component of net position consists of assets that do not meet the definition of “restricted net position” or “net investment in capital assets”.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- **Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Commissioners. These amounts cannot be used for any other purpose unless the Commissioners remove or change the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned** – This classification includes amounts that are constrained by the District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commissioners or through the Commissioners delegating this responsibility to the District’s Manager through the budgetary process.
- **Unassigned** – This classification includes any negative residual amounts that may exist as a result of expenditures incurred for specific purposes in excess of amounts restricted, committed, or assigned to those purposes.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Property Taxes

The County of Tulare Assessor, bills and collects property taxes for the District. Property taxes are levied on or before September 1 and are payable in two equal installments on December 10 and April 10 of each year. District property tax revenues are recognized when levied to the extent that they result in current receivables.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

NOTE 2 – CASH AND INVESTMENTS

Statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, bankers' acceptances, certificates of deposit and the state treasurer's investment pool Local Agency Investment Fund ("LAIF"). The District maintains various bank accounts at Bank of the Sierra and all other money is deposited with the County of Tulare Treasury where it is invested in an external investment pool in savings accounts and short-term investments by the County Treasurer under the County of Tulare's Statement of Investment Policy. Information about the County Treasury Investment Pool can be found in the County's annual comprehensive financial report which is available on the County's website.

Cash and investments at June 30, 2020 consist of the following:

Cash in County of Tulare's investment pool	\$ 4,510,048
Restricted cash	444,014
Cash in bank	<u>16,887</u>
 Total	 <u>\$ 4,970,949</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits: The California Government Code require that financial institutions secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under the state law (unless so waived by the governmental unit).

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk (Continued)

The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California Laws also allow financial institutions to secure district deposits by pledging the first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2020, none of the Districts deposits with financial institutions were held in uncollateralized accounts. The District's deposits with the Bank of Sierra are fully insured by the Federal Deposit Insurance Corporation ("FDIC") as of June 30, 2020.

Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or governmental investment pools (such as the Tulare County Treasury Investment Pool).

Investments in Tulare County Treasury Investment Pool

The District is a voluntary participant in the Tulare County Treasury Investment Pool that is regulated by the California Government Code under the oversight of the Auditor-Controller/Treasurer-tax Collector of Tulare County. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Investment Pool for the entire Treasury Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Treasury Investment Pool, which are recorded on an amortized cost basis.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Tulare County Treasury Investment Pool does not have a rating provided by a nationally recognized statistical rating organization and is exempt from disclosure per the requirements of GASB 40. However, for the assets of the portfolio held by the pool as of June 30, 2020, please refer to the Tulare County's annual comprehensive financial report which is available on Tulare County's website.

Concentration of Credit Risk

There are no investments in any one issuer that represents 5% or more of total District investments.

Fair Value Hierarchy

Investments, including derivative instruments that are not hedging derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Tulare County Treasury Investment Pool invests in numerous types of investments ranging all levels in the fair value hierarchy. Accordingly, it is not an investment type that can be categorized in any particular level in the fair value hierarchy.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 3 – CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance June 30, 2019	Additions	Disposals	Balance June 30, 2020
Capital Assets:				
Land	\$ 8,776	\$ -	\$ -	\$ 8,776
Construction in progress	89,105	645,828	-	734,933
Buildings & improvements	1,016,760	-	-	1,016,760
Multi-purpose/lab building	2,825,672	-	-	2,825,672
Vehicles	782,741	-	-	782,741
Equipment	456,668	42,842	(59,863)	439,647
Accumulated depreciation	<u>(2,359,251)</u>	<u>(113,140)</u>	<u>59,863</u>	<u>(2,412,528)</u>
Capital assets, net of accumulated depreciation	<u>\$ 2,820,471</u>	<u>\$ 575,530</u>	<u>\$ -</u>	<u>\$ 3,396,001</u>

Depreciation expense for the year ended June 30, 2020 was \$113,140.

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”)

For purposes of measuring the net OPEB asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District’s plan (OPEB Plan) and additions to/deductions from the OPEB Plan’s fiduciary net position have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

Plan Description

Description of Plan - By Board resolution and through agreements with its labor units, the District provides certain health care benefits for retired employees and their dependents under third-party insurance plans. Medical coverage is currently provided through CalPERS as permitted under the Public Employees’ Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)

Plan Description (Continued)

The employee must begin his or her retirement benefit within 120 days of terminating employment with the District to be eligible to continue medical coverage through the agency and be entitled to the benefits described below. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open enrollment period or with a qualifying life event. In other words, it is the timing of initiating retirement benefits and not timing of enrollment in the medical program which determines whether or not a District retiree qualifies for lifetime medical coverage and any benefits defined in the PEMHCA resolution. Once eligible, coverage may be continued at the retiree’s option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.

Benefits Provided - Under PEMHCA, the District is required to contribute toward medical coverage for the retiree’s lifetime or until coverage is otherwise discontinued. If a covered spouse survives the retiree and is entitled to survivor pension benefits, the District will continue the applicable contribution toward the spouse’s coverage until his or her death.

The District’s “unequal” resolution with CalPERS, executed in 2003, defines its contribution toward medical plan premiums for active employees to be the PEMHCA minimum employer contribution (MEC). The MEC is \$136 per month in 2019 and increases to \$139 per month in 2020. Under the resolution, the District’s contribution toward retiree medical premiums is equal to: 5% times the number of prior years the employer has been contracted with PEMHCA times the contribution the District makes towards active employee premiums (i.e., the MEC). The District pays medical insurance premiums for retirees up to the following maximums:

	<u>Annual Cap Amount</u>
Retiree	\$1,361.70
Couple	\$1,361.70
Family	\$1,361.70

As of June 30, 2019, two retirees are currently paying for health insurance.

Funding Policy - The District’s funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan asset and expense. “Prefunding” is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or “PAYGO”, is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate. The District has been and continues to prefund its OPEB asset, contributing 100% or more of the Actuarially Determined Contributions each year. Therefore, with the District’s approval, the discount rate used in this valuation is 6.73%, the long term expected return on trust assets.

Employees Covered

As of the July 1, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms:

Active employees	16
Inactive employees or beneficiaries currently receiving benefit payments	2
<u>Inactive employees entitled to but not yet receiving benefit payments</u>	<u>1</u>
Total	<u><u>19</u></u>

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)

Plan Description (Continued)

Net OPEB Liability/(Asset)

The District’s net OPEB asset was measured as of June 30, 2019 and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation dated June 30, 2019 that was rolled forward to determine the June 30, 2019 total OPEB asset, based on the following actuarial methods and assumptions below:

Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Actuarial assumptions come in part from the professional judgment of the Actuary, working within the scope of GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

The following simplifying assumptions were made:

Retirement age for active employees—Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 65.

Marital status—Percent of married members at the calculation date was assumed to be 85% and continue throughout retirement.

Mortality—Life expectancies were based on the Bickmore Scale 2017 applied generationally.

Turnover—Non-group-specific age-based turnover data from GASB Statement No. 45 was used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

Long term return on assets – 6.73% as of June 30, 2018

Healthcare cost trend rate—The PEMHCA minimum required contribution (“MEC”) is assumed to increase annually by 4.5%.

Inflation rate—The expected general inflation rate is 2.75% per year.

Payroll growth rate—The expected long-term payroll growth rate was assumed to be 3.25% per year.

Demographic actuarial assumptions used in this valuation are based on the 2014 experience study of the California Public Employees Retirement System using data from 1997 to 2011, except for a different basis used to project future mortality improvements.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)

Plan Description (Continued)

Discount Rate

The discount rate used to measure the total OPEB asset was 6.73 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB asset.

Changes in the OPEB Liability/(Asset)

The changes in the net OPEB asset are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2019 <i>(Measurement Date June 30, 2018)</i>	\$ 544,799	\$ 480,695	\$ 64,104
Changes recognized for the measurement period:			
Service cost	21,074	-	21,074
Interest	37,788	-	37,788
Differences between expected and actual experience	(34,369)	-	(34,369)
Changes of assumptions	(44,883)	-	(44,883)
Employer contributions	-	39,781	(39,781)
Net investment income	-	35,688	(35,688)
Benefit payments	(8,789)	(8,789)	-
Administrative expenses	-	(110)	110
Net Changes	(29,179)	66,570	(95,749)
Balance at June 30, 2020 <i>(Measurement Date June 30, 2019)</i>	\$ 515,620	\$ 547,265	\$ (31,645)

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Discount Rate

The sensitivity analysis of the District regarding the net OPEB liability/(asset) of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019, is as follows:

	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net OPEB Liability/(Asset)	\$ 27,983	\$ (31,645)	\$ (82,039)

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)

Plan Description (Continued)

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

The sensitivity analysis of the net OPEB liability/(asset) of the District if it were calculated using a health care cost trend rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019, is as follows:

	1% Decrease	Current Discount Rate	1% Increase
	6.00%	7.00%	8.00%
Net OPEB Liability/(Asset)	\$ (90,175)	\$ (31,645)	\$ 39,116

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB.

For the year ended June 30, 2020, the District recognized OPEB expense of \$1,002. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ -	\$ 123,965
Differences between expected and actual experience	-	71,731
Net difference between projected and actual earnings on OPEB Plan Investments	5,932	-
Contributions made subsequent to the measurement date	46,248	-
Total	\$ 52,180	\$ 195,696

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

	Deferred Outflows/(Inflows) of Resources
<u>Fiscal Year Ending June 30:</u>	
2021	\$ (36,071)
2022	(36,069)
2023	(37,351)
2024	(39,085)
2025	(21,078)
Thereafter	(20,110)
	\$ (189,764)

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 – DELTA VECTOR CONTROL DISTRICT RETIREMENT PLAN

General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees’ Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors two miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the Plan are applied as specified by the Public Employees’ Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2020 are summarized as follows:

	<u>1st Tier</u>	<u>PEPRA</u>
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 60	52 - 67
Monthly benefits, as a % of annual salary	2.0% to 3.0%	1.0% to 2.5%
Required employee contribution rates	8%	6.75%
Required employer contribution rates	13.692%	6.985%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund, if applicable. The dollar amounts are billed on a monthly basis. The District’s required contribution for the unfunded liability was \$116,672 for the fiscal year ended June 30, 2020.

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

The District’s contributions to the plan for the ended June 30, 2020 were \$224,944.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 – DELTA VECTOR CONTROL DISTRICT RETIREMENT PLAN (Continued)

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

As of June 30, 2020, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$1,954,422.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2018 and 2019 was as follows:

Proportion - June 30, 2018	0.0468%
Proportion - June 30, 2019	0.0488%
Change - Increase (Decrease)	0.0020%

For the year ended June 30, 2020, the District recognized pension expense of \$451,461. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 267,698	\$ -
Changes in assumptions	93,196	33,037
Differences between actual and expected experience	135,743	10,517
Net differences between projected and actual earnings on plan investments	-	34,169
Change in employer's proportion	67,949	55,710
Differences between the employer's actual contributions and the employer's proportionate share of contributions	<u>33,975</u>	<u>43,908</u>
Total	<u>\$ 598,561</u>	<u>\$ 177,341</u>

The amount of \$267,698 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30</u>	
2021	\$ 137,460
2022	(13,895)
2023	23,051
2024	6,906
2025	-
Thereafter	-

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 – DELTA VECTOR CONTROL DISTRICT RETIREMENT PLAN (Continued)

Actuarial Assumptions

The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15% ⁽¹⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽²⁾

⁽¹⁾ Net of pension plan investment expenses, including inflation

⁽²⁾ The mortality table was developed based on CalPERS specific data.
The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2018 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 – DELTA VECTOR CONTROL DISTRICT RETIREMENT PLAN (Continued)

Discount Rate (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected PERF cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

<u>Asset Class (a)</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10(b)</u>	<u>Real Return Years 11+(c)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

(a) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.00% used for this period

(c) An expected inflation of 2.92% used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

<u>Discount Rate -1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate +1%</u>
6.15%	7.15%	8.15%
\$ 3,140,907	\$ 1,954,422	\$ 975,063

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

The District did not have an outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 – LONG-TERM DEBT

The District generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt.

In government fund-types, debt discounts and issuance costs are recognized in the current period. The District's debt activities are summarized below and discussed in detail thereafter:

	Balances June 30, 2019	Additions	Deletions	Balances June 30, 2020	Amounts Due Within One Year
Long-Term Debt:					
<i>Direct Borrowings:</i>					
Lease Payable	\$ -	\$ 1,020,000	\$ -	\$ 1,020,000	\$ 89,591
Total Direct Borrowings:	-	1,020,000	-	1,020,000	89,591
Compensated absences	138,355	47,944	(65,026)	121,273	72,763
Total long-term debt	<u>\$ 138,355</u>	<u>\$ 1,067,944</u>	<u>\$ (65,026)</u>	<u>\$ 1,141,273</u>	<u>\$ 162,354</u>

Long-term debt at was comprised of the following individual issues:

Lease Payable – On April 1, 2020, the District entered into an agreement with Municipal Finance Corporation for \$1,020,000 for a direct borrowing lease payable with an interest rate of 2.83% per annum payable semi-annually. The lease payable is for the construction of a Fish Hatchery capital improvement. This lease payable is payable from any source of available moneys of the District. The principal payments range from \$89,591 to \$115,373 and are due annually through fiscal year 2030. At June 30, 2020, the lease payable outstanding amounted to \$1,020,000.

There is a provision in the agreement whereby in an event of default the Municipal Finance Corporation, may declare the unpaid principal and accrued interest and related expenses to be due and payable immediately if the District is unable to make payment.

Annual debt service requirements to maturity for Lease Payable at are as follows:

Fiscal Years ending June 30,	Principal	Interest	Total
2021	\$ 89,591	\$ 24,227	\$ 113,819
2022	92,145	25,683	117,828
2023	94,771	23,057	117,828
2024	97,472	20,356	117,828
2025	100,250	17,578	117,828
2026-2030	<u>545,771</u>	<u>43,370</u>	<u>589,140</u>
	<u>\$ 1,020,000</u>	<u>\$ 154,271</u>	<u>\$ 1,174,271</u>

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 – INSURANCE COVERAGES

The District has the following coverages in force as of June 30, 2020:

Liability Limits:

General Liability, Automobile Liability and Errors & Omissions	\$1,000,000 per occurrence
Employment Practices Liability	\$1,000,000 per occurrence
Excess Liability	\$29,000,000 per occurrence
Workers Compensation	\$500,000 any one loss
Excess Worker's Compensation	Statutory coverage for WC and \$500,000 For Employers Liability

Property Limits:

Property Damage	\$10,000 any one loss
Boiler & Machinery	\$100,000,000 per occurrence
All Risk Property Insurance	\$1,000,000,000 per occurrence
Auto Physical Damage Program	\$30,000 per accident
Business Travel Accident	\$150,000 per accident
Group Fidelity	\$1,000,000 Employee Theft \$1,000,000 Employee Faithful Performance \$1,000,000 Depositors Forgery or Alteration

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Commitments and contingencies, undeterminable in amount, include normal recurring pending claims and litigation. In the opinion of management, based upon discussion with legal counsel, there is no pending litigation which is likely to have a material adverse effect on the financial position of the District.

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. In response, the State of California issued Stay At Home Orders which include the temporary closure of all businesses deemed to be nonessential. Many stay at home orders have required individuals living in the San Joaquin Valley Region to stay at home, except as allowed, to maintain continuity of the federal critical infrastructure sectors. Accordingly, some functions of the District's operations have been limited to protect the health and safety of its employees. The financial impact that could occur as a result of the pandemic is unknown at this time.

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REQUIRED SUPPLEMENTARY INFORMATION

**DELTA VECTOR CONTROL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes:				
Current secured	\$ 2,309,889	\$ 2,309,889	\$ 2,302,506	\$ (7,383)
Current unsecured	130,918	130,918	136,630	5,712
Prior secured	46,828	46,828	49,884	3,056
Prior unsecured	2,098	2,098	2,283	185
State homeowner's property tax relief	19,407	19,407	18,786	(621)
Pass through income	305,019	305,019	376,813	71,794
Interest income	62,376	62,376	96,477	34,101
Charges for current services	5,081	5,081	7,064	1,983
Other governmental income	-	-	1,068	1,068
Assessments	921,969	921,969	907,095	(14,874)
Other income	-	-	119,295	119,295
	<u>3,803,585</u>	<u>3,803,585</u>	<u>4,017,901</u>	<u>214,316</u>
EXPENDITURES				
Current:				
Salaries and employee benefits	2,415,351	2,415,351	2,445,120	(29,769)
Services and supplies	670,230	670,230	724,421	(54,191)
Capital outlay	968,045	968,045	691,166	276,879
	<u>4,053,626</u>	<u>4,053,626</u>	<u>3,860,707</u>	<u>192,919</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(250,041)</u>	<u>(250,041)</u>	<u>157,194</u>	<u>407,235</u>
OTHER FINANCING SOURCES (USES)				
Lease proceeds	-	-	1,000,000	1,000,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
Net change in fund balance	<u>\$ (250,041)</u>	<u>\$ (250,041)</u>	<u>1,157,194</u>	<u>\$ 1,407,235</u>
Fund balance, July 1, 2019			<u>3,747,740</u>	
Fund balance, June 30, 2020			<u>\$ 4,904,934</u>	

**DELTA VECTOR CONTROL DISTRICT
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 1 – BUDGETARY INFORMATION

An annual nonappropriated budget, which establishes the total spending authority for the General Fund, is adopted by the Board of Trustees just prior to the beginning of the District's fiscal year. The Board of Trustees may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts are reported as amended.

The budgetary basis of accounting is consistent with generally accepted accounting principles applicable to the District's financial statements.

NOTE 2 – EXCESS EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2020, expenditures exceeded appropriations in the following categories:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Salaries and employee benefits	(29,769)
Services and supplies	(54,191)

DELTA VECTOR CONTROL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR THE MEASUREMENT PERIODS ENDED JUNE 30

	2020	2019	2018
Total OPEB Liability			
Service Cost	\$ 21,074	\$ 20,411	\$ 22,367
Interest on the total OPEB liability	37,788	34,517	40,995
Actual and expected experience difference	(34,369)	-	(70,089)
Changes in assumptions	(44,883)	-	(142,522)
Changes in benefit terms	-	-	-
Benefit payments	(8,789)	(5,188)	(6,348)
	(29,179)	49,740	(155,597)
Net Changes in total OPEB liability			
Total OPEB liability - beginning	544,799	495,059	650,656
Total OPEB liability - ending (a)	\$ 515,620	\$ 544,799	\$ 495,059
Plan Fiduciary Net Position			
Contribution - employer	\$ 39,781	\$ 66,851	\$ 69,600
Net investment income	35,688	20,262	15,186
Benefit payments	(8,789)	(5,188)	(6,348)
Administrative expense	(110)	(238)	(197)
Other Expenses	-	(528)	-
	66,570	81,159	78,241
Net change in plan fiduciary net position			
Plan fiduciary net position - beginning	480,695	399,536	321,295
Plan fiduciary net position - ending (b)	\$ 547,265	\$ 480,695	\$ 399,536
Net OPEB liability - ending (a) - (b)	\$ (31,645)	\$ 64,104	\$ 95,523
Plan fiduciary net position as a percentage of the total OPEB liability	106.14%	88.23%	80.70%
Covered employee payroll	\$ 1,312,297	\$ 1,093,705	\$ 1,093,868
District's net OPEB liability as a percentage of covered-employee payroll	-2.41%	5.86%	8.73%
Measurement date	6/30/2019	6/30/2018	6/30/2017

Notes to Schedule:

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

The Notes to Required Supplementary Information (RSI) are integral to the above schedules.

**DELTA VECTOR CONTROL DISTRICT
PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2020
LAST 10 YEARS***

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Proportion of the net pension liability	0.0528%	0.0537%	0.0521%	0.0494%	0.0468%	0.0488%
Proportionate share of the net pension liability	\$ 1,320,234	\$ 1,473,620	\$ 1,809,330	\$ 1,945,947	\$ 1,763,171	\$ 1,954,422
Covered payroll	\$ 1,077,721	\$ 1,085,696	\$ 1,078,642	\$ 1,091,618	\$ 1,267,463	\$ 1,363,308
Proportionate share of the net pension liability as a percentage of covered payroll	122.50%	135.73%	167.74%	178.26%	139.11%	143.36%
Plan fiduciary net position as a percentage of the total pension liability	82.36%	80.39%	77.44%	76.89%	80.10%	77.84%

Notes to the Schedule

Changes in Benefit Terms - None

Changes in Assumptions - None

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**DELTA VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSION
FOR THE YEAR ENDED JUNE 30, 2020
LAST 10 YEARS***

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Actuarially required contribution (actuarially determined)	\$ 146,505	\$ 158,882	\$ 289,971	\$ 312,749	\$ 311,989	\$ 224,944	\$ 267,698
Contributions in relation to the actuarially determined contributions	<u>146,505</u>	<u>158,882</u>	<u>289,971</u>	<u>312,749</u>	<u>311,989</u>	<u>224,944</u>	<u>267,698</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,023,954	\$ 1,077,721	\$ 1,085,696	\$ 1,078,642	\$ 1,091,618	\$1,267,463	\$1,363,308
Contributions as a percentage of covered payroll	14.31%	14.74%	26.71%	28.99%	28.58%	17.75%	19.64%

* Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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OTHER INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees of the
Delta Vector Control District
Visalia, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of Delta Vector Control District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 04, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
February 04, 2021

**DELTA VECTOR CONTROL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting	
Material weakness(es) identified?	_____ Yes <u> X </u> No
Significant deficiency(ies) identified - not considered to be material weaknesses?	_____ Yes <u> X </u> None reported
Noncompliance material to financial statements noted?	_____ Yes <u> X </u> No

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

**DELTA VECTOR CONTROL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

FINANCIAL STATEMENT FINDINGS

None reported.

9. Enterprise Fleet Management & Assessment Benefit Analysis for *Aedes aegypti*

10. Inspection Warrant

The District Inspection Warrant allowing for entry into properties will be discussed.

11. COVID-19 Prevention Program (CPP)

The General Manager will present the written COVID-19 Prevention Program (CPP) for adoption.

Delta Vector Control District (DVCD) COVID-19 Prevention Program (CPP)

This CPP is designed to control exposures to the SARS-COV-2 virus that may occur in our workplace.

Date: January 21, 2021

Authority and Responsibility

- All employees are responsible for using safe work practices, following all directives, policies, and procedures, and assisting in maintaining a safe work environment.
- All staff should maintain confidentiality of employees with suspected or confirmed COVID-19 infection when communicating with other employees.
- All management and supervisory staff are responsible for implementing and maintain the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.
- The DVCD will notify all employees and vendors who were potentially exposed to the worker(s) with COVID-19.
- The DVCD will provide a list of testing facilities along with encouraging them to contact their Primary Care Physician especially if a high-risk medical condition is present.

Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Evaluate employees' potential workplace exposures to all persons, or who may enter our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections for compliance.
- Encourage staff to report any potential hazards or situations they observe that may convey an increased risk.
- Require employee screening prior to clocking in/shift beginning.

Employee screening

Employee screening form (located near temperature station and additionally provided online) must be completed along with temperature taken prior to employee clocking in/shift beginning.

Control of COVID-19 Hazards

- DVCD Facility is closed to the public and any non-essential visitors.
- Staff meetings are conducted in accordance with current regulations pertaining to social distancing and number of individuals in attendance.
- Employees will not be allowed to work if they exhibit any signs/symptoms of COVID-19.
- Staff must:
 - Clean their hands with soap to help prevent COVID-19 spread.
 - Always practice social distancing. (See Physical Distancing)
 - Cover their coughs and sneezes.
 - Not share personal items with co-workers (i.e., dishes, cups, utensils, towels).
 - Wear a face cover or face mask when not alone. (See Face Coverings)
 - **Stay home if they are sick**, lack of sick leave should not deter staff from staying home. Speak with the General Manager or Assistant Manager if sick leave has been

exhausted.

- DVCD staff are strongly encouraged to take preventive measures such as increase in personal hygiene and practices at home to prevent COVID-19 spread.

Physical Distancing

Where possible, ensure there is at least six feet of distancing by:

- Reducing the number of persons in an area at one time, including visitors.
- Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved.
- Staggering arrival, departure, and break times when number of staff exceeds 15.

Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved. Instances where six feet of physical distancing cannot be achieved should be as brief as possible.

Face Coverings

Clean, undamaged face coverings shall be properly worn by employees over the nose and mouth when indoors, outdoors and less than six feet away from another person, including non-employees. **A mask must be properly worn.** Masks allowed are any disposable masks or cloth ones as long as the fit is correct.

The following are exceptions to the use of face coverings in our workplace:

- When an employee is alone in a room.
- While eating and drinking at the workplace, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.
- Specific tasks that cannot feasibly be performed with a face covering, where employees will be kept at least six feet apart.
- When wearing protective respiratory equipment, such as a P95, in the course of their job duties.

Cleaning and disinfecting

We implement the following cleaning and disinfection measures for frequently touched surfaces:

- Daily cleaning and sanitizing of individual workstations.
- Daily cleaning assigned to employees to cover the common areas. Cleaning log/assignments are posted in Quonset, Front Office, and Laboratory.
- Employees will clean any space they have utilized once completed with task or when used for break, including lunch break area.
- Sharing of vehicles will be minimized to the extent feasible, and high touch points (i.e. but not limited to steering wheel, door handles, seatbelt buckles, armrests, shifter...) will be disinfected between users.

Should we have a COVID-19 case in our workplace, we will:

- Clean areas individual has occupied within past twenty-four hours.
 - Staff will be provided with disposable gloves and cleaning products for cleaning.
 - Gloves will not be shared between individuals and will be disposed of after use.
- Evaluate if professional cleaning is necessary and conduct if it is deemed appropriate.

Hand sanitizing

To implement effective hand sanitizing procedures, we will provide:

- Antibacterial soap/soaps appropriate for work areas and re-stock as needed.
- Effective hand sanitizer dispensers located in front office, employee lounge and laboratory along

with antibacterial handwipes being readily accessible on tables in common areas and at various individual workstations.

- Signs above the sinks will remind employees to wash their hands for at least 20 seconds each time.

Investigating and Responding to potential COVID-19 Cases

Should there be a potential COVID-19 case in the workplace, the following procedures will be implemented:

- Instruct the employee to go home to quarantine.
- Clean and disinfect the area(s) where the employee was.
- COVID-19 testing will be required should any symptoms arise. Positive test results must be by means of a Polymerase Chain Reaction (PCR Test)
- If a DVCD employee tests positive for COVID-19, the DVCD will establish a contact tracing protocol to identify other staff who may have been exposed. Contact tracing will be conducted for anyone who was within 6 feet of an infected person for a cumulative total of 15 minutes or more in a 24-hour period, starting 2 days prior to onset of illness.
- Close contacts will be instructed to quarantine at home for 14 days from their last known contact with the employee with COVID-19 and should be tested when possible and continue to monitor for any changes/symptom onset or change.

System for Communicating

The goal is to ensure effective two-way communication between management and employees, that includes the following information:

- Employees should report COVID-19 symptoms and possible hazards to his/her Supervisor.
- Employees can report COVID-19 symptoms and hazards without fear of reprisal.
- Implement procedures or policies for accommodating employees with medical or other conditions that put them at increased risk of severe COVID-19 illness.
- All staff should maintain confidentiality of employees with suspected or confirmed COVID-19 infection when communicating with other employees.

Training and Instruction

We will post or provide correct information and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
 - COVID-19 is an infectious disease that can be spread through the air.
 - COVID-19 may be transmitted when a person touches a contaminated object and then touches his/her eyes, nose, or mouth.
 - Individuals should avoid touching eyes, nose, or mouth with unwashed hands.
 - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- Particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment, instead, they are intended to primarily protect other individuals from the wearer of

- the face covering.
- COVID-19 symptoms and the importance of not coming to work if the employee has COVID-19 symptoms or exposure.

Exclusion of COVID-19 Cases

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding employees with COVID-19 exposure from the workplace for 10 days or more after the last known COVID-19 exposure to a COVID-19 case.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever it is determined that the COVID-19 exposure is work related. This will be accomplished by compensating employees per the CARES Act guidelines as well as allowing no lapse in benefits while out on COVID leave.
- Providing employees at the time of exclusion with information on available benefits.

Reporting, Recordkeeping, and Access

It is our policy to:

- Complete potential COVID-19 exposure notification as per AB 685, notify all employees, and employers of subcontracted employees who were present at the same worksite within the infectious period as per State Department of Public Health within (1) business day of being informed of potential exposure.
- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Report immediately to Cal/OSHA any COVID-19 related serious illnesses or death, of an employee occurring in our place of employment or in connection with any employment.
- Report COVID-19 positive cases within 3 days to Acclamation Insurance Management Services (AIMS).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Maintain short term records, internally, of verification of screening and cleaning.

Return-to-Work Criteria

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
 - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
 - COVID-19 symptoms have improved.
 - At least 10 days have passed since COVID-19 symptoms first appeared.
 - COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
 - A negative COVID-19 test will not be required for an employee to return to work.
 - If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.
-

12. Virus Testing for Tulare and Kings Mosquito Abatement Districts

The General Manager will seek approval to test mosquito samples and birds for the Tulare and Kings Districts in the 2021 mosquito season.

Arbovirus Testing Cooperative Agreement

Delta Vector Control District and [District Name]

Background

Arbovirus testing is the primary tool for assessing the threat of human arthropod-borne diseases, identifying areas of high risk, and assessing the need for control interventions. Delta Vector Control District (DVCD) conducts in-house arbovirus testing and is capable of testing for neighboring districts that would like to reduce shipping costs and time until results are received.

Arbovirus testing involves RNA extraction of samples and subsequent screening using qRT-PCR to detect West Nile virus (WNV), St. Louis encephalitis virus (SLEV), Western equine encephalitis virus (WEEV), Chikungunya virus (CHIKV), Dengue virus (DENV) serotypes 1-4, and Zika virus (ZIKV). *Culex quinquefasciatus/pipiens*, *Culex tarsalis*, *Culex stigmatosoma*, and *Culex erythrothorax* mosquito samples and bird brain samples are screened for WNV, SLEV, and WEEV while *Aedes aegypti* samples are screened for CHIKV, DENV, and ZIKV.

Cost

The cost of testing a mosquito or dead bird sample is \$22 for WNV/SLEV/WEEV. The cost of testing does NOT include sample tubes, glass beads, transportation costs, or entering test results into CalSurv Gateway.

Mosquito samples can also be tested at \$10 per sample for CHIKV/DENV/ZIKV. Since testing for CHIKV/DENV/ZIKV has not been approved for reporting to CalSurv Gateway yet, all positive samples must be sent to Davis Arbovirus Research and Training (DART) laboratory for confirmation. The cost of confirmatory testing and shipping is the responsibility of the [District Name]. Follow the instructions for submission and shipment made by the California Department of Public Health and the DART for all confirmatory testing for CHIKV/DENV/ZIKV.

[District Name] will provide a deposit that covers the cost of testing 50% of the expected number of mosquito and bird samples for the year. This will cover the upfront cost of purchasing testing supplies. [District Name] will be billed monthly for the remaining samples not covered by the initial deposit.

Procedure for Submitting Mosquito Collections for Testing

1. Sort mosquito collections to species, discarding non-vector small insects and other debris.
2. Place between 10 to 50 mosquitoes of a single species from the same trap in a 2.0mL microcentrifuge tube with a 5mm glass bead.
 - a. 2.0mL microcentrifuge tubes can be ordered from Fisher Scientific (Cat # 05-408-138. Current pricing at the time of this document is \$76.60 for a pack of 500. Shipping and taxes not included.
<https://www.fishersci.com/shop/products/fisherbrand-premium-microcentrifuge-tubes-2-0ml-9/05408138?keyword=true>

3. Label each vial with your agency code, sample number, and two-digit year.
Example: DLTA 21-1 where *DLTA* is the agency code, *21* is the year 2021, and *1* is the sample number.
4. Provide DVCD with a list of pools to be tested by sample id and the desired arbovirus screening.
5. Transport samples to the DVCD in an insulated container with ice packs or dry ice for testing. Include a list of mosquito samples included in the container.

Procedure for Submitting Bird Carcasses for Testing

1. Make sure the person(s) picking up and transporting the dead bird has a copy of the California Department of Fish and Wildlife (CDFW) and California Department of Public Health (CDPH) permit for dead bird salvage.
2. Use rubber or latex gloves when handling dead birds.
3. Inspect the bird to determine if it is suitable for collection. Birds can only be tested for arboviruses if they have died within 24-48 hours. Do NOT submit dead birds that cannot be tested. Signs that a bird has been dead for too long include:
 - a. Maggots
 - b. Extremely light weight carcass
 - c. Skin or feathers that rub off easily
 - d. Strong odor
 - e. Soft, mushy carcass
 - f. Missing or damaged head or other obvious physical damage that could have caused the death
4. Using gloves, place the dead bird in a zip lock bag and seal, then place it in a second zip lock bag, and seal.
5. Place the double-bagged carcass in a cooler with ice packs.
6. Fill out the dead bird form.
7. Transport the carcass to DVCD as soon as possible and include a copy of the dead bird form. If the bird will not be transported the same day, the carcass can be stored in a 20°C refrigerator for a maximum of 2 days.

Receiving Test Results

Arbovirus test results will be provided electronically by email to [District Name]. Alternatively, test results can be uploaded to a shared Google Drive or Dropbox folder. [District Name] will be responsible for submitting test results to CalSurv Gateway. Results will be formatted as an Excel spreadsheet as required for upload.

13. Adjournment

Adjourn the meeting of the Board of Trustees to reconvene on Wednesday, March 10, 2021 at 4:30 p.m. in the Delta Vector Control District Boardroom, 1737 W. Houston Ave., Visalia, CA.