

DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Dr. Mustapha Debboun
General Manager

Mir Bear-Johnson
Assistant Manager

Hector Cardenas
Operations Program Manager

1737 West Houston Avenue * Visalia, California 93291
Phone (559) 732-8606 * (877) 732-8606 * Fax (559)-732-7441
www.deltavcd.com

Crystal Grippin
Scientific Program Manager

Sheri D. Davis
Administrative Assistant



Erick Arriaga
*Community Education &
Outreach Coordinator*

DATE: Friday, December 3, 2021

TO: Board of Trustees, Delta Mosquito and Vector Control District

FROM: Dr. Mustapha Debboun, General Manager

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

TIME: Wednesday, December 8, 2021 at 4:30 p.m.

PLACE: District Boardroom, 1737 West Houston Avenue, Visalia
Teleconference Dial in Number: 1-978-990-5000 access code 575024

AGENDA:

1. Roll Call

2. Bryan Ruiz

The General Manager requests the Board of Trustees to recognize Bryan Ruiz for his selection to receive the AMCA Boyd-Ariaz Grassroots Award for 2022.

ACTION

3. Consent Calendar

- a. November Minutes
- b. November Bills (Board Order #14 and #15)
- c. December Payroll (Board Order #16)

4. Public Forum

Members of the public may address the Board.

5. Staff Report

The General Manager will report on items of operational interest.

- ACTION** **6. Chain of Command and Hiring Additional Staff**
The General Manager will present a restructured Chain of Command including additional Vector Control Tech II positions.
- ACTION** **7. Salary Schedule**
The Board will update the Salary Schedule to conform with CalPERS and 2022 minimum wage requirements.
- ACTION** **8. Audit Report FY 2020/21**
The General Manager will present the recently completed audit performed by Price, Paige and Company.
- ACTION** **9. New Updated District Sign**
The General Manager will request from the Board of Trustees to approve the replacement of the old outdoor District sign.
- ACTION** **10. Use of Aerial Technology for Mosquito Control**
The General Manager will request the Board of Trustees to approve the purchase of a package of Unmanned Aircraft Systems to control mosquitoes.
- ACTION** **11. Equipment Loan Policy**
The General Manager will present a new policy for consideration to the Board of Trustees.
- ACTION** **12. Holiday Gift**
The General Manager will request the Board of Trustees to approve a Save Mart Holiday grocery gift card of \$50.00 to each employee. The amount will be added to the employees' W-2.
- ACTION** **13. January Meeting**
Due to the holidays, the General Manager will request to cancel the regular Board of Trustees Meeting in January 2022.
- ACTION** **14. February Meeting**
The General Manager will request moving the February Board meeting to February 2, 2022 due to conflict with the MVCAC annual conference.
- ACTION** **15. Closed Session §54957**
General Manager Employment Agreement.
- ACTION** **16. Adjournment**
Adjourn meeting of the Board of Trustees to reconvene on Wednesday, February 2, 2022 at 4:30 p.m. in the Delta Mosquito and 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. Bryan Ruiz

The General Manager requests the Board of Trustees to recognize Bryan Ruiz for his selection to receive the AMCA Boyd-Ariaz Grassroots Award for 2022.

3. Consent Calendar

DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Dr. Mustapha Debboun
General Manager

Hector Cardenas
Operations Program Manager

Sheri D. Davis
Administrative Assistant

Post Office Box 310 * Visalia, California 93279-0310
1737 West Houston Avenue * Visalia, California 93291
Phone (559) 732-8606 * (877) 732-8606 * Fax (559)-732-7441
www.deltavcd.com

Mir Bear-Johnson
Assistant Manager

Crystal Grippin
Scientific Program Manager

Erick Arriaga
*Community Education &
Outreach Coordinator*



Minutes of the Board of Trustees – Wednesday, November 10, 2021

1. Roll Call:

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

Absent: None

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

2. Consent Calendar:

Following discussion, it was moved by Michael Cavanagh, seconded by Kevin Caskey, and the Board members unanimously approved the consent calendar as presented.

3. Public Forum:

None

4. Staff Report:

The General Manager reported that routine mosquito surveillance ended on October 22, 2021 and with the exception of two Technicians II, all of the seasonal employee technicians ended their seasonal employment on October 28, 2021.

5. Compliance with AB 361 to Facilitate Remote Trustee Attendance at Board Meetings:

Following discussion, the Board of Trustees decided that at this time, the Board is comfortable returning completely to in-person meetings as previously established. Teleconferencing will still be

available to members of the public. It was moved by Rosemary Hellwig, seconded by Kevin Caskey, and the Board members unanimously approved this decision.

6. Van and Wrap for Community Education and Outreach:

Following discussion, it was moved by Michael Cavanagh, seconded by Larry Roberts to approve the amount of up to \$30,000 for a Community Education and Outreach Van and up to \$4,000 for the wrap. The Board members unanimously approved the purchase of the van and wrap.

7. Resolution 2021-08

Following discussion, it was moved by Michael Cavanagh, seconded by Kevin Caskey, and the Board members unanimously approved Resolution 2021-08 with a roll call vote as presented.

8. Cooperative Agreement

Following discussion, it was moved by Larry Roberts, seconded by Rosemary Hellwig, and the Board members unanimously approved the Cooperative Agreement as presented.

9. Policy Update:

The updated Expense Policy #1080 was presented to the Board for approval. Following discussion, it was moved by Michael Cavanagh, seconded by Belen Gomez, and the Board members unanimously approved the updated Expense Policy as presented.

10. Staff Luncheon:

The Board members thanked the staff for their heroic effort during the 2021 mosquito season, and it was moved by Larry Roberts, seconded by Linda Guttierrez, with the Board members unanimously approving funds for the Staff to prepare a luncheon on November 15, 2021.

11. Adjournment

It was moved by Belen Gomez, seconded by Greg Gomez, and unanimously approved to adjourn the meeting of the DMVCD's Board of Trustees at 5:06 p.m.

Dr. Mustapha Debboun, Recording Secretary

CLAIM #	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
35998	JORGE LOPEZ	Vector Control Tech II		1,820.05
35999	ADRIAN SIFUENTES	Vector Control Tech II		1,582.68
36000	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		734.92
36001	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax		3.29
36002	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		588.52
		<i>TOTAL PAYROLL</i>		<i>\$4,729.46</i>
36003	PAUL HARLIEN	Reimburse for Harbor Freight - Apex Winch	Auto Supplies	524.39
36004	U LINE	Tote Boxes for Traps	Lab Supplies	256.92
		<i>TOTAL BILLS</i>		<i>\$781.31</i>
		<i>TOTAL BOARD ORDER #14</i>		<i>\$5,510.77</i>

CLAIM #	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
36005	JORGE LOPEZ	Vector Control Tech II		1,636.38
36006	ADRIAN SIFUENTES	Vector Control Tech II		1,422.30
36007	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		622.16
36008	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		523.12
		TOTAL PAYROLL		\$4,203.96
36009	ADVANCED AUTO AND SMOG	Smog T-13	Auto Supplies	30.00
36010	AT&T	Long Distance/Tollfree	Telephone/Cell Phones	22.00
36011	CAL WATER	Utilities	Utilities	92.04
36012	DELTA MVCD REVOLVING			705.89
		Paul Harlien - Reimburse Portable Laptop Charging Station	50.00 Office Supplies	
		Mustapha Debboun - Reimbursement for Car Rental - Denver	473.99 Travel	
		Bryan Ferguson - Reimbursement for Drone Book	41.21 Continuing Ed	
		Mark Nakata - Reimbursement for Gasoline MVCAC	68.69 Travel	
		Vector-Borne Disease Acct - Exam Application	72.00 Continuing Ed	
36013	EMD	Monthly Contract - December (credit applied)	Maint Contracts	165.30
36014	HARBOR FREIGHT			85.09
		Extension cord/power strip, paint supplies, hooks	74.26 Building and Yard	
		Lashing strap, I-shape hanger	10.83 Lab-Traps & Fish	
36015	LINUXUP	GPS	GPS	659.67
36016	PACIFIC WEST	Monthly Contract	Professional Services	250.00
36017	PRICE PAIGE	Audit work in progress	Professional Services	8,460.00
36018	SMART & FINAL	Cleaning Supplies	Building/Yard	49.87
36019	SO CAL GAS	Gas Bill	Utilities	176.93
36020	TF TIRE & SERVICE	Tires	Tires	4,840.67
36021	US BANK			11,301.00
		Amazon - pen refills, stapler, received stamp	46.47 Office Supplies	
		Zira - time keeping service	100.00 Subscriptions	
		Pita Kabob - Lunch w/ Greg; Lunch w/Sheri	69.13 Travel	
		Hyatt Regency - Hotel stay and meals for Entomological Society	1,201.86 Travel	
		United Air - baggage fee	70.00 Travel	
		Fresno Airport Parking - ESA Denver	98.00 Travel	
		Hilton Costa Mesa - Hotel for 5 staff	1,520.70 Travel	
		American Airlines - Airfaire for AMCA	2,763.85 Travel	
		AMCA - Conference Registration	645.00 Travel	
		Walmart - Coleman Jug	56.29 Fish Supplies	
		Amazon - Trap Supplies, and Drying Rack	219.96 Lab Supplies	
		PRUSA Research - Assembled hotend (Traps)	94.07 Lab Supplies	
		Led Supply - Toggle Switches (Traps)	282.11 Lab Supplies	
		Kysan Electric - Motors for Traps	344.72 Lab Supplies	
		Zoro Tools - Boxes for Traps	517.33 Lab Supplies	
		Tulare County Surplus Store-Office chair, whiteboards, organizer,etc	94.54 Office Supplies	
		Tulare County Surplus- Desk, office chairs, organizer, stapler	224.65 Office Supplies	
		Amazon- Quickbooks for dummies, sales order books	36.06 Office Supplies	
		Amazon- Key cabinet	211.56 Building/Yard	
		FilterBuy - Monthly Filter purchase for Lab	158.94 Bldg/Yard	
		Costco- (5) 14" laptops	2,061.45 Aedes Assessment	
		Food 4 Less- Luncheon items	38.92 Misc. Expense	
		Vallarta- Luncheon items	63.23 Misc. Expense	
		Jack's Valero- propane for luncheon	27.11 Misc. Expense	
		Carnecería y Taquería- Asada and Chicken for luncheon	112.49 Misc. Expense	
		Microsoft	60.36 Subscriptions	
		Google Suites	180.00 Subscriptions	
		US Post Office- Online address change/forward order	2.20 Office Supplies	
36022	VALLEY PACIFIC	Gasoline	Gasoline	173.26
36023	VERIZON	Cell phones	Telephone/Cell Phone	754.04
36024	VESERIS	Altosid 40lb bag, WSP Altosid Pellets	Chemicals	20,797.28
		TOTAL BILLS		\$48,563.04
		TOTAL BOARD ORDER #15		\$52,767.00

VOUCHER	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
36025	MUSTAPHA DEBBOUN	MANAGER		9,196.85
36026	MIR BEAR-JOHNSON	ASSISTANT MANAGER		6,112.34
36027	CRYSTAL GRIPPIN	SCIENTIFIC PROGRAM MANAGER		4,057.36
36028	HECTOR CARDENAS	OPERATIONS PROGRAM MANAGER		5,270.54
36029	MARK NAKATA	BIOLOGIST		5,354.14
36030	JAVIER VALDIVIAS	BIOLOGIST		4,599.02
36031	ANDREA TROUPIN	BIOLOGIST		4,787.09
36032	SHERI DAVIS	ADMINISTRATIVE ASSISTANT		5,536.97
36033	MARY ELLEN GOMEZ	ADMINISTRATIVE ANALYST		4,196.74
36034	ERICK ARRIAGA	COMMUNITY EDUCATION & OUTREACH COORDINATOR		4,123.76
36035	PAUL HARLIEN	FOREMAN		5,157.77
36036	RICK ALVAREZ	VECTOR CONTROL SUPERVISOR		5,349.04
36037	BRYAN RUIZ	VECTOR CONTROL TECHNICIAN III		5,327.27
36038	BRYAN FERGUSON	VECTOR CONTROL TECHNICIAN III/MECHANIC		4,530.00
36039	MARIO SANCHEZ	VECTOR CONTROL TECHNICIAN III/MECHANIC		3,032.21
		<i>Sub-Total Full-Time Payroll</i>		<i>\$76,631.10</i>
36040	VSP	Vision Plan Premium for December 2021		469.09
36041	DELTA DENTAL PLAN	Dental Plan Premium for December 2021		1,283.68
36042	LINCOLN FINANCIAL GROUP	Life/STD & LTD Insurance for December 2021		1,252.29
36043	TULARE COUNTY SHERIFF	Wage Garnishment		1,010.74
36044	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Health Insurance Premium for January 2022		23,912.30
36045	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax	Employee 71% - District 29%	28,873.22
36046	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax	Employee 100%	4,840.21
36047	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement	Employee 40% - District 60%	18,366.26
36048	DELTA VECT CONT DIST	Flex Benefit Plan	Employee 100%	1,022.63
36049	ICMA RETIREMENT TRUST	Deferred Retirement Trust	Employee 77% - District 23%	21,432.03
		<i>Sub-Total for Payroll Taxes & Benefits</i>		<i>\$102,462.45</i>
		<i>Total Regular Payroll & Benefits</i>		<i>\$179,093.55</i>
36050	JORGE LOPEZ	Vector Control Tech II		2,001.36
36051	ADRIAN SIFUENTES	Vector Control Tech II		1,582.68
36052	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax		6.66
36053	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		793.82
36054	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		623.14
		<i>Sub-Total for Seasonal Payroll & Taxes</i>		<i>\$5,007.66</i>
		<i>Total All Payroll and Benefits</i>		<i>\$184,101.21</i>
36055	FRESNO OXYGEN			139.86
		Mig Wire, 15 ft welder liner	119.53 Auto Supplies	
		Cylinder Rental 20#	20.33 Lab Supplies	
36056	GIOTTO'S	Radio Upgrade and Program Gate Transmitters		436.49
36057	HARBOR FREIGHT	Paint Rollers, Lock Coupler, Welding Helmet, Stackable Bin		125.79
36058	HOME DEPOT			1,300.22
		Batteries, WD 40 Electric Spray, WD 40 (Traps)	1051.05 Lab Supplies	
		Plywood, Tape Measurer, Saw Blades, Storage Bins, Driver Set	205.73 Bldg/Yard	
		Exit Sign, No Smoking Sign, Employees Only Sign	43.44 Safety Supplies	
36059	LOWE'S			2,665.53
		Batteries (Traps)	822.94 Lab Supplies	
		LED Lights, Ready Mix, Paint Supplies, Carpet, etc. for Office Project	1556.29 Bldg/Yard	
		Dry Erase Markers, Cord Organizers, Screen, Scissors	286.30 Aedes Assessment	
36060	NAVIA	Flexible Benefit Plan Admin Fee		97.50
36061	OFFICE DEPOT	Calendars, Drums for Printers		179.37
			Office Supplies	

36062	SBC/AT&T	Office Phone/Fax	Telephone/Cell Phones	52.02
36063	TARGETSPECIALTY PRODUCTS	Altosid Pellets WSP, Duplex G	Chemicals	12,634.61
36064	VALLEY FIRE EXTINGUISHER CO.	Annual Inspection and New Extinguishers	Safety Supplies	539.10
36065	VALLEY PACIFIC PETROLEUM	Gasoline	Fuel	439.64
		<i>Total Bills</i>		\$18,610.13
	<i>Bills Added After 12/3/2021:</i>			
36066	AUTOZONE	Cat Converter, Clutch, Water Pump, Brake Pads and Shoes, etc. T-13	Auto Supplies	767.89
36067	CITY OF VISALIA	Solid Waste	Utilities	117.97
36068	CLARKE MOSQUITO CONTROL PRODUCTS	Altosid Pellets WSP	Chemicals	21,239.68
36069	MIR BEAR-JOHNSON	Per Diem - MVCAC Planning Meeting	Travel	185.00
36070	NAPA AUTO PARTS	Motor Oil	Auto Supplies	964.44
36071	PACIFIC WEST CONTROLS	Maint Contract	Maint Contract	250.00
36072	SO CALIF EDISON	Utilities	Utilities	1,771.19
36073	VERIZON WIRELESS	Cell Phones and two iPads	Telephone/Cell Phones	1,882.55
		<i>Total Bills Added After 12/3/2021</i>		\$27,178.72
		TOTAL BOARD ORDER #16		\$229,890.06

4. Public Forum

Members of the public may address the Board.

5. Staff Report

The General Manager will report on items of operational interest.

DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Dr. Mustapha Debboun
General Manager

Post Office Box 310 * Visalia, California 93279-0310

Mir Bear-Johnson
Assistant Manager

1737 West Houston Avenue * Visalia, California 93291

Phone (559) 732-8606 * (877) 732-8606 * Fax (559)-732-7441

www.deltavcd.com

Hector Cardenas
Operations Program Manager

Crystal Grippin
Scientific Program Manager

Sheri D. Davis
Administrative Assistant



Erick Arriaga
*Community Education and
Outreach Coordinator*

REPORT OF THE MANAGER NOVEMBER 2021

I. Water and Weather

The temperature remained low throughout the month of November. The Delta Mosquito and Vector Control District (DMVCD) Weather Station reported an average high temperature of 64.1°F with an average low of 43.5°F and 1.23 inches of rainfall. The National Oceanic and Atmospheric Administration 1981-2010 seasonal averages for high and low temperatures in November were 66.9°F and 46.2°F respectively, with average rainfall of 0.28 inches.

Water storage at Pine Flat Reservoir increased to 230,981 acre-feet by the end of the month. By November 30, 2021, Pine Flat Reservoir's inflow had decreased to 257 cubic feet per second (CFS) and its release decreased to 100 CFS. The Lake Kaweah Reservoir ended the month with more water than the previous month, with 25,356 acre-feet on November 30, 2021. Lake Kaweah's inflow decreased at the end of the month, with the reading from November 30, 2021, showing 62 CFS and its release was increased slightly to 6 CFS.

II. Narrative

Due to recent rain, Operations continue to inspect flood basin sources to prevent mosquito breeding in residential neighborhoods. In November, we have completed 30 inspections and 12 mosquito treatment applications. Operations is also working on updating Fieldseeker, resetting all storm drain locations to "Needs treatment", and on plotting all park and school locations in our current database.

The District has adjusted its winter daily operations schedule from 7:00 am to 3:30 pm and begun winter maintenance which includes general maintenance, vehicle maintenance, safety repairs, and renovations. In November, operations worked on reinforcing the rolling front gate to provide additional security due to an unknown breach over our front gate during after closed hours. We also continue to assess for any additional points of entry. We have converted the server room to a two-person office to accommodate our Urban and *Aedes* team leaders. In addition, staff members have begun renovating the front office copy room to accommodate the Community Outreach & Education Coordinator. Currently, the project is under progress and with a completion goal of mid-December.

The staff have begun decluttering and organizing items in our mechanic workshop. The mechanic shop office has been converted from a two-person workstation to a three-person workstation. Interior painting has begun inside the mechanic workshop with half of the interior building completed. Our shop mechanics have also begun vehicle maintenance and the installation of a new winch on vehicle T-1.

The woodshop and metal shop are currently being converted into a surveillance trap room and wood shop. Staff members are currently working on decluttering and organizing items to better suite our District needs.

Staff have also installed a new mailbox by the front office building. All mail will be received to our current address, and our postal office box will be discontinued on December 31, 2021.

Mosquito surveillance did not take place in November because of the cool weather. Arbovirus testing for West Nile virus (WNV), St. Louis Encephalitis virus (SLEV), and Western equine encephalitis virus (WEEV), did not take place in November. To date, a total of 3,052 mosquito samples have been tested with 274 samples positive for WNV and 4 positive for SLEV.

Mosquitofish requests decreased significantly during November. A total of 48 mosquitofish were distributed through one homeowner request. Fish tanks have been transitioned to overwinter settings to reduce mosquitofish production. Fry production decreased to 77 fry in November.

Laboratory staff began working on winter maintenance, repairs, and inventory. Repairs of potential safety issues have been prioritized.

In November, the Community Education and Outreach Coordinator designed a new District sign using the new District logo and name. Additionally, work was completed on updating paper documents with the old information, planning and preparations were started for the 100-year celebration. The newly designed sign is shown below:



The Delta Mosquito and Vector Control District has developed and updated its Strategic Plan of 2021-2023.

The District hosted the Vector Control Technician (VCT) exam for the California Department of Public Health (CDPH) on November 18, 2021. Thirty-one individuals from across the Southern San Joaquin region were scheduled to take the exam, including DMVCD staff.

Vector Control Technician III/Mechanic Mario Sanchez passed part B of the CDPH VCT examination. Since he previously had passed part A, he is now a certified Vector Control Technician. Erick Arriaga, the Community Education and Outreach Coordinator, passed part A of the examination and will take additional tests when offered again in May 2022.

Our former biologist, Jesse Erandio co-authored with Dr. Mustapha Debboun his first scientific article, entitled “Stability of West Nile virus in lysis solution and its implication on One Health” that has been accepted and published in the One Health & Implementation Research Journal.

Brian Ruiz, our Technician III was nominated by the General Manager and has been selected to receive the prestigious national American Mosquito Control Association (AMCA) Boyd-Arias Grassroots Award for 2022. This award is given to recognize excellent performance and dedication by mosquito control field staff.

Dr. Mustapha Debboun co-edited a new book with two colleagues from Iowa State University entitled, *Advances in Arthropod Repellents* that was published last week by Elsevier and Academic Press.

There were 17 service requests in November:

2021 Service Request Summary

2021	Fish	Inspection	Mosquito	Source	Other	Total
January	0	0	1	2	0	3
February	0	0	0	2	0	2
March	0	0	7	17	3	27
April	19	9	11	26	3	68
May	31	51	4	27	2	115
June	23	88	36	34	1	182
July	14	33	64	46	2	159
August	10	14	94	56	0	174
September	14	1	64	31	0	110
October	4	1	27	15	0	47
November	2	1	4	10	0	17
Total	117	198	312	266	11	904

III. Vector and Disease Surveillance

Delta MVCD Summaries

Humans: There were no human cases of an arbovirus reported in November within District boundaries. So far in 2021, there were 2 WNV human cases and 1 WNV/SLEV human case reported to the District by the local public health department.

Birds: The dead bird hotline has closed for the year and will open again in April of 2022. In 2021, a total of 5 dead birds were positive for WNV out of 12 dead birds tested.

Mosquitoes: No additional mosquito testing occurred in the month of November. In 2021, a total of 278 samples were positive for WNV and 4 for SLEV out of 3,052 tested.

State Surveillance:

Humans: A total of 14 new human cases have been reported since the previous report. So far in 2021, 106 human cases of WNV were reported in 26 counties including 8 from Tulare County. An additional 3 human cases of SLEV have also been reported.

Birds: There were no WNV positive dead birds since the last report. So far in 2021, 209 WNV positive dead birds have been reported from 19 counties.

Mosquitoes: Since the last report, 4 mosquito samples tested positive for WNV. In 2021, a total of 37,890 mosquito samples were tested for WNV with 2,260 samples positive from 25 counties. A total of 34,965 samples were also tested for SLEV with 44 SLEV positive samples from 8 counties.

IV. Expenditures & Revenues – 2021/22

TOTAL BUDGET \$3,974,072.78

EXPENDITURES – July 1, 2021 – November 30, 2021

Salaries	\$1,260,811.30
Services & Supplies	\$461,288.87
Tax Admin Fee	\$0.00
Capital	\$123,283.66
Long Term Debt	\$58,914.03
TOTAL EXPENDITURES	\$1,904,297.86

REVENUE RECEIVED – July 1, 2021 – November 30, 2021

July	\$137.48
August	\$0
September	\$12,309.21
October	\$35,667.25
November*	
TOTAL REVENUE TO DATE	\$48,113.94

V. Time Sheet Summary

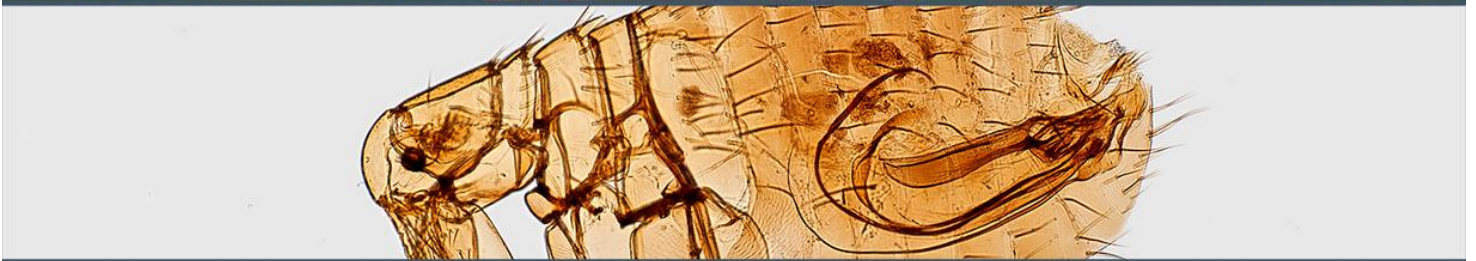
Month	Available Work Hrs	Sick Hrs Used	Total Hrs Available for Work	Pct. Of Hrs Avail for Work
July	5,376	119.25	5,256.75	97.79
August	5,808	210.00	5,598.00	96.40
September	5,712	134.50	5,577.50	97.65
October	4,200	105.50	4,094.50	97.49
November	2,584	40.00	2,544.00	98.46

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.

**November Revenue not available from Tulare County as of 12/3/21.*



Delta Mosquito and Vector Control District Strategic Plan 2021-2023



MANAGEMENT STATEMENT

Delta Mosquito and Vector Control District (DMVCD) has been serving the residents of Northern Tulare County since 1922. We work diligently to provide effective and efficient mosquito and vector control through scientific decision making, prudent financial planning, and standard integrated mosquito and vector management.

With the establishment of a new invasive mosquito species, redefining employee roles, and recent retirements, now is an ideal time to develop and implement a strategic plan for the District. Moving forward, the strategic plan will become standard and continuously developed to improve services to District residents.

The purpose of the strategic plan is to:

- Develop and shape the future of the District.
- Work towards a successful future.
- Improve on communication of the goals and needs of the District.
- Create performance and accountability measures for the District.

As we approach our 100-year anniversary of service, the DMVCD continues to strengthen our community relationships through thoughtful plans and effective resource allocations.



Figure 1. Delta Mosquito and Vector Control District Staff Photo, September 2021.

OUR HISTORY

In 1904, the first recorded mosquito control efforts in California were under the direction of University of California professors focused on salt-marsh mosquitoes in the San Francisco Bay marshlands. By 1908, malaria devastated the Central Valley, which led to the adoption of the “Mosquito Abatement Act” across California in 1915. This act has since been incorporated into the California Health and Safety Code, Division 3, which forms the basis for the creation, governing powers, and functions of current mosquito and vector abatement and control districts.

Delta Mosquito Abatement District was founded in 1922, covering 16 square miles, which at the time was the entire city of Visalia and some adjacent suburban areas. The District was formed in large part due to the efforts of the Visalia Woman’s Civic Club to eliminate malaria, the most prominent disease of the time. Over the following years, more land was annexed into the District, which currently stands with 712 square miles, covering most of northern Tulare County.

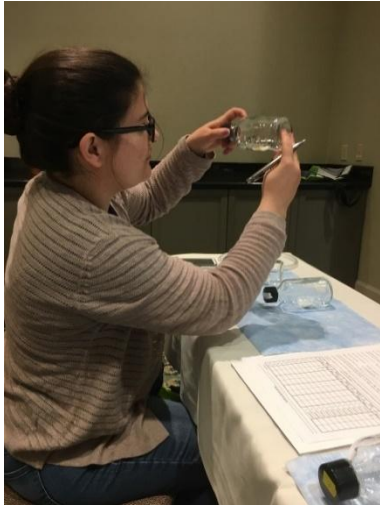
Although malaria is no longer an active threat in Tulare County, other mosquito-borne diseases threaten the public, either from our native *Culex* mosquitoes and the endemic West Nile virus, or the invasive *Aedes aegypti* mosquitoes and the diseases they are capable of transmitting.

In 2012, a new laboratory facility was built on District property to allow in-house testing of mosquito diseases. In 2021, a fish hatchery building was completed, allowing year round stock of mosquitofish to be available to District resident. Also in 2021, an assessment was passed for additional funding to help manage the invasive yellow fever mosquito, *Aedes aegypti*.



Figure 2. Delta Vector Control District Staff Photo, mid 1900’s.

OUR STRATEGY



Our Mission

Delta Mosquito and Vector Control District is committed to protecting the public's health from vector-borne diseases and discomfort by delivering exceptional services which preserve and enhance the quality of life and desirability of the area in order to make Tulare County a safe place to live, work, and raise a family.

Our Vision

The Delta Mosquito and Vector Control District will be the authority for vector control and vector-borne disease prevention in Northern Tulare County.

Our Values

- ❖ Provide continual surveillance of mosquitoes to determine the threat of disease transmission, and annoyance levels.
- ❖ Use safe integrated pest management methods to suppress mosquito populations.
- ❖ Promote cooperation and communication with property owners, residents, social and political groups, and governmental agencies.
- ❖ Environmental Stewardship
 - Ecologically responsible
 - Responsive to environmental changes
 - Emphasis on biorational treatments for mosquito control
 - Application of only EPA approved products
- ❖ Knowledgeable
 - Science and data-based decision making
 - Technology enabled
 - Safety program adherent
- ❖ Professional
 - Honest
 - Reliable
 - Respectful
 - Responsive
 - Committed
 - Inclusionary
 - Teamwork-oriented



ENVIRONMENTAL SCAN

An Environmental Scan is a self-assessment process that allows organizations to identify their internal and external strengths, weaknesses, and foreseeable changes that may impact service.

STRENGTHS

- Larval-based control program
- Financial stability and accountability
- Public accessibility to staff and District information
- Culture of independence that fosters effective collaboration
- Scientific and innovative methods to monitor mosquito and vector abundance
- In-house arbovirus testing for rapid results
- Well-established adult mosquito surveillance grid
- Agency transparency

WEAKNESSES

- Data sharing and integration of laboratory and operations
- Limited mosquito control products
- Response time to public requests for service
- Limited ability to increase scale of operations in a short amount of time
- Low diversity of revenue sources
- Insecticide resistance
- Aging fleet relies on manual transmissions while current workforce cannot drive manual transmissions
- Limited knowledge of other vectors within the District and their impact on residents
- Limited surveillance in agricultural and rural areas of the District

FORESEEABLE CHANGES THAT MAY IMPACT SERVICE DELIVERY

- Climate change
- Changes in regulations
- Human population growth
- Introduction of additional invasive vector species
- Emerging vector-borne diseases
- Natural disasters



2021 GOALS

Review and update training policies and programs

- *Objectives:* Improve consistency in service delivery, reliability of collected data, and retention of employees.
- *Tactic:* Review training as well as knowledge and skill gaps for the current season, identify training methods, create a method to evaluate training of staff, and update current training documents and resources. Must include training for Fieldseeker. Develop strategies for checkpoint evaluations of staff during the mosquito season.
- *Timeline:* Need to be updated for March/April 2022 training.

Integrate Fieldseeker as data collection and reporting tool into District activities

- *Objectives:* Integrate data sharing between Laboratory and Operations, improve data integrity
- *Tactic:* District zones will be redrawn. Each section will list any problems they had with Fieldseeker during the 2021 season and identify any other weaknesses or needs that were not met by the program. For each issue, figure out a workaround or the ideal solution. Issues will be divided into those that can be fixed by us and those that need Frontier Precision staff to address as well as prioritize. Higher priority issues will be addressed first. Develop a plan for routine data accuracy checks.
- *Timeline:* List of issues (ongoing), potential solutions (end of November), apply fixes (mid-December and ongoing).

California Special District Association District Transparency (CSDA)

- *Objectives:* Achieve CSDA Transparency Certificate of Excellence to demonstrate values of the District
- *Tactic:* Follow CSDA checklist to ensure all documents are completed, up to date, and posted appropriately.
- *Timeline:* Achieve Certificate by July 2021 Board of Trustees meeting, follow up for future certification by keeping documents necessary for future certification up to date.

Annual report streamlined

- *Objectives:* Reduce time spent editing the annual report and improve routine reporting throughout the year.
- *Tactic:* Decide what data from each section needs to be included, create a template that is easy to edit, and compile needed data monthly and/or quarterly.
- *Timeline:* December 17, 2021

Provide cyber security training for District employees and update security protocols

- *Objectives:* Reduce the risk of security breaches and loss of District data.
- *Tactic:* Evaluate current District knowledge of cyber security with EMD Networking Services, Inc., and develop a plan to specifically address the gaps in knowledge. Establish routine phishing assessments, ensure everyone who has computer access receive biannual cyber security training, including:
 - Anti-phishing training
 - Password creation
- *Timeline:* Evaluate with EMD in April/May, conduct assessments afterwards, begin schedule for training.

Finalize restructure of District services

- *Objectives:* Improve District services to residents, reduce response time to service requests, and eliminate duplication of services.

- *Tactics:*
 - Integrate *Aedes aegypti*, yellow fever mosquito, services with the *Culex* House Mosquito Program into the new Urban Vector Control Program under operations. Examine changing support for Urban Zone Teams and what's needed in terms of manpower and equipment.
 - Evaluate creating a dairy crew, redistributing Field Zone 2, and restructuring all Field Zones.
- *Timeline:* December 2021.

Conduct adulticide resistance testing in mosquitoes

- *Objectives:* Perform all core and supplemental competencies to be a fully capable vector control District.
- *Tactics:* Maintain susceptible and wild caught mosquito colonies that survive the winter in the insectary, have enough adult mosquitoes on hand for field cage trails during treatments, and begin routine pesticide resistance testing across the District,
- *Timeline:* First CDC biobottle assays (summer 2021).

Hire Community Education and Outreach Coordinator

- *Objectives:* Increase Outreach activities and engagement with the public
- *Tactics:* Create job description and list of job duties, utilizing the assistance of the public relations officers from other Districts to help prioritize skills and duties.
- *Timeline:* Item completed early fiscal year 2021-2022.

Safety

- *Objectives:* Increase safety awareness at the District.
- *Tactics:* Evaluate staff at the end of the 2021 mosquito season and distribute a certificate to the staff member who is deemed to have been the most safety conscious during his/her time. Continue monthly safety meetings with all District sections involved.
- *Timeline:* Observe Safety for the entire duration of the year, implement new safety procedures as items of concern occur.

2022 GOALS

Update all standard operating procedures (SOPs) and create SOPs as needed

- *Objectives:* Improve consistency in service delivery across all employees, reduce loss of historic knowledge when staff retire or leave the District, and reduce delays in services during unplanned absences by re-assigning staff to fill in.
- *Tactic:* Each section (Administration, Laboratory, and Operations) will create a list of all SOPs they currently have, including format and where they are located, and list any needed SOPs. Each section will create and implement a plan to review and update existing SOPs and create new ones.
- *Timeline:* List of SOPs should be completed by the end of January 2022, updating SOPs will be ongoing.

Develop a communication strategy

- *Objectives:* Provide unified messaging from the District and guide communication efforts to change resident behavior.
- *Tactic:* Review Mosquito and Vector Control Association of California (MVCAC) statewide and District Knowledge, Attitudes and Practices (KAP) study, choose goals for outreach for the year, identify key behaviors and target audiences, choose appropriate methods to reach audience, create and test key messages in a variety of formats, develop a plan to monitor effectiveness of outreach, schedule outreach as much as possible (social media posts, radio ads, etc.), and implement an outreach plan.
- *Timeline:* Begin planning in January, roll out the plan at timepoints agreed upon within the strategy and have analytics completed by December 2022.

Develop an Issues Management Strategy

- *Objectives:* Identify potential issues, reduce risk of those issues occurring, ensure that the District is prepared with a unified message, clarify roles and responsibilities in tracking and responding to issues as they arise.
- *Tactic:* Complete Strengths, Weaknesses, Opportunities, Threats (SWOT) analysis, identify potential issues, develop a plan to prevent issues where possible, create 2-3 key messages for issues that are likely to occur, develop position statements if necessary, create media intake and response logs, and develop training plan for supervisory staff.
 - Complete yearly training for all supervisory staff and anyone else deemed likely to need to respond in case of an issue.
- *Timeline:* As soon as possible

Develop a District specific Integrated Vector Management Plan

- *Objectives:* Provide evidence-based guidelines and information on surveillance and control efforts, improve consistency in service delivery across all employees, and reduce loss of knowledge when staff retire or leave the District.
- *Tactic:* Review current California Department of Public Health (CDPH) Mosquito-Borne Virus Surveillance & Response Plan, and CDPH Guidance for Surveillance of and Response to Invasive *Aedes* mosquitoes and Dengue, Chikungunya, and Zika in California, and develop an action list including weaknesses in the existing program and solutions.
- *Timeline:* Begin review in January, integrate plan into new budget.

Routinely test for larvicide and adulticide resistance in mosquitoes

- *Objectives:* Identify and manage pesticide resistance in the District, improve effectiveness of control efforts.

- *Tactics:* Sample mosquito larvae and adults across the District, conduct regular district wide resistance testing of both adulticides and larvicides, develop a rotational plan for chemicals across the District, routinely access adulticide treatments using field cage trials.
- *Timeline:* Conduct initial tests early in the season before ordering pesticides and at the end of season. Have a rotation plan of chemicals across the District.

Monthly Community Newsletter

- *Objectives:* Develop trust with community members and improve transparency
- *Tactics:* Identify topics and information of interest to community members, create a newsletter template, create a sign-up form on the website for the newsletter and other updates to create an automatic mailing list, distribute monthly reports during the mosquito season to interested community members, as well as city councils, and other key organizations.
- *Timeline:* Begin planning before the start of the year with the intention of updates taking place during “mosquito season” (March/April to October/November).

Review and update all district safety policies

- *Objectives:* Reduce accidents in the workplace and stay current with safety regulations
- *Tactic:* Have a full working list of all District safety policies, where they are located, and when they were last reviewed.
- *Timeline:* June 2022.

A1-Super Duty Upgrades

- *Objectives:* Increase the usability of the A1-Super Duty to ensure that applications are easier and can be conducted with increasing frequency.
- *Tactics:* Review upgrades that have been done by other districts and make a list of which upgrades to prioritize completing. Complete upgrades in the order of importance, while keeping an eye out for any other upgrades that other districts may find, or ones that our staff may want to implement.
- *Timeline:* As soon as feasible around other shop work.

Non-mosquito testing capability evaluation

- *Objectives:* Increase the capacity of the District to respond to a wider variety of vectors and vector borne diseases.
- *Tactics:* Hire an additional Biologist who is able to focus on this task. Evaluate testing capabilities within the laboratory setting, and begin to gather information from other Districts as well as testing options when possible. Evaluate trapping or surveillance capabilities based on recommendations from officials and other districts. Begin to list potential control strategies and their feasibility. Decide which vectors and vector-borne diseases to focus on initially, as well as plans to further expand the program into the future. Possible focuses: ticks, fleas, kissing bugs, etc.
- *Timeline:* Ensure preparation to purchase some items for trial in the new budget.

Operation in Underground Mosquito-Breeding Sources

- *Objectives:* Ensure that all potential mosquito-breeding sources in the District are being surveyed and treated appropriately.
- *Tactics:* Evaluate the actual mosquito production in a variety of underground sites and establish an Integrated Vector Management approach to address the problem. Some potential areas which are not being regularly monitored are:
 - Electrical utility vaults
 - Underground drain lines
 - Storm water manhole covers

- *Timeline:* Implement staffing needs prior to the start of the 2022 mosquito season, begin surveying and treating during the 2022 mosquito season.

Administrative Analyst Training

- *Objectives:* Ensure that Administrative Analyst is cross-trained with all of the Administrative Assistant's duties, so that during the Administrative Assistant's absence, tasks will still be performed and completed.
- *Tactics:* Set aside time for the Administrative Assistant to train the Administrative Analyst one on one and make a clear calendar of tasks and deadlines. Tasks include but are not limited to:
 - The audit
 - The budget
 - Doing payroll and vouchers
 - Other Post Employment Benefits (OPEB)
 - Day-to-day activities
- *Timeline:* Continuous, until training is complete.

Sterile Insect Technique (SIT) Collaboration with Oxitec and SIT Training

- *Objectives:* Evaluate the effectiveness of Sterile Insect Techniques (SIT) within the District, and ensure all staff are trained on the different types of SIT in order to answer questions posed by the public.
- *Tactics:* Collaborate with Oxitec LTD for a trial of their Friendly Mosquitoes in selected locations within the District. Use existing resources and create resources to assist with the education of staff.
- *Timeline:* Collaboration timeline will depend on the Environmental Protection Agency approval of Oxitec within California, ideally starting before the start of the 2022 mosquito season. Training will take place for full time staff by February and for seasonal staff during their seasonal start training.

Evaluation of QISTA SMART BAM Mosquito Trap

- *Objectives:* Evaluate the effectiveness of the QISTA SMART BAM Mosquito Trap in the Central Valley of California.
- *Tactics:* Monitor matched areas with either a QISTA or a Biogents Sentinel Trap, the current gold standard in trapping, evaluate catch rates and biting pressure.
- *Timeline:* Expect the updated/modified QISTA traps before the start of the 2022 mosquito season, evaluate for the remainder of the season and provide feedback by December 2022.

District of Distinction Certificate

- *Objectives:* Achieve the District of Distinction Certification from the Special District Leadership Foundation through the California Special District Association.
- *Tactics:* Follow the checklist to ensure all documents and activities are completed, up to date, and maintained.
- *Timeline:* Achieve Certificate by 2022 July Board of Trustees meeting, and follow up for future certification by keeping all documents and activities up to date.

Safety

- *Objectives:* Increase Safety Awareness at the District.
- *Tactics:* Update and create safety checks and protocols. Increase amount of safety training during the year. Develop a targeted calendar of safety training.
- *Timeline:* Have increased safety training ready for the training modules at the start of the 2022 mosquito season. Evaluate usefulness of additional safety training throughout the year to finalize the calendar by the end of 2022.

2023 GOALS

Drone Program

- *Objectives:* Develop an active unmanned Aircraft Systems/Drone Program to assist with mosquito surveillance and breeding control sources.
- *Tactics:* Ensure at least four staff achieve pilot licenses. Create a full protocol for use of drones written and confirmed. Ensure all paperwork is in order. Purchase a treatment drone. Conduct first rural treatment.
- *Timeline:* Ensure a plan is in place before the start of the 2023 mosquito season, include the drone on the budget, and ensure conducting the first rural treatment before the end of the season.

Government Finance Officers Association Award in Financial Reporting

- *Objectives:* Obtain this award for Excellence in Government Finance to prove the excellent care the District takes with its public funds.
- *Tactics:* Create a list of necessary documents and make sure all are available and up to date. Generate documents with appropriate approval where necessary. Be sponsored by a member of the Association and complete the application.
- *Timeline:* December 2023

Community School Program

- *Objectives:* Create an outreach program to schools which will help educate future generations and get citizen scientists involved and interested in mosquito and vector surveillance activities.
- *Tactics:* Contact other districts which have successful programs and learn about their resources. Make contacts at schools and partnerships with teachers to help ensure that materials fit into existing lesson requirements. Potentially hire staff to specifically run the program, or find out if it can be mostly done by the teachers with assistance from the Community Education and Outreach Coordinator or other staff.
- *Timeline:* Conduct at least one lesson at one school by December 2023.

Evaluation of In-2-Care

- *Objectives:* Evaluate the In-2-Care traps in the District and decide how feasible their deployment may be for the entire District versus hot spot areas during the 2023 mosquito season.
- *Tactics:* Monitor matched areas with and without In-2-Care intervention, and with their different quantities deployed in the areas.
- *Timeline:* Evaluation will take place during the 2023 mosquito season.

Knowledge, Attitudes, and Practices (KAP) survey

- *Objectives:* Evaluate outreach activities and plan future activities appropriately.
- *Tactics:* Work on questions with a consulting company who completes KAP surveys and ensure it administers the surveys. Compare results to the 2021 survey.
- *Timeline:* Conduct surveys during mosquito season. Complete KAP surveys every two years.

Vehicle Fleet update plan in place and functioning

- *Objectives:* Implement a clear schedule so there are fewer unexpected surprises and no times without sufficient vehicles.
- *Tactics:* Evaluate agreement with Enterprise from the past three years and design long term plans.
- *Timeline:* Plan in place by December 2023.

Implement other vectors surveillance program

- *Objectives:* Increase the capacity of the District to respond to a wider variety of vectors and vector-borne diseases.
- *Tactics:* Use knowledge from previous years evaluation to start a plan of additional vectors surveillance programs.
- *Timeline:* December 2023

Update Employee paperwork

- *Objectives:* Ensure compliance with local, state and federal laws; increase accountability for all training given; outline clear and concise rules and requirements for all staff.
- *Tactics:* Continue compiling and adding to the program, have finalized paperwork and plan to streamline the onboarding process, annual training, offboarding process and reporting paperwork.
- *Timeline:* April, 2023.

Review all historical documents

- *Objectives:* Ensure there is no loss of knowledge from historical documents in obsolete forms; use interesting historical documents for outreach.
- *Tactics:* Scan in historical documents that are useful, appropriately dispose of documents that are not necessary, and update historical documents that need updating.
- *Timeline:* December 2023.

Update California Environmental Quality Act (CEQA) document

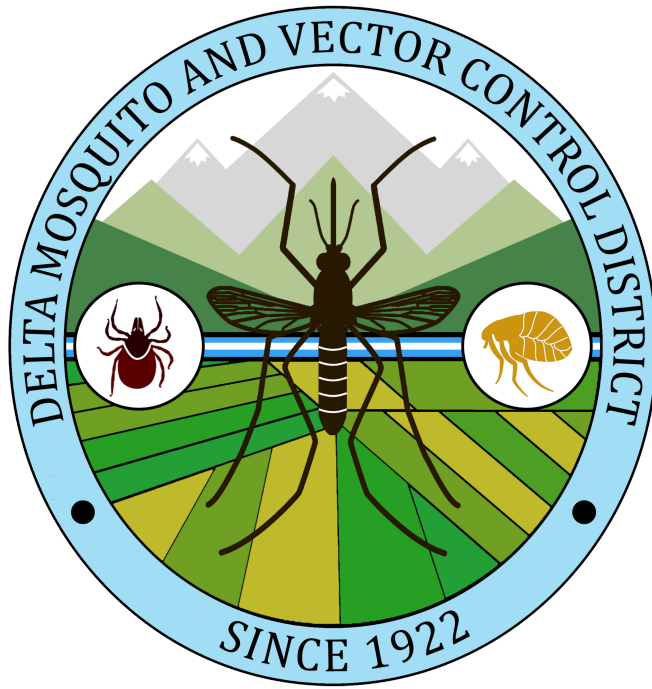
- *Objectives:* Ensure the CEQA document is updated and accurate to current activities.
- *Tactics:* Make and submit edits.
- *Timeline:* December 2023.

Evaluate all programs

- *Objectives:* Ensure that programs are operating at optimum levels.
- *Tactics:* Conduct a step by step evaluation of each program and implement improvements or a strategy for improvements if necessary.
- *Timeline:* Conduct evaluation during the mosquito and vector season and have an improvement plan ready before the end of the year.

Safety

- *Objectives:* Increase Safety Awareness at the District.
- *Tactics:* Evaluate the new safety protocols, training, and awards. Fill gaps that are found during evaluation with appropriate activity.
- *Timeline:* Ongoing.



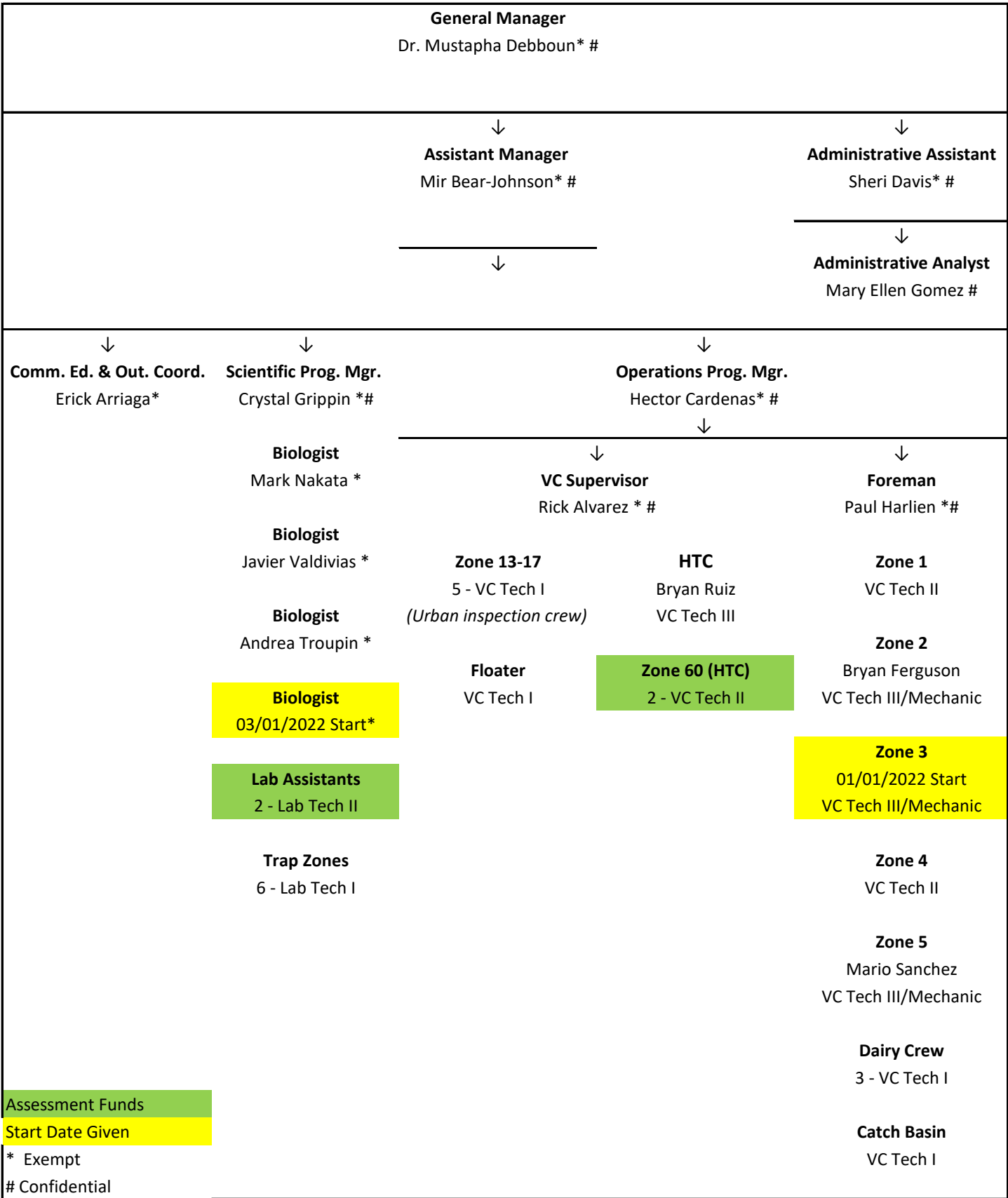
559-732-8606

www.DeltaMVCD.org

**1737 W. Houston Ave.
Visalia CA 93291**

6. Chain of Command and Hiring Additional Staff

The General Manager will present a restructured Chain of Command.



7. Salary Schedule

The Board will update the Salary Schedule to conform with CalPERS and 2022 minimum wage requirements.

RESOLUTION 2021-06
 SALARY SCHEDULE POLICY No. 2130 FOR INDIVIDUALS WITH FULL-TIME EMPLOYMENT

DELTA VECTOR CONTROL DISTRICT
 FISCAL YEAR 2021/2022 SALARY SCHEDULE

Effective January 1, 2022

GENERAL MANAGER	ANNUAL PER CONTRACT						160,668.75
	PAY STEPS: ANNUAL, MONTHLY & HOURLY – FULL-TIME & PART-TIME						
	STEP	1	2	3	4	5	
ASSISTANT MANAGER	ANNUAL	89,974.51	95,597.91	101,221.32	106,844.73	112,468.13	
	PER MONTH	7,497.88	7,966.49	8,435.11	8,903.73	9,372.34	
	PER HOUR			EXEMPT			
PROGRAM MANAGER	ANNUAL	80,848.52	85,901.55	90,954.58	96,007.61	101,060.64	
	PER MONTH	6,737.38	7,158.46	7,579.55	8,000.63	8,421.72	
	PER HOUR			EXEMPT			
BIOLOGIST	ANNUAL	75,257.24	79,960.82	84,664.40	89,367.98	94,071.55	
	PER MONTH	6,271.44	6,663.40	7,055.37	7,447.33	7,839.30	
	PER HOUR			EXEMPT			
FOREMAN	ANNUAL	73,907.63	78,526.85	83,146.08	87,765.31	92,384.53	
	PER MONTH	6,158.97	6,543.90	6,928.84	7,313.78	7,698.71	
	PER HOUR	35.54	37.76	39.98	42.20	44.42	
ADMINISTRATIVE ASSISTANT	ANNUAL	70,758.52	75,180.93	79,603.34	84,025.75	88,448.15	
	PER MONTH	5,896.54	6,265.08	6,633.61	7,002.14	7,370.68	
	PER HOUR			EXEMPT			
COMM ED & OUTREACH COORDINATOR	ANNUAL	65,488.59	69,581.62	73,674.66	77,767.70	81,860.73	
	PER MONTH	5,457.38	5,798.47	6,139.55	6,480.64	6,821.73	
	PER HOUR			EXEMPT			
ADMINISTRATIVE ANALYST I	ANNUAL	63,560.56	67,533.10	71,505.63	75,478.17	79,450.70	
	PER MONTH	5,296.71	5,627.76	5,958.80	6,289.85	6,620.89	
	PER HOUR	30.56	31.07	32.90	34.73	38.20	
V.C. SUPERVISOR	ANNUAL	61,375.47	65,211.43	69,047.40	72,883.37	76,719.33	
	PER MONTH	5,114.62	5,434.29	5,753.95	6,073.61	6,393.28	
	PER HOUR	29.51	31.36	33.20	35.04	36.89	
V.C. TECHNICIAN III	ANNUAL	55,784.20	59,270.71	62,757.22	66,243.73	69,730.24	
	PER MONTH	4,648.68	4,939.23	5,229.77	5,520.31	5,810.85	
	PER HOUR	26.82	28.50	30.18	31.85	33.53	
V.C. TECH III/ MECHANIC	ANNUAL	55,784.20	59,270.71	62,757.22	66,243.73	69,730.24	
	PER MONTH	4,648.68	4,939.23	5,229.77	5,520.31	5,810.85	
	PER HOUR	26.82	28.50	30.18	31.85	33.53	
CERTIFIED V.C. TECHNICIAN II	PER HOUR	26.82	28.50	30.18	31.85	33.53	
CERTIFIED V.C. TECHNICIAN I	PER HOUR	17.60	18.70	19.80	20.90	22.00	
V.C. TECHNICIAN I	PER HOUR	16.00	17.00	18.00	19.00	20.00	
LAB TECHNICIAN I	PER HOUR	16.00	17.00	18.00	19.00	20.00	

NOTE 1: INDICATED SALARY RATES DO NOT INCLUDE LONGEVITY PAY
 LONGEVITY PAY IS: 10 YEARS OF SERVICE = 5%, 20 YEARS OF SERVICE = 10%, 30 YEARS OF SERVICE = 15%.

8. Audit Report FY 2020/21

The General Manager will present the recently completed audit performed by Price, Paige and Company.



December 4, 2021

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

We have audited the financial statements of the governmental activities and the General Fund of Delta Mosquito and Vector Control District (the "District") for the year ended June 30, 2021. 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 17, 2021. 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 2021. 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.

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

tel 559.299.9540

fax 559.299.2344

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 December 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 the Board of Trustees and management of Delta Mosquito and Vector Control 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

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
VISALIA, CALIFORNIA**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2021**

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
JUNE 30, 2021**

TABLE OF CONTENTS

	<u>PAGE</u>
INTRODUCTORY SECTION:	
BOARD OF TRUSTEES	i
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
GOVERNMENTAL FUND BALANCE SHEET AND STATEMENT OF NET POSITION	7
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION	8
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES	9
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES	10
NOTES TO THE BASIC FINANCIAL STATEMENTS	11
REQUIRED SUPPLEMENTARY INFORMATION:	
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND	30
NOTES TO THE BUDGETARY COMPARISON SCHEDULE	31
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS.....	32
SCHEDULE OF CONTRIBUTIONS – OPEB	33
PROPORTIONATE SHARE OF NET PENSION LIABILITY	34
SCHEDULE OF CONTRIBUTIONS – PENSION.....	35
OTHER INDEPENDENT AUDITOR'S REPORT:	
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 <i>GOVERNMENT AUDITING STANDARDS</i>	39
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	41
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	42

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
JUNE 30, 2021**

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

THIS PAGE IS LEFT BLANK INTENTIONALLY.



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Delta Mosquito and Vector Control District (the "District"), as of and for the year ended June 30, 2021, 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. 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 Mosquito and Vector Control District as of June 30, 2021, and the respective changes in financial position 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 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 4, 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 in considering the District's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
December 4, 2021

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

This section of Delta Mosquito and 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, 2021. Please read it in conjunction with the District's financial statements, which immediately follows this section.

FINANCIAL HIGHLIGHTS

- ❖ The District's total assets were \$8,412,660 at June 30, 2021, which was a \$12,842 increase from the previous year.
- ❖ The District's total liabilities were \$3,288,143 at June 30, 2021, which was a \$94,400 increase from the previous year.
- ❖ The District's total net position was \$5,436,591 at June 30, 2021, which was a \$47,188 decrease from the previous year.
- ❖ The District's total revenue was \$3,272,425, which was a \$745,476 decrease from the previous year.
- ❖ During the year, the District's expenses were \$47,188 more than revenues generated.
- ❖ The District's total fixed assets, net of accumulated depreciation were \$3,985,214, which was a \$589,214 increase from the previous year

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented in this annual report include the activities of Delta Mosquito and 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 MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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>2021</u>	<u>2020</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
ASSETS:				
Current and other assets	\$ 4,371,939	\$ 4,972,172	\$ (600,233)	-12.07%
Capital assets	3,985,214	3,396,001	589,213	17.35%
Other post employment benefits asset	<u>55,507</u>	<u>31,645</u>	<u>23,862</u>	75.41%
Total assets	<u>\$ 8,412,660</u>	<u>\$ 8,399,818</u>	<u>\$ 12,842</u>	0.15%
DEFERRED OUTFLOWS OF RESOURCES:				
Pension deferrals	\$ 560,434	\$ 598,561	\$ (38,127)	-6.37%
Other post employment benefits deferrals	<u>28,003</u>	<u>52,180</u>	<u>(24,177)</u>	-46.33%
Total deferred outflows of resources	<u>\$ 588,437</u>	<u>\$ 650,741</u>	<u>\$ (62,304)</u>	-9.57%
LIABILITIES:				
Current liabilities	\$ 88,050	\$ 98,048	\$ (9,998)	-10.20%
Compensated absences	117,329	121,273	(3,944)	-3.25%
Long-term debt	930,409	1,020,000	(89,591)	-8.78%
Net pension liability	<u>2,152,355</u>	<u>1,954,422</u>	<u>197,933</u>	10.13%
Total liabilities	<u>\$ 3,288,143</u>	<u>\$ 3,193,743</u>	<u>\$ 94,400</u>	2.96%
DEFERRED INFLOW OF RESOURCES:				
Pension deferrals	\$ 119,294	\$ 177,341	\$ (58,047)	-32.73%
Other post employment benefits deferrals	<u>157,069</u>	<u>195,696</u>	<u>(38,627)</u>	-19.74%
Total deferred inflows of resources	<u>\$ 276,363</u>	<u>\$ 373,037</u>	<u>\$ (96,674)</u>	-25.92%
NET POSITION:				
Invested in capital assets	\$ 3,054,805	\$ 2,820,015	\$ 234,790	8.33%
Unrestricted	<u>2,381,786</u>	<u>2,663,764</u>	<u>(281,978)</u>	-10.59%
Total net position	<u>\$ 5,436,591</u>	<u>\$ 5,483,779</u>	<u>\$ (47,188)</u>	-0.86%

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.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Condensed Statement of Activities

	<u>2021</u>	<u>2020</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
REVENUES:				
Program revenues:				
Charges for current services	\$ 12,352	\$ 7,064	\$ 5,288	74.86%
Other income	30,652	119,295	(88,643)	-74.31%
General revenues:				
Property taxes	3,164,919	3,793,997	(629,078)	-16.58%
Interest income	63,561	96,477	(32,916)	-34.12%
Other governmental	941	1,068	(127)	-11.89%
Total revenues	<u>3,272,425</u>	<u>4,017,901</u>	<u>(745,476)</u>	<u>-18.55%</u>
EXPENSES:				
Vector Control	<u>3,319,613</u>	<u>3,445,930</u>	<u>(126,317)</u>	<u>-3.67%</u>
CHANGE IN NET POSITION	<u>(47,188)</u>	<u>571,971</u>	<u>(619,159)</u>	<u>-108.25%</u>
BEGINNING NET POSITION	<u>5,483,779</u>	<u>4,911,808</u>	<u>571,971</u>	<u>11.64%</u>
ENDING NET POSITION	<u>\$ 5,436,591</u>	<u>\$ 5,483,779</u>	<u>\$ (47,188)</u>	<u>-0.86%</u>

Explanation of changes in select line items:

- ❖ Revenues decreased due to the expiration of the benefit assessment, which ended in June 2020.
- ❖ Expenses decreased due to a decrease in salaries and chemical supplies during the year.

CAPITAL ASSET AND DEBT ADMINISTRATION

At June 30, 2021, the District had invested \$3,985,214 in capital assets, including machinery and equipment. This amount represents a net increase (including additions and deductions) of \$589,214. Details to net capital assets are as follows:

	<u>2021</u>	<u>2020</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
Land	\$ 8,776	\$ 8,776	\$ -	0.00%
Construction in progress	-	734,933	(734,933)	-100.00%
Buildings & improvements	2,437,875	1,016,760	1,421,115	139.77%
Multi-purpose/lab building	2,825,672	2,825,672	-	0.00%
Vehicles	782,741	782,741	-	0.00%
Equipment	<u>445,273</u>	<u>439,647</u>	<u>5,626</u>	<u>1.28%</u>
Total capital assets	6,500,337	5,808,529	691,808	11.91%
Accumulated depreciation	<u>(2,515,123)</u>	<u>(2,412,529)</u>	<u>(102,594)</u>	<u>4.25%</u>
Net capital assets	<u>\$ 3,985,214</u>	<u>\$ 3,396,000</u>	<u>\$ 589,214</u>	<u>17.35%</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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. 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 MOSQUITO AND VECTOR CONTROL DISTRICT
GOVERNMENTAL FUND BALANCE SHEET AND STATEMENT OF NET POSITION
JUNE 30, 2021

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and investments	\$ 4,370,716	\$ -	\$ 4,370,716
Accounts receivable	1,223	-	1,223
Capital assets, net of accumulated depreciation	-	3,985,214	3,985,214
Other post employment benefits asset	-	55,507	55,507
	<u>4,371,939</u>	<u>4,040,721</u>	<u>8,412,660</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	-	560,434	560,434
Other post employment benefits deferrals	-	28,003	28,003
	<u>-</u>	<u>588,437</u>	<u>588,437</u>
LIABILITIES			
Accounts payable	30,387	-	30,387
Accrued expenses	11,344	-	11,344
Payroll liabilities	14,705	-	14,705
Accrued interest	-	31,614	31,614
Due in one year:			
Compensated absences	-	70,397	70,397
Lease payable	-	92,145	92,145
Due in more than one year:			
Compensated absences	-	46,932	46,932
Lease payable	-	838,264	838,264
Net pension liability	-	2,152,355	2,152,355
	<u>56,436</u>	<u>3,231,707</u>	<u>3,288,143</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	-	119,294	119,294
Other post employment benefits deferrals	-	157,069	157,069
	<u>-</u>	<u>276,363</u>	<u>276,363</u>
FUND BALANCE/NET POSITION			
Fund balance:			
Unassigned	4,315,503	(4,315,503)	-
	<u>4,315,503</u>	<u>(4,315,503)</u>	<u>-</u>
Net position:			
Net investment in capital assets	-	3,054,805	3,054,805
Unrestricted	-	2,381,786	2,381,786
	<u>-</u>	<u>5,436,591</u>	<u>5,436,591</u>
Total fund balance/net position	<u>\$ 4,315,503</u>	<u>\$ 1,121,088</u>	<u>\$ 5,436,591</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021**

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

Total fund balance	\$ 4,315,503
Capital assets used in governmental activities are not current financial resources; therefore, they are not reported in the General Fund.	3,985,214
Net OPEB asset is not an available resource and, therefore, is not reported in the General Fund.	55,507
Net pension liability is not due and payable in the current period and, therefore, are not reported in the General Fund.	(2,152,355)
Compensated absences are not due and payable in the current period; therefore, they are not reported in the General Fund.	(117,329)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the General Fund.	(962,023)
Pension related deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	441,140
Other post employment benefits deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	<u>(129,066)</u>
Total net position	<u>\$ 5,436,591</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Program revenues:			
Charges for current services	\$ 12,352	\$ -	\$ 12,352
Other income	30,652	-	30,652
General revenues:			
Property taxes	3,164,919	-	3,164,919
Interest income	63,561	-	63,561
Other governmental	<u>941</u>	<u>-</u>	<u>941</u>
 Total revenues	 <u>3,272,425</u>	 <u>-</u>	 <u>3,272,425</u>
EXPENDITURES			
Vector control:			
Salaries	1,624,012	(3,944)	1,620,068
Benefits	537,448	139,701	677,149
Services and supplies	642,671	(4,559)	638,112
Payroll taxes	186,467	-	186,467
Liability insurance	59,447	-	59,447
Depreciation	-	110,251	110,251
Capital outlay	697,992	(694,905)	3,087
Debt service:			
Principal	89,591	(89,591)	-
Interest	<u>24,228</u>	<u>804</u>	<u>25,032</u>
 Total expenditures	 <u>3,861,856</u>	 <u>(542,243)</u>	 <u>3,319,613</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(589,431)</u>	 <u>542,243</u>	 <u>(47,188)</u>
 Net change in fund balance/net position	 (589,431)	 542,243	 (47,188)
 Fund balance/net position, beginning of year	 <u>4,904,934</u>	 <u>578,845</u>	 <u>5,483,779</u>
 Fund balance/net position, end of year	 <u>\$ 4,315,503</u>	 <u>\$ 1,121,088</u>	 <u>\$ 5,436,591</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND 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, 2021**

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

Net change in fund balance	\$ (589,431)
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.	699,464
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.	(110,251)
Repayment of debt principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Position.	89,591
Interest expense accrued in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the General Fund.	(804)
Compensated absences in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the General Fund.	3,944
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.	(178,013)
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>38,312</u>
Net change in net position	<u><u>\$ (47,188)</u></u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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 Mosquito and 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 5, 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 MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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 MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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 Mosquito and 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 MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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 Trustees. These amounts cannot be used for any other purpose unless the Trustees 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 Trustees or through the Trustees 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 MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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.

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, 2021 consist of the following:

Cash in County of Tulare's investment pool	\$ 4,352,021
Cash in bank	<u>18,695</u>
Total	<u>\$ 4,370,716</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 MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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, 2021, none of the District's 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, 2021.

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, 2021, please refer to the Tulare County's annual comprehensive financial report which is available on Tulare County's website.

Concentration of Credit Risk

Concentration of credit risk is the risk that the failure of any one issuer would place an undue financial burden on the District. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the California Government Code. As of June 30, 2021, there were no investments in any one issuer (other than external investment pools) 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 MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 – CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance June 30, 2020	Additions	Disposals	Balance June 30, 2021
Capital Assets:				
Land	\$ 8,776	\$ -	\$ -	\$ 8,776
Construction in progress	734,933	690,683	(1,425,616)	-
Buildings & improvements	1,016,760	1,425,616	(4,501)	2,437,875
Multi-purpose/lab building	2,825,672	-	-	2,825,672
Vehicles	782,741	-	-	782,741
Equipment	439,647	8,827	(3,201)	445,273
Accumulated depreciation	<u>(2,412,528)</u>	<u>(110,251)</u>	<u>7,656</u>	<u>(2,515,123)</u>
Capital assets, net of accumulated depreciation	<u>\$ 3,396,001</u>	<u>\$ 2,014,875</u>	<u>\$ (1,425,662)</u>	<u>\$ 3,985,214</u>

Depreciation expense for the year ended June 30, 2021 was \$110,251.

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:

Fiscal Year End	June 30, 2021
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019, to June 30, 2020
Valuation Date	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 MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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 during the valuation period was \$108.80 per month in 2019 and increased to \$118.15 per month in 2020. The MEC will increase to \$128.70 per month in 2021. 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	\$ 1,481.10
Couple	\$ 1,481.10
Family	\$ 1,481.10

As of the June 30, 2019 actuarial valuation, 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 6.25%, the long term expected return on trust assets as of the measurement date.

Employees Covered

As of the June 30, 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
Inactive employees entitled to but not yet receiving benefit payments	1
Total	19

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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, 2020 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, 2020 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 MacLeod Watts Scale 2018 applied generationally from 2015.

Long term return on assets – 6.25% as of June 30, 2020, and June 30, 2019 net of plan investment expenses

Healthcare cost trend rate—The PEMHCA minimum required contribution (“MEC”) is assumed to increase annually by 4.0%.

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 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements. The representative mortality rates were the published CalPERS rates, adjusted to back out 15 years of Scale MP 2016 to central year 2015.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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 6.25 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, 2020 <i>(Measurement Date June 30, 2019)</i>	\$ 515,620	\$ 547,265	\$ (31,645)
Changes recognized for the measurement period:			
Service cost	20,385	-	20,385
Interest	33,051	-	33,051
Differences between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions-employer	-	46,366	(46,366)
Net investment income	-	31,217	(31,217)
Benefit payments	(14,388)	(14,388)	-
Administrative expense	-	(285)	285
Net Changes	39,048	62,910	(23,862)
Balance at June 30, 2021 <i>(Measurement Date June 30, 2020)</i>	\$ 554,668	\$ 610,175	\$ (55,507)

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, 2020, is as follows:

	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net OPEB Liability	\$ 7,034	\$ (55,507)	\$ (108,290)

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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, 2020, is as follows:

	1% Decrease <u>5.50%</u>	Current Discount Rate <u>6.50%</u>	1% Increase <u>7.50%</u>
Net OPEB Liability	\$ (118,469)	\$ (55,507)	\$ 20,613

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$16,749. At June 30, 2021, 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	\$ -	\$ 99,097
Differences Between Expected and Actual Experience	-	57,972
Net difference between projected and actual earnings on OPEB		
Plan Investments	6,558	-
Contributions made subsequent to the measurement date	<u>21,445</u>	<u>-</u>
Total	<u>\$ 28,003</u>	<u>\$ 157,069</u>

The amount of \$21,445 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as an increase in the net OPEB asset in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2022	\$ (35,274)
2023	(36,556)
2024	(38,290)
2025	(20,281)
2026	(9,857)
Thereafter	<u>(10,253)</u>
	<u>\$ (150,511)</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5 – DELTA MOSQUITO AND 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, 2021 are summarized as follows:

	<u>1st Tier</u>	<u>PEPRA</u>
	Prior to	On or after
Hire date	January 1, 2013	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	8.00%	6.75%
Required employer contribution rates	14.729%	7.732%

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 \$132,655 for the fiscal year ended June 30, 2021.

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, 2021 were \$267,698.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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

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

As of June 30, 2021, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$2,152,355.

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, 2020, 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, 2019, rolled forward to June 30, 2020, 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, 2019 and 2020 was as follows:

Proportion - June 30, 2019	0.0488%
Proportion - June 30, 2020	0.0510%
Change - increase (decrease)	0.0022%

For the year ended June 30, 2021, the District recognized pension expense of \$450,752. At June 30, 2021, 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	\$ 272,739	\$ -
Changes in assumptions	-	15,351
Differences between actual and expected experience	110,917	-
Net differences between projected and actual earnings on plan investments	63,939	-
Change in employer's proportion	104,077	15,562
Differences between the employer's actual contributions and the employer's proportionate share of contributions	<u>8,762</u>	<u>88,381</u>
Total	<u>\$ 560,434</u>	<u>\$ 119,294</u>

The amount of \$272,739 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, 2022. 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>	
2022	\$ 26,536
2023	64,932
2024	46,265
2025	30,668
2026	-
Thereafter	-

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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

Actuarial Assumptions

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
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, 2019 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 MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5 – DELTA MOSQUITO AND 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:

Asset Class (a)	New Strategic Allocation	Real Return Years 1-10(b)	Real Return Years 11+(c)
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:

Discount Rate -1%	Current Discount Rate	Discount Rate +1%
6.15%	7.15%	8.15%
\$ 3,479,261	\$ 2,152,355	\$ 1,055,974

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, 2021.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

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, 2020	Additions	Deletions	Balances June 30, 2021	Amounts Due Within One Year
Long-Term Debt:					
<i>Direct Borrowings:</i>					
Lease Payable	\$ 1,020,000	\$ -	\$ (89,591)	\$ 930,409	\$ 92,145
Total Direct Borrowings:	<u>1,020,000</u>	<u>-</u>	<u>(89,591)</u>	<u>930,409</u>	<u>92,145</u>
Compensated absences	<u>121,273</u>	<u>14,099</u>	<u>(18,043)</u>	<u>117,329</u>	<u>70,397</u>
Total long-term debt	<u>\$ 1,141,273</u>	<u>\$ 14,099</u>	<u>\$ (107,634)</u>	<u>\$ 1,047,738</u>	<u>\$ 162,542</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, 2021, the lease payable outstanding amounted to \$930,409.

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 June 30, 2021 are as follows:

Fiscal Years ending June 30,	Principal	Interest	Total
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	103,107	14,721	117,828
2027-2030	<u>442,664</u>	<u>28,649</u>	<u>471,313</u>
	<u>\$ 930,409</u>	<u>\$ 130,044</u>	<u>\$ 1,060,453</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 7 – INSURANCE COVERAGES

The District has the following coverages in force as of June 30, 2021:

Liability Limits:

General Liability, Automobile Liability and Errors & Omissions	\$1,000,000 per occurrence
Employment Practices Liability	\$3,000,000 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	\$400,000,000 per occurrence
Auto Physical Damage Program	\$50,000 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.

NOTE 9- UNCERTAINTY

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. 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.

THIS PAGE IS LEFT BLANK INTENTIONALLY.

REQUIRED SUPPLEMENTARY INFORMATION

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes:				
Current secured	\$ 2,349,145	\$ 2,349,145	\$ 2,453,469	\$ 104,324
Current unsecured	135,116	135,116	146,449	11,333
Prior secured	47,655	47,655	60,401	12,746
Prior unsecured	1,818	1,818	1,622	(196)
State homeowner's property tax relief	18,644	18,644	18,375	(269)
Pass through income	334,988	334,988	466,940	131,952
Interest income	79,586	79,586	63,561	(16,025)
Charges for current services	6,953	6,953	12,352	5,399
Other governmental income	-	-	941	941
Assessments	-	-	17,663	17,663
Other income	-	-	30,652	30,652
	<u>2,973,905</u>	<u>2,973,905</u>	<u>3,272,425</u>	<u>298,520</u>
EXPENDITURES				
Current:				
Salaries and employee benefits	2,609,588	2,609,588	2,347,927	261,661
Services and supplies	737,195	737,195	702,118	35,077
Debt service	113,819	113,819	113,819	-
Capital outlay	133,801	133,801	697,992	(564,191)
	<u>3,594,403</u>	<u>3,594,403</u>	<u>3,861,856</u>	<u>(267,453)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(620,498)</u>	<u>(620,498)</u>	<u>(589,431)</u>	<u>31,067</u>
Net change in fund balance	<u>\$ (620,498)</u>	<u>\$ (620,498)</u>	<u>(589,431)</u>	<u>\$ 31,067</u>
Fund balance, July 1, 2020			<u>4,904,934</u>	
Fund balance, June 30, 2021			<u>\$ 4,315,503</u>	

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021, expenditures exceeded appropriations in the following categories:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Capital outlay	(564,191)

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

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	\$ 20,385	\$ 21,074	\$ 20,411	\$ 22,367
Interest on the total OPEB liability	33,051	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	(14,388)	(8,789)	(5,188)	(6,348)
Net Changes in total OPEB liability	39,048	(29,179)	49,740	(155,597)
Total OPEB liability - beginning	515,620	544,799	495,059	650,656
Total OPEB liability - ending (a)	\$ 554,668	\$ 515,620	\$ 544,799	\$ 495,059
Plan Fiduciary Net Position				
Contribution - employer	\$ 46,366	\$ 39,781	\$ 66,851	\$ 69,600
Net investment income	31,217	35,688	20,262	15,186
Benefit payments	(14,388)	(8,789)	(5,188)	(6,348)
Administrative expense	(285)	(110)	(238)	(197)
Other Expenses	-	-	(528)	-
Net change in plan fiduciary net position	62,910	66,570	81,159	78,241
Plan fiduciary net position - beginning	547,265	480,695	399,536	321,295
Plan fiduciary net position - ending (b)	\$ 610,175	\$ 547,265	\$ 480,695	\$ 399,536
Net OPEB liability (asset) - ending (a) - (b)	\$ (55,507)	\$ (31,645)	\$ 64,104	\$ 95,523
Plan fiduciary net position as a percentage of the total OPEB liability	110.01%	106.14%	88.23%	80.70%
Covered employee payroll	\$ 1,360,437	\$ 1,312,297	\$ 1,093,705	\$ 1,093,868
District's net OPEB liability as a percentage of covered-employee payroll	-4.08%	-2.41%	5.86%	8.73%
Measurement date	6/30/2020	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 MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – OPEB
LAST TEN FISCAL YEARS*
FOR THE PERIODS ENDED JUNE 30**

	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ 12,004	\$ 31,978	\$ 30,992	\$ 61,663
Contributions in relation to the ADC	<u>21,445</u>	<u>46,248</u>	<u>39,781</u>	<u>71,922</u>
Contribution deficiency (excess)	<u>\$ (9,441)</u>	<u>\$ (14,270)</u>	<u>\$ (8,789)</u>	<u>\$ (10,259)</u>
Covered employee payroll	\$ 1,354,947	\$ 1,360,437	\$ 1,312,297	\$ 1,093,868
Contributions as a percentage of covered-employee payroll	1.58%	3.40%	3.03%	6.58%
Valuation Date	6/30/2019	6/30/2019	7/1/2017	7/1/2017

*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

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

Notes to schedule:

*Actuarial methods and assumption used to set the actuarially determined contributions for the years presented were from the respective actuarial reports available for those periods.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value
Inflation	2.75%
Payroll Growth	3.25% per annum, In aggregate

Healthcare cost-trend rates

Effective January 1	Premium Increase	Effective January 1	Effective January 1	Premium Increase
2019	7.50%	2022	2022	6.00%
2020	7.00%	2023	2023	5.50%
2021	6.50%	2024 & Later	2024 & Later	5.00%

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

Mortality MacLeod Watts Scale 2018 applied generationally

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.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
 PROPORTIONATE SHARE OF NET PENSION LIABILITY
 FOR THE YEAR ENDED JUNE 30, 2021
 LAST 10 YEARS***

	2015	2016	2017	2018	2019	2020	2021
Proportion of the net pension liability	0.0528%	0.0537%	0.0521%	0.0494%	0.0468%	0.0488%	0.0510%
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	\$ 2,152,355
Covered payroll	\$ 1,077,721	\$ 1,085,696	\$ 1,078,642	\$ 1,091,618	\$ 1,267,463	\$ 1,363,308	\$ 1,472,124
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%	146.21%
Plan fiduciary net position as a percentage of the total pension liability	82.36%	80.39%	77.44%	76.89%	80.10%	77.84%	78.41%

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 MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSION
FOR THE YEAR ENDED JUNE 30, 2021
LAST 10 YEARS***

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Actuarially required contribution (actuarially determined)	\$ 146,505	\$ 158,882	\$ 289,971	\$ 312,749	\$ 311,989	\$ 224,944	\$ 267,698	\$ 272,739
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>	<u>272,739</u>
Contribution deficiency (excess)	<u>\$ -</u>	<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	\$ 1,472,124
Contributions as a percentage of covered payroll	14.31%	14.74%	26.71%	28.99%	28.58%	17.75%	19.64%	18.53%

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

THIS PAGE IS LEFT BLANK INTENTIONALLY.

OTHER INDEPENDENT AUDITOR'S REPORT

THIS PAGE IS LEFT BLANK INTENTIONALLY.



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 Mosquito and 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 Mosquito and Vector Control District (the "District"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 4, 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 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
December 4, 2021

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

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 MOSQUITO AND VECTOR CONTROL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

FINANCIAL STATEMENT FINDINGS

None reported.

9. New Updated District Sign

The General Manager will request from the Board of Trustees to approve the replacement of the old outdoor District sign.



2Market Visuals
 903 East Douglas St.
 Suite B
 Visalia, CA 93292
 Ph: (559) 625-5230
 Email: jon@2marketvisuals.com

Estimate #: 13827

Created Date: 11/16/2021 3:01:00PM	Prepared For: Delta Mosquito & Vector Control District
Salesperson: House Account	Contact: Erick Arriaga, Administrative
Email:	Office Phone: (559) 732-8606
Phone: N/A	Cell Phone: (559) 909-8678
Fax: N/A	Email: erickarriaga@deltavcd.com
Entered by: Tony Koster	Address: 1737 West Houston Ave. Visalia, CA 93291

Description: Exterior Monument Sign with Dimensional Lettering

	Quantity	Price	Discount	Unit Price	Subtotal
1 Product: Large Format Prints	2	\$6,996.51	\$517.99	\$3,239.26	\$6,478.52
Description: 100" x 60" - Full Color print - on Premium Cast Vinyl - with Luster laminate - mounted on Aluminum Composite - Dimensional Logo & Lettering (1/2" & 3/8" Acrylic) Flush Mounted to face of sign INSTALLATION NOT INCLUDED <ul style="list-style-type: none"> • 2- 100 in (W) x 60 in (H) Single Sided Print(s) made from IJ180 Premium Cast Vinyl stock material • Mounted on: Compbond 3mm 60x120 Aluminum Composite, 3mm 60x120 Aluminum Composite • Laminated with 3M 8519 Premium Cast Luster Lamination on face 					

Notes This estimate will be valid for 30 days from the date it is presented. A 50% deposit is due before work is begun, and the remaining balance in full is due upon completion of the project.

Estimate Total:	\$6,996.51
Discounts:	\$517.99
Subtotal:	\$6,478.52
Taxes:	\$550.67
Total:	\$7,029.19

Client Reply Request

Estimate Accepted "As Is". Please proceed with Order. Other: _____

Changes required, please contact me. **SIGN:** _____ **Date:** / /

Print Date: 11/30/2021 10:22:40AM



10. Use of Aerial Technology for Mosquito Control

The General Manager will request from the Board of Trustees to approve the purchase of a package of Unmanned Aircraft Systems to control mosquitoes.



524 Galveston St
 West Sacramento, CA
 95691
 916-374-9900
 800-533-0816
 FAX 916-374-0900

Leading Edge Aerial Technologies Price Schedule 2021

Contact: Mir Bear-Johnson

Agency: Delta MVCD

Item #	Quantity	Description	UOM	Unit Price	Total
--------	----------	-------------	-----	------------	-------

Unmanned Aircraft Systems

1513661	1	PrecisionVision 35X UAS	Ea	\$28,985.00	\$28,985.00
1513289	1	LEAT Ground Control Station	Ea	\$3,895.00	\$3,895.00
1513290	1	LEAT Annual GCS Software License	Ea	\$1,595.00	\$1,595.00

Payload Systems

1513249	1	Granular Payload System	Ea	\$4,495.00	\$4,495.00
1513240	1	Liquid Payload System	Ea	\$1,995.00	\$1,995.00
1513251	1	Adulticide Payload System	Ea	\$3,995.00	\$3,995.00

Batteries & Chargers

1513287	6	LEAT Battery Charger	Ea	\$1,390.00	\$8,340.00
1513286	2	LEAT 18ah 22.2 Volt Battery Set	Set	\$1,590.00	\$3,180.00

Training

1513292	1	LEAT Certificate of Authorization Submission	Ea	\$1,995.00	\$1,995.00
	1	LEAT COA Manufacturer Discount	Ea	\$ (395.00)	\$ (395.00)
1513291	1	LEAT Aerial Application Course	Ea	\$1,695.00	\$1,695.00

Subtotal	\$59,775.00
----------	-------------

Shipping	FREE
----------	------

Taxes	
-------	--

Total:	
--------	--

Notes:

This price schedule is valid for 2021. The prices quoted do not include any sales tax. Sale tax will be added at time of invoicing.

Joe Camacho

Vector Specialist

916-291-3173

Sales Representative

joe.camacho@target-specialty.com

11. Equipment Loan Policy

The General Manager will present a new policy for consideration to the Board of Trustees.

Delta Mosquito and Vector Control District

— MANUAL of POLICIES —

POLICY TITLE

DISTRICT EQUIPMENT LOAN POLICY

POLICY NUMBER

XXXX

XXXX.1 This policy is created to provide the staff borrower with a clear understanding of his/her responsibilities when borrowing District property. This policy is a privilege and may be halted at any time by the General Manager due to:

- Negligence
- Misuse
- Unreported Damage
- Failure to Return Items in a Timely Manner
- Failure to appropriately request the equipment
- Excessive wear and tear

XXXX.2 The borrower shall assume all responsibility for any damage to borrowed equipment and is responsible for informing the District Manager of the damage at the earliest opportunity. The borrower also assumes all liability for any injury which may occur from the use of this equipment while in his/her custody.

XXXX.3 Some equipment is vital to District operations and therefore may only be available for a limited amount of time, or not at all.

XXXX.4 The return date must be decided and agreed upon before the loaning of equipment is allowed. The loan of equipment must be approved by the General Manager, direct supervisor of the employee, and supervisor in charge of the specific item of equipment.

Delta Mosquito and Vector Control District

— **MANUAL of POLICIES** —

District Equipment Loan Request Form

Item requested:	
Department Item belongs to:	
Date of Loan Start:	
Date of Loan End:	

I agree to the following items:

Initials	
	To return the equipment item no later than the time listed as Loan End above.
	To assume all responsibility for any damage to the equipment.
	To report any damage to the District at the earliest opportunity.
	To reimburse up to the full cost of the equipment depending on the amount of damage/loss of equipment.
	To assume all liability or injury which may occur from the use of this equipment while in my custody.

		Date:
Request made by: (Print name)		
Request made by: (signature)		
Direct Supervisor (signature)		
Equipment Supervisor (Signature)		
General Manager (signature)		

12. Holiday Gift

The General Manager will request the Board of Trustees to approve a Save Mart Holiday grocery gift card in the amount of \$50.00 to each employee. The amount will be added to the employees' W-2.

13. January Meeting

Due to the holidays, the General Manager will request to cancel the regular Board of Trustees meeting in January 2022.

14. February Meeting

The General Manager will request moving the February Board meeting to February 2, 2022 due to conflict with the MVCAC annual conference.

15. Closed Session §54957

General Manager Employment Agreement.

16. Adjournment

Adjourn the meeting of the Board of Trustees to reconvene on Wednesday, February 2, 2022 at 4:30 p.m. in the Delta Vector Control District Boardroom, 1737 W. Houston Ave., Visalia, CA.