



Butte County Mosquito and Vector Control District

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www.BCMVCD.com

Matthew C. Ball
Manager

AGENDA

**REGULAR MEETING OF THE BOARD OF TRUSTEES
NOVEMBER 11, 2020 4:00 PM
LOCATION: TELECONFERENCE - SEE BELOW**

IMPORANT NOTICE REGARDING COVID-19 AND TELECONFERENCED MEETINGS:

Based on the mandates by the Governor in Executive Order 33-20 to shelter in place and the guidance from the CDC, to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time.
- The meeting will be conducted via teleconference using Zoom in accordance with the Governor's EO N-29-20
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

HOW TO OBSERVE THE MEETING:

Telephone: Listen to the meeting live by calling Zoom at 1-669-900-9128 enter the Meeting ID# 641 417 3404 followed by the pound (#) key. More phone numbers can be found on Zoom's website at <https://us02web.zoom.us/j/6414173404>

Computer: Watch the live streaming of the meeting from a computer by navigating to the Zoom link <https://us02web.zoom.us/j/6414173404> using a computer with internet access that meets Zoom's system requirements (see <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)

Mobile: Log in through the Zoom mobile app on a smartphone and enter Meeting ID# 641 417 3404.

HOW TO SUBMIT PUBLIC COMMENTS:

Written / Read Aloud: Please email your comments to matthewcball@att.net, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 3:00 PM the day of the meeting will be included in the minutes and provided to the Trustees at the meeting. Comments received after this time will be treated as telephonic/electronic comments.

Telephonic / Electronic Comments: During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. A short recess (generally less than 3 minutes) will take place during the time public comment is open to allow the comments to be collected. Please email your comments to matthewcball@att.net, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. Once the public comment period is closed, all comments timely received will be read aloud. Comments received after the close of the public comment period will be added to the record after the meeting.

ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Matt Ball, District Manager, at least 48 hours before the meeting at (530) 533-6038. Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility. All requests for special accommodations and/or alternative format documents must be made 48 hours prior to the meeting.

PUBLIC RECORDS:

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Board. The Board has designated the District's website located at <https://www.ButteMosquito.com> as the place for making those public records available for inspection. The documents may also be obtained by calling the District Manager.

1. **Regular Board of Trustees Meeting Time:** 4:00 PM **Date:** November 11, 2020
2. **Call to Order** – 4:00 PM (Call Roll)
3. **Persons Wishing to Address the Board on Items Not on the Agenda (limit to 5 minutes):**
4. **Approval of Minutes of the Meeting of:** October 14, 2020
5. **Persons Wishing to Address the Board Pertaining to Closed Session Matters:**
6. **Closed Session Announcement (District Legal Counsel Present):** None
7. **Reports: (7.1 - 7.3)**
 - 7.1 **BCMVCD Annual Audit Report by Fedak & Brown LLP**

A representative from Fedak & Brown LLP will present a comprehensive summary and evaluation of the District's annual audit for the Board.

7.2 **District Manager's Report**

The District Manager will provide a brief report on current District business and activities. The District Manager will also report on District employees, meetings attended, and current projects.

7.3 **District Departments Report**

The District Manager and District staff members present, will provide reports on all the business and activities of all the District's departments. District departments include, Entomology, Ground Operations, Aircraft Operations, and Public Information and Outreach.

Continued...

8. Policy Matters: (8.1 – 8.2)

8.1 Consider Renewing Membership with California Special Districts Association

The Board will be asked to consider renewing membership with the California Special Districts Association (CSDA). CSDA's dues structure is based on an agencies/district's operating revenue. The dues for operating revenue between \$2.0 million and \$5.0 million is \$7,253.00 annually. The District rejoined the CSDA in April of 2017.

8.2 Consider Approval and Adoption of Resolution #20-12

The Board will be asked to consider approving and adopting Resolution #20-12, a Resolution of Appreciation for Meritorious Service to the Citizens of Butte County and Hamilton City for Eric Gohre.

9. Topic of the Month:

The Entomologist will provide report on Pyriproxyfen and In2Care mosquito traps.

10. Approve Payment of The Bills:

The Board will be asked to review the demands made upon the District for the past month and consider approving the payment of the bills.

11. Personnel:

On October 15, 2020, the District's last employed seasonal employees were laid off. On October 16, 2020, the District's Entomologist, Eric Gohre passed away. On October 22, 2020, Amanda Bradford was promoted from Vector Ecologist / Fish Biologist to Entomologist II. The District opened and posted an open position for Vector Ecologist / Fish Biologist on October 22, 2020.

12. Correspondence:

The Board will receive the District's holiday schedule for 2021.

13. Other Business: N/A

14. Persons Wishing to Address the Board Pertaining to Closed Session Matters:

15. Closed Session Matters (District Legal Counsel Not Present): N/A

16. Adjournment: (Next Regular Meeting of the BCMVCD Board of Trustees is December 9, 2020)

Regular Minutes of the Board of Trustees of the Butte County Mosquito and Vector Control District Meeting held October 14, 2020

Members Present: Gordon Andoe, President Dr. Albert Beck, Michael Barth, Bruce Johnson, Vice President Dr. Larry Kirk, Philip LaRocca, Steve Ostling, Assistant Secretary Melissa Schuster, and Secretary Bo Sheppard.

Members Excused: Member Starkey.

Members Absent: None.

Also Present: District Manager Matt Ball, Assistant Manager Doug Weseman, Office Manager Maritza Sandoval, Vector Ecologist/ Fish Biologist Amanda Bradford, and member of the public Darlene Starkey.

1. The Regular Meeting of the Board of Trustees of the Butte County Mosquito and Vector Control District held on October 14, 2020, was live streamed via Zoom at <https://us02web.zoom.us/j/6414173404>.
2. The October 14, 2020, Butte County Mosquito and Vector Control District regular meeting of the Board of Trustees was called to order at 4:00 PM by President Beck.
3. Seeing and hearing no persons wishing to address the Board on items not on the agenda, President Beck proceeded to request approval of the minutes.
4. After review it was then moved by Member Schuster, seconded by Member Sheppard, and passed unanimously to approve the minutes of the Board of Trustees meeting held September 9, 2020, as written.
5. No persons wishing to address the Board on closed session matters.
6. No closed session matters.
7. Board Member of the month: Member Sheppard: Member Sheppard provided a verbal summary of his public and professional service and how he came to be a member of the Board.
8. Reports (8.1 – 8.4)
 - 8.1 Under item 8.1 of reports, District Manager's Report, the District Manager reported that on September 10, 2020, the District completed the monthly staff meeting and all vehicle inspections. The District's Safety Committee also met on this date.

On September 17, 2020, the District discovered *Aedes aegypti*. The District Manager stated a more detailed report will follow the Manager's Report.

On September 18, 2020, the District Manager attended the biweekly MVCAC Legislative and Regulatory conference call. The meeting discussed pending and drafted legislative bills, the state budget, COVID-19 issues, and reviewed a few regulatory issues.

On September 22, 2020, the District Manager attended the biweekly COVID-19 MVCAC Manager's meeting via conference call. The managers of the MVCAC discussed, shared current conditions, and planned for district operations during the COVID-19 pandemic. Each district sounded off with what each has learned, shared legal counsel advise, and planned on how best to protect employees of districts and the communities each serves. The meeting has been altered to now attend monthly and will discuss more topics than just COVID-19 going forward. Also, on this date, the District Manager met with a civil engineer from Rolls, Anderson, and Rolls to walk and specify the work that needed to be done at the Oroville office's front driveways and parking area.

On September 28, 2020, a representative of MVC Media conducted filming and photography for more educational videos. Also, on this date, the District Manager was invited to a Zoom meeting to explore new carbon dioxide baited traps that are being used in France. The traps are highly effective at capturing invasive *Aedes* mosquitoes.

On September 29, 2020, a representative of MVC Media conducted and completed this round's filming and photography.

On September 30, 2020, the District Manager and Office Manager attended a Zoom webinar presented by VCJPA / ERMA legal counsel. The webinar discussed the new COVID-19 legislation, reporting requirements, and covered the COVID-19 emergency sick leave issues. This webinar was provided at no cost.

On October 1, 2020, the District hosted its 13th Annual Seasonal Appreciation Lunch. This lunch is free to all staff and it is not funded with District tax dollars. Also, on this date, the Office Manager met with a representative from Gaynor Telecommunication Systems to update and enhance the District's existing phone system.

On October 6, 2020, the District Manager attended the new monthly MVCAC Manager's meeting via Zoom. The meeting covered topics such as MVCAC Executive Committee projects, Committee reports, COVID-19 issues, invasive *Aedes* detections, and operational challenges.

The Office Manager and District Manager have reviewed the fixed Capital Asset tracking list and is reporting no change.

Currently, the District is still following all the procedures, protocols, and worker protection policies reported to the Board in April. The District offices are still closed to the public, but have 11 locations to pick up mosquitofish, answering any and all service requests, and providing all services as normal. District continues to be on good supply of personal protective equipment and sanitization products.

The District Manager continues to follow the Butte County Public Health Department's Public Health Officer's guidance and recommendations and is monitoring the Governor's daily press conferences. The District received detailed guidance for employers regarding COVID-19 infections and exposures. The District's current procedures and policies are in place to minimize the loss of the District's workforce.

The District has experienced employees missing work due to isolation/quarantine orders as well as COVID positive case(s). Due to the District's proper practices such as masks, sanitization efforts, and social distancing, no other employees have missed work due to workplace exposures as of October 14, 2020.

The Board discussed COVID-19 moving forward, considerations such as the November Board Meeting, District office closure, and employee worker protection policies. The consensus of the Board was to keep the District offices closed to the public, to continue to operate under the procedures and policies that have been followed the past seven months, and to continue to host the Board meetings remotely. The District will reassess these procedures next month.

- 8.2 Under item 8.2 of reports, the department reports, the District Manager reported that the District's New Jersey light traps and gravid traps have continued catching mosquitoes. Currently, *Culex pipiens* and *Culex tarsalis* populations are slightly higher than this time the previous year. Sentinel chickens samples are continuing to be taken biweekly. CO2 trapping has continued and traps are being deployed routinely. Mosquito pools are being submitted for mosquito-borne disease. As of October 1, 2020, 448 pools have been submitted for testing. The sentinel chickens are having sera samples taken biweekly. Yellow jacket surveillance continues.

The District discovered *Aedes aegypti* for the first time in Butte County's history on September 24, 2020. The discovery was an adult female collected in a B&G Sentinel trap in the area of East Ave and Mariposa. During the meeting the District Manager and Vector Ecologist / Fish Biologist provided an update of surveillance, control, and public education and outreach conducted.

West Nile virus (WNV) continues to be active within Butte County. The District has 28 positive mosquito pools, 3 dead birds, 23 sentinel chickens, and confirmation of 4 human infection. WNV activity has been detected in the state and has increased over the past month.

The District's four indoor fish tanks are operational. Currently, three tanks are working as rearing tanks with another tank holding the fry from the fry producing tanks. Tank stocks continue to increase. The Vector Ecologist / Fish Biologist will continue to test the tanks for optimal production. The public mosquitofish tanks were placed at their locations with signs and were stocked with fish on May 28, 2020. The District added two Oroville locations in early June. The ponds have a significant amount of fish and the pond that was reconstructed during the offseason is producing fish.

Mosquito and Vector Control Specialists (Specialists) have continued with mosquito surveillance and control operations in man-made containers, storm drains, retention ponds and other urban sources. Camp Fire surveillance and control continues. Countless burnt properties have yielded many mosquito-breeding sources with an abundance of larvae. Surveillance and control of mosquitoes within rice, other agricultural sources, and managed wetlands has continued and a large number of acres have been treated. Managed wetland Fall flood-up is currently under way with many acres being flooded. Reflooded rice field inspections have commenced. Service requests for inspections, fish, and treatments have decreased over the past month.

Aerial operations have been extremely busy to date. As of September 30, 2020, 714Y has treated 7,587 acres of managed wetlands. The acreage at this time last year was 6,654 acres. 6633K has treated 42,425 acres of rice. The acreage at this time last year was 32,601 acres. As of October 14, 2020, 606Y has made 12 ULV adulticide treatments this year. Last year at this time, 606Y had made 11 ULV treatments.

The Public Relations (PR) Department is currently preparing for the upcoming public relations season. The PR Department is reviewing and updating (if needed) the District's website, brochures, photo and video files, and other informational documents. The District mobile friendly website continues to be updated as needed. All public events scheduled for the months of March through September have been cancelled due to COVID-19. All the District public service announcements began on May 1, 2020, and ran on radio and television through September. The District's billboards ran through the end of September. The District had an opportunity to add a PSA during Monday night football's broadcast on October 5, 2020 and October 13, 2020.

- 8.3 Under item 8.3 of reports, 2020/2021 1st Quarter Fiscal Reports, the District Manager reported that salaries and benefits category is 35.4% expended, services and supplies category is 52.1% expended, capital outlay category is 2.4%. It was then stated that overall expenditures are currently at 39.6% expended and current revenues are at 4.9% received.
- 8.4 Under item 8.4 of reports, 3rd Quarter Newsletter, the Assistant Manager reviewed and explained the 3rd Quarter Newsletter with the Board.

After this final item of reports, President Beck asked the District Manager to proceed to policy matters.

9. Policy matters (9.1 – 9.8)

- 9.1 Under item 9.1 of policy matters, the Board was asked to consider approving a Capital expenditure for two new Toyota Tacoma 4X4 pickup trucks from Oroville Toyota in the amount of \$72,110.24 or \$36,055.12 per truck. The District Manger reported the expenditure has been budgeted. It was then moved by Member Andoe, seconded by Member Johnson, following a discussion the motion failed unanimously with a vote of 9 nays (Andoe, Beck, Barth, Johnson, Kirk, LaRocca, Ostling, Schuster, and Sheppard). Following more discussion, it was then moved by Member Barth, seconded by Member Schuster, and passed unanimously with a vote of 9 ayes (Andoe, Beck, Barth, Johnson, Kirk, LaRocca, Ostling, Schuster, and Sheppard) and 0 nays to approve the Capital expenditure for two new Ford F150 pickup trucks from Gridley Country Ford in the amount of \$57,57340 or \$28,786.70 per truck.
- 9.2 Under item 9.2 of policy matters, the Board was asked to consider approving the plans and bid sheet prepared by Rolls, Anderson, and Rolls for the repaving project. At the August 12, 2020, Regular Meeting of the Board of Trustees, the Board reviewed quotes for asphalt repaving of the driveway/ parking lot, but directed the District Manager to hire a civil engineer to create a set of plans and bid sheet. It was then moved by Member Kirk, seconded by Member Barth, and passed unanimously with a vote of 9 ayes (Andoe, Beck, Barth, Johnson, Kirk, LaRocca, Ostling, Schuster, and Sheppard) and 0 nays to approve the plans and bid sheet prepared by Rolls, Anderson, and Rolls for the repaving project and agreed with the District Manager's recommendation to repave when weather warrants.
- 9.3 Under item 9.3 of policy matters, the Board was asked to consider approving and directing staff to submit an application for the State and Federal Surplus Property Program. It was then moved by Member LaRocca, seconded by Member Sheppard, and passed unanimously with a vote of 9 ayes (Andoe, Beck, Barth, Johnson, Kirk, LaRocca, Ostling, Schuster, and Sheppard) and 0 nays to approve and direct staff to submit application for the State and Federal Surplus Property Program.
- 9.4 Under item 9.4, the Board was asked to consider approving and adopting the District's Invasive Aedes Response Plan. Following the detection of *Aedes aegypti* in Placer and Sacramento County in 2019, the Board approved CDPH's Invasive Aedes Response Plan during the September 2019 Board meeting. It was the wishes of the Board for the District to create its own plan. It was then moved by Member LaRocca, seconded by Member Sheppard, and passed unanimously with a vote of 9 ayes (Andoe, Beck, Barth, Johnson, Kirk, LaRocca, Ostling, Schuster, and Sheppard) and 0 nays to approve and adopt the District's Invasive Aedes Response Plan.
- 9.5 Under item 9.5, the Board was asked to consider a capital expenditure for two MicroEye Digital Microscopes from MicroEye in the amount of \$6,465.76 plus tax, shipping, and any customs costs. The District Manger reported these two scopes were not budgeted, but due to the detection and ongoing surveillance of *Aedes aegypti* this request was being made. It was then moved by Member Schuster, seconded by Member LaRocca, and passed unanimously with a vote of 9 ayes (Andoe, Beck, Barth, Johnson, Kirk, LaRocca, Ostling, Schuster, and Sheppard) and 0 nays to

approve capital expenditure for two MicroEye Digital Microscopes from MicroEye in the amount of \$6,465.76 plus tax, shipping, and any customs costs.

- 9.6 Under item 9.6, the Board was asked to consider a capital expenditure for an A1 Super Duty Larvicide Sprayer from Adapco in the amount of \$16,071.43 plus shipping. The District Manager reported this expenditure was not budgeted, but is being requested due to the detection of *Aedes aegypti* within the District's service area. This will allow the District to make wide area adulticide (WALs) treatments from the ground. It was then moved by Member Schuster, seconded by Member LaRocca, and passed unanimously with a vote of 9 ayes (Andoe, Beck, Barth, Johnson, Kirk, LaRocca, Ostling, Schuster, and Sheppard) and 0 nays to approve capital expenditure for an A1 Super Duty Larvicide Sprayer from Adapco in the amount of \$16,071.43 plus shipping.
- 9.7 Under item 9.7, the Board was asked to consider approving amendments to Operations Policies, Fixed Asset Accounting, Policy 3030, Fixed Asset Capitalization, Policy 3035, and Purchasing and Expense Authorization, Policy 3045. The District Manager and Office Manager explained the reasons for the requested amendments. It was then moved by Member Kirk, seconded by Member Schuster, and passed unanimously with a vote of 9 ayes (Andoe, Beck, Barth, Johnson, Kirk, LaRocca, Ostling, Schuster, and Sheppard) and 0 nays to approve amendments to Operations Policies, Fixed Asset Accounting, Policy 3030, Fixed Asset Capitalization, Policy 3035, and Purchasing and Expense Authorization, Policy 3045.
- 9.8 Under item 9.8, the Board heard a brief presentation from the District Manager regarding the administration lab building. The Board has requested the District Manager to create a new administration office, a new larger meeting room, and a new functionally sized lab. The District Manager proposed a new idea that retains the existing administration building, but would create an addition of a different building that would house a new lab, a new large meeting room, an office, and restrooms. After further discussion, the District Manager received approval from the Board of Trustees to move forward with this concept.
10. Under topic of the month, the District's Vector Ecologist/ Fish Biologist presented a report on the viruses *Aedes aegypti* can transmit.
11. After reviewing the demands made upon the District for the past month it was then moved by Member Sheppard, seconded by Member LaRocca, and passed unanimously with a vote of 9 ayes (Andoe, Beck, Barth, Johnson, Kirk, LaRocca, Ostling, Schuster, and Sheppard) and 0 nays to authorize checks numbered 48352 through 48501 be signed and distributed. Expenditures for the month totaled \$740,386.48
12. Under personnel, the District Manager reported the District's seasonal employees were laid off on October 1, 2020, except for two seasonal employees that will be laid off on October 15, 2020.
13. No correspondence items to report.
14. No other business to report.
15. No persons wishing to address the Board on closed session matters.
16. No closed session matters.
17. President Beck announced adjournment at 5:34 PM and concluded by stating that the next regular meeting of the BCMVCD Board of Trustees would meet at 4:00 PM on November 11, 2020, via Zoom.

Respectfully submitted,

James Bo Sheppard,
Secretary



**Butte County Mosquito and
Vector Control District
Annual Financial Report
For the Fiscal Year Ended June 30, 2020**



Protecting the Public Health Since 1948

Board of Trustees as of June 30, 2020

<u>Name</u>	<u>Area Represented</u>	<u>Title</u>	<u>Term Expiration</u>
Dr. Albert Beck	County at Large	President	12/31/2021
Dr. Larry Kirk	City of Chico	Vice President	12/31/2021
James Bo Sheppard	City of Biggs	Secretary	12/31/2022
Melissa Schuster	Town of Paradise	Assistant Secretary	12/31/2020
Carl Starkey	County at Large	Trustee	12/31/2020
Phil LaRocca	County at Large	Trustee	12/31/2022
Steve Ostling	County at Large	Trustee	12/31/2020
Michael Barth	County at Large	Trustee	12/31/2023
Bruce Johnson	City of Gridley	Trustee	12/31/2023
Gordon Andoe	City of Oroville	Trustee	12/31/2021

Butte County Mosquito and Vector Control District
 Matthew C. Ball, District Manager
 5117 Larkin Road
 Oroville, CA 95965 • (530) 533-6038
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Butte County Mosquito and Vector Control District

Annual Financial Report

For the Fiscal Year Ended June 30, 2020

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**Butte County Mosquito and Vector Control District
Annual Financial Report
For the Fiscal Year Ended June 30, 2020**

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Financial Section

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Charles Z. Fedak, CPA, MBA
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Independent Auditor's Report

Board of Trustees
Butte County Mosquito and Vector Control District
Oroville, California

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. 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 entity'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 entity'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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Butte County Mosquito and Vector Control District as of June 30, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Independent Auditor's Report, continued

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7, and the required supplementary information on pages 39 through 41, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 11, 2020, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. This report can be found on pages 42 and 43.

Fedak & Brown LLP
Cypress, California
November 11, 2020

Butte County Mosquito and Vector Control District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Butte County Mosquito and Vector Control District (District), provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here with additional information that we have furnished in the accompanying basic financial statements and related notes, which follow this section.

Financial Highlights

- In 2020, the District's net position increased 22.85% or \$1,090,096 to \$5,861,709.
- In 2020, total revenues from all sources increased 8.83% or \$421,294 to \$5,190,113.
- In 2020, total expenses increased 5.65%, or \$219,295 to \$4,100,017.

Using This Financial Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets), deferred outflows of resources, the obligations to creditors (liabilities), and deferred inflows of resources. They also provide the basis for computing a rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District. All of the year's revenues and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's net operating reserves and credit worthiness.

District Activities

The District was organized in June 1948, as the Butte County Mosquito Abatement District. The District covers 1,600 square miles, and includes all of Butte County, except for small areas served by the Durham and Oroville Mosquito Abatement District, which were formed earlier. The District also includes the Hamilton City area of Glenn County and provides surveillance activities under contract for the Oroville Mosquito Abatement District. In April of 1994, "Vector Control" was added to the District name to reflect the additional disease surveillance and information provided. The District utilizes an Integrated Vector Management approach consisting of vector surveillance, source reduction and/or elimination, public education, biological control, and chemical control. The District also provides public education as an important part in the success of combating diseases such as West Nile virus and Lyme disease. The District education program consists of public appearances at local city and county fairs, participation in the state Mosquito and Vector Awareness week, and presentations to schools and local civic groups.

The District's mission is primarily to suppress mosquito-transmitted disease and to also reduce the annoyance levels of mosquitoes and diseases associated with ticks, fleas, and other vectors through environmentally compatible control practices and public education.

Butte County Mosquito and Vector Control District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2020

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in it. Think of the District's net position – the difference between assets and deferred outflows of resources, less liabilities and deferred inflows of resources – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, such as changes in the District's property tax and assessment base to assess the *overall health* of the District.

Governmental Fund Financial Statements

Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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 financing 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 funds* and *governmental activities*.

Fiduciary Fund Financial Statements

Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position

The District is the trustee, or fiduciary, for its Underground Storage Tank Trust Account Fund (Fiduciary Fund). The Fiduciary Fund is to be used solely for the purpose of paying for corrective action and for compensating third parties for bodily injury and property damage caused by accidental release of rising petroleum from District owned underground storage tanks.

All of the District's fiduciary activities are reported in the separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position on pages 14 and 15. The District excludes these activities from its other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

Butte County Mosquito and Vector Control District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2020

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 16 through 38.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$5,861,709 as of June 30, 2020.

A large portion of the District's net position (54.76% or \$3,209,932), reflects its investment in capital assets (net of accumulated depreciation) less any debt used to acquire those assets that are still outstanding. The District uses these capital assets for operations; consequently, these assets are *not* available for future spending. At the end of fiscal year 2020, the District reflected a positive balance in its unrestricted net position of \$2,651,777 that may be utilized in future years. (See note 9 for further information)

Condensed Statements of Net Position

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Assets:			
Current assets	\$ 6,430,060	5,234,909	1,195,151
Non-current assets	3,209,932	3,104,405	105,527
Total assets	<u>9,639,992</u>	<u>8,339,314</u>	<u>1,300,678</u>
Deferred outflows of resources	<u>688,767</u>	<u>692,830</u>	<u>(4,063)</u>
Liabilities:			
Current liabilities	205,014	242,407	(37,393)
Non-current liabilities	4,087,762	3,845,135	242,627
Total liabilities	<u>4,292,776</u>	<u>4,087,542</u>	<u>205,234</u>
Deferred inflows of resources	<u>174,274</u>	<u>172,989</u>	<u>1,285</u>
Net position:			
Net investment in capital assets	3,209,932	3,104,405	105,527
Unrestricted	2,651,777	1,667,208	984,569
Total net position	<u>\$ 5,861,709</u>	<u>4,771,613</u>	<u>1,090,096</u>

The statement of activities (see next page) shows how the District's net position changed during the fiscal year. In the case of the District, net position increased 22.85% or \$1,090,096 to \$5,861,709, which is comprised of an increase from ongoing operations.

The District's total revenues from all sources increased 8.83% or \$421,294 to \$5,190,113. Program revenues increased \$207,030, primarily due to the receipt of operating grants. General revenues increased \$214,264, primarily due to increases of \$115,926 in property taxes, \$42,449 in investment earnings, and \$55,889 in other revenues consisting insurance rebates.

Butte County Mosquito and Vector Control District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2020

Government-wide Financial Analysis, continued

The District's total expenses increased 5.65%, or \$219,295 to \$4,100,017, primarily due to increases of \$163,195 in salaries and benefits and \$59,812 in materials and supplies.

Condensed Statements of Activities

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Expenses:			
Mosquito and vector control	\$ 4,100,017	3,880,722	219,295
Total expenses	<u>4,100,017</u>	<u>3,880,722</u>	<u>219,295</u>
Program revenues	1,477,516	1,270,486	207,030
General revenues	3,712,597	3,498,333	214,264
Total revenues	<u>5,190,113</u>	<u>4,768,819</u>	<u>421,294</u>
Changes in net position	1,090,096	888,097	201,999
Net position, beginning of year	<u>4,771,613</u>	<u>3,883,516</u>	<u>888,097</u>
Net position, end of year	<u>\$ 5,861,709</u>	<u>4,771,613</u>	<u>1,090,096</u>

Governmental Funds Financial Analysis

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balance of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resource for spending at the end of the fiscal year.

As of June 30, 2020, the District's General Fund reported a fund balance of \$6,342,849. An amount of \$589,015 has been assigned for District operations. The amount of \$5,251,248 constitutes unassigned fund balance which is available for future District operations. The remaining fund balance of \$502,586 is not available for future spending because it has already been used to pay for chemical and supplies inventory, and prepaid expenses.

General Fund Budgetary Highlights

The final actual expenditures for the General Fund at year-end were \$1,106,282 less than budgeted. The variance is due primarily to other expense for contingencies of \$912,550, salaries and benefits of \$83,613, and materials and supplies of \$83,114 being less than the anticipated budget. Actual revenues were greater than the anticipated budget by \$1,379,766. (See Budgetary Comparison Schedule – General Fund under Required Supplementary Information section on page 39)

Butte County Mosquito and Vector Control District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2020

Capital Asset Administration

	<u>Balance</u> <u>2019</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance</u> <u>2020</u>
Non-depreciable assets	\$ 615,403	-	-	615,403
Depreciable assets	5,152,158	378,995	-	5,531,153
Accumulated depreciation	(2,663,156)	(273,468)	-	(2,936,624)
Total capital assets, net	<u>\$ 3,104,405</u>	<u>105,527</u>	<u>-</u>	<u>3,209,932</u>

At the end of fiscal year 2020, the District's investment in capital assets (net of accumulated depreciation) amounted to \$3,209,932. This investment in capital assets includes buildings and improvements, vehicles, equipment, machinery, and furniture and fixtures. Capital asset additions during the year included District equipment and vehicle purchases totaling \$378,995.

Conditions Affecting Current Financial Position

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. However, the related financial impact on the District and the duration cannot be estimated at this time.

Management is unaware of any other conditions, which could have a significant impact on the District's current financial position, net position, or operating results in terms of past, present, and future.

Requests for Information

The financial report is designed to provide the District's present users with a general overview of the District's basic finances and to demonstrate the District's accountability with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional information, please contact the District Manager, Matthew Ball, at the Butte County Mosquito and Vector Control District, 5117 Larkin Road, Oroville, California 95965 or (530) 533-6038.

Basic Financial Statements

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Butte County Mosquito and Vector Control District
Statements of Net Position
June 30, 2020
With comparative amounts for June 30, 2019

	2020	2019
Current assets:		
Cash and cash equivalents (note 2)	\$ 5,872,997	4,676,819
Accrued interest receivable	20,959	17,933
Accounts receivable – charges for services	33,518	50,348
Materials and supplies inventory	478,043	462,537
Prepaid expenses	24,543	27,272
Total current assets	6,430,060	5,234,909
Non-current assets:		
Capital assets, not being depreciated (note 3)	615,403	615,403
Capital assets, being depreciated (note 3)	2,594,529	2,489,002
Total non-current assets	3,209,932	3,104,405
Total assets	9,639,992	8,339,314
Deferred outflows of resources:		
Deferred pension outflows (note 7)	688,767	692,830
Total deferred outflows of resources	688,767	692,830
Current liabilities:		
Accounts payable and accrued expenses	-	50,020
Accrued salaries and benefits	87,211	70,687
Long-term liabilities – due within one year:		
Compensated absences (note 4)	117,803	121,700
Total current liabilities	205,014	242,407
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (note 4)	471,212	486,801
Net pension liability (note 7)	3,616,550	3,358,334
Total non-current liabilities	4,087,762	3,845,135
Total liabilities	4,292,776	4,087,542
Deferred inflows of resources:		
Deferred pension inflows (note 7)	174,274	172,989
Total deferred inflows of resources	174,274	172,989
Net position:		
Net investment in capital assets	3,209,932	3,104,405
Unrestricted (note 9)	2,651,777	1,667,208
Total net position	\$ 5,861,709	4,771,613

See accompanying notes to the basic financial statements

Butte County Mosquito and Vector Control District
Statements of Activities
For the Fiscal Year Ended June 30, 2020
With comparative amounts for June 30, 2019

	2020	2019
Expenses:		
Mosquito and vector control:		
Salaries and benefits	\$ 2,535,465	2,372,270
Materials and supplies	1,291,084	1,231,274
Depreciation	273,468	277,178
Total expenses	4,100,017	3,880,722
Program revenues:		
Charge for services – property benefit assessments	751,175	858,490
Charge for services		
Oroville Mosquito Abatement District	154,510	146,500
Others	261,397	265,496
Operating grants	310,434	-
Total program revenues	1,477,516	1,270,486
Net program expense	(2,622,501)	(2,610,236)
General revenues:		
Property taxes	3,429,084	3,313,158
Investment earnings	162,285	119,836
Unrealized gain(loss) on investment	-	-
Other	121,228	65,339
Total general revenues	3,712,597	3,498,333
Changes in net position	1,090,096	888,097
Net position, beginning of year	4,771,613	3,883,516
Net position, end of year	\$ 5,861,709	4,771,613

See accompanying notes to the basic financial statements

Butte County Mosquito and Vector Control District
Balance Sheet
June 30, 2020

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statements of Net Position</u>
Current assets:			
Cash and cash equivalents (note 2)	\$ 5,872,997	-	5,872,997
Accrued interest receivable	20,959	-	20,959
Accounts receivable – charge for services	33,518	-	33,518
Materials and supplies inventory	478,043	-	478,043
Prepaid expenses	24,543	-	24,543
Total current assets	<u>6,430,060</u>	<u>-</u>	<u>6,430,060</u>
Non-current assets:			
Capital assets, not being depreciated (note 3)	-	615,403	615,403
Capital assets, being depreciated (note 3)	-	2,594,529	2,594,529
Total non-current assets	<u>-</u>	<u>3,209,932</u>	<u>3,209,932</u>
Total assets	<u>6,430,060</u>	<u>3,209,932</u>	<u>9,639,992</u>
Deferred outflows of resources:			
Deferred pension outflows (note 7)	-	688,767	688,767
Total deferred outflows of resources	<u>-</u>	<u>688,767</u>	<u>688,767</u>
Current liabilities:			
Accrued salaries and benefits	87,211	-	87,211
Long-term liabilities – due within one year:			
Compensated absences (note 4)	-	117,803	117,803
Total current liabilities	<u>87,211</u>	<u>117,803</u>	<u>205,014</u>
Non-current liabilities:			
Long-term liabilities – due in more than one year:			
Compensated absences (note 4)	-	471,212	471,212
Net pension liability (note 7)	-	3,616,550	3,616,550
Total non-current liabilities	<u>-</u>	<u>4,087,762</u>	<u>4,087,762</u>
Total liabilities	<u>87,211</u>	<u>4,205,565</u>	<u>4,292,776</u>
Deferred inflows of resources:			
Deferred pension inflows (note 7)	-	174,274	174,274
Total deferred inflows of resources	<u>-</u>	<u>174,274</u>	<u>174,274</u>
Fund balance: (note 8)			
Non-spendable	502,586	(502,586)	-
Assigned	589,015	(589,015)	-
Unassigned	5,251,248	(5,251,248)	-
Total fund balance	<u>6,342,849</u>	<u>(6,342,849)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 6,430,060</u>		
Net position:			
Net investment in capital assets		3,209,932	3,209,932
Unrestricted		2,651,777	2,651,777
Total net position		<u>5,861,709</u>	<u>5,861,709</u>

Continued on next page

See accompanying notes to the basic financial statements

**Butte County Mosquito and Vector Control District
 Reconciliation of the Balance Sheet of Governmental Type Funds
 to the Statements of Net Position
 June 30, 2020**

Reconciliation:

Fund balance of governmental funds	\$	6,342,849
<p>Amounts reported for governmental activities in the statements of net position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental fund balance sheet.</p>		
Capital assets, net		3,209,932
Deferred outflows of resources		688,767
<p>Long-term liabilities applicable to the District are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statements of net position as follows:</p>		
Compensated absences		(589,015)
Net pension liability		(3,616,550)
Deferred inflows of resources		(174,274)
Net position of governmental activities	\$	<u>5,861,709</u>

See accompanying notes to the basic financial statements

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Butte County Mosquito and Vector Control District
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2020

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statements of Activities</u>
Expenditures/Expenses:			
Mosquito and vector control operations:			
Salaries and benefits	\$ 2,291,387	244,078	2,535,465
Materials and supplies	1,291,084	-	1,291,084
Capital outlay	378,995	(378,995)	-
Depreciation expense	-	273,468	273,468
Total expenditures/expenses	<u>3,961,466</u>	<u>138,551</u>	<u>4,100,017</u>
Program revenues:			
Charge for services – property assessments	751,175	-	751,175
Charge for services			
Oroville Mosquito Abatement District	154,510	-	154,510
Others	261,397	-	261,397
Operating grants	310,434	-	310,434
Total program revenues	<u>1,477,516</u>	<u>-</u>	<u>1,477,516</u>
Net program expense			<u>2,622,501</u>
General revenues:			
Property taxes	3,429,084	-	3,429,084
Interest earnings	162,285	-	162,285
Other	121,228	-	121,228
Total general revenues	<u>3,712,597</u>	<u>-</u>	<u>3,712,597</u>
Total revenues	<u>5,190,113</u>	<u>-</u>	<u>5,190,113</u>
Excess of revenues over expenditures	1,228,647	(138,551)	-
Changes in net position	-	138,551	1,090,096
Fund balance/Net position, beginning of period	<u>3,586,522</u>	<u>-</u>	<u>4,771,613</u>
Fund balance/Net position, end of period	<u>\$ 6,342,849</u>	<u>-</u>	<u>5,861,709</u>

Continued on next page

See accompanying notes to the basic financial statements

**Butte County Mosquito and Vector Control District
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in
 Fund Balance of Governmental Type Funds to the Statements of Activities
 For the Fiscal Year Ended June 30, 2020**

Reconciliation:

Net change in fund balance of governmental fund \$ 1,228,647

Amounts reported for governmental activities in the statements of activities
 is different because:

Governmental funds report capital outlay as expenditures. However, in the
 statements of activities, the cost of those assets are included as capital assets and
 allocated over their estimated useful lives as depreciation expense; and gain and
 losses resulting from the disposal of the capital assets are recognized. The effects
 of capital assets to the governmental funds are as follows:

Capital outlay	378,995
Depreciation expense	(273,468)

Some expenses reported in the statements of activities do not require the use of
 current financial resources and, therefore, are not reported as expenses in the
 governmental funds as follows:

Change in compensated absences	19,486
Change is net pension liability	<u>(263,564)</u>

Changes in net position of governmental activities \$ 1,090,096

See accompanying notes to the basic financial statements

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Butte County Mosquito and Vector Control District
Statements of Fiduciary Net Position
June 30, 2020
With comparative amounts for June 30, 2019

	2020	2019
Current assets:		
Cash and cash equivalents (note 2)	\$ 5,000	5,000
Total assets	5,000	5,000
Net position:		
Held in trust for underground storage tank facility	5,000	5,000
Total net position	\$ 5,000	5,000

See accompanying notes to the basic financial statements

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Butte County Mosquito and Vector Control District
Statements of Changes in Fiduciary Net Position
June 30, 2020
With comparative amounts for June 30, 2019

	2020	2019
Additions:		
Total additions	\$ -	-
Deductions:		
Total deductions	-	-
Changes in net position	-	-
Net position, beginning of period	5,000	5,000
Net position, end of period	\$ 5,000	5,000

See accompanying notes to the basic financial statements

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Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Butte County Mosquito and Vector Control District (District) was formed by Resolution on May 7, 1948, and provides pest abatement for Butte County, except for areas covered by Oroville and Durham Mosquito Abatement Districts, and for Hamilton City located in Glenn County.

The District is an autonomous Special District of the State of California, formed in accordance with the Health and Safety Codes, Chapter 5, Article 2, Division 3, and is governed by an 11 member Board of Trustees. The Board of Trustees is comprised of five trustees representing Butte County, one trustee from each of the five incorporated Butte County cities, and one trustee representing the Hamilton City area of Glenn County. The trustees are appointed by the agency they represent.

The District's financial statements include all transactions for which the District is financially accountable. Financial accountability is defined as appointment of a majority of a component unit's Board and either the ability to impose the will of the District or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the District. Based on these criteria, the District has determined that there are no component units that come under the criteria for inclusion. The District is not a component unit of any other government entity.

B. Basis of Accounting and Measurement Focus

The *basic financial statements* of the District are comprised of the following:

- Government-wide financial statements
- Governmental Fund financial statements
- Fiduciary Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, are included in the accompanying Statements of Net Position. The Statements of Activities present changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. The Statements of Activities demonstrate the degree to which direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are to be reported in three categories, if applicable: 1) charge for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charge for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Fund Financial Statements

These statements include the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance for all major governmental funds. Incorporated into these statements is a schedule to reconcile and explain the difference in fund balance as presented in these statements to the net position presented in the Government-wide Financial Statements. The District has presented its General Fund as its major fund in these statements to meet the qualifications of GASB Statement No. 34.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

B. Basis of Accounting and Measurement Focus, continued

Governmental Fund Financial Statements, continued

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) of net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the District are property taxes and assessments, interest earnings, investment revenue, and operating and capital grant revenues. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

The District reports the following major governmental fund:

General Fund – is a government’s primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary.

Fiduciary Fund Financial Statements

These statements include the Statements of Fiduciary Net Position and the Statements of Changes in Fiduciary Net Position for all funds held by a governmental unit in a trustee or agent capacity for others. Fiduciary funds should be used to report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the government’s own programs. Fiduciary activities, whose resources are not available to finance the government’s programs, should be excluded from the Government-wide Financial Statements. The District has presented its Trust Fund, as its major fund to account for resources legally held in trust by the District in a trustee capacity, in these statements to meet the qualifications of GASB Statement No. 34. The District’s trust fund was established to account for the underground tank facility pursuant to 40 CFR 280.93.

Fiduciary funds are accounted for on an *economic resources* measurement focus and the accrual basis of accounting. *Fiduciary fund* reporting focuses on net position and changes in net position. Fiduciary fund financial statements should include information of all fiduciary funds of the primary government, as well as component units that are fiduciary in nature.

C. Financial Reporting

The District’s basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Financial Reporting, continued

The District has adopted the following GASB pronouncement in the current year:

In May 2020, the GASB issued Statement No. 95 – *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance

1. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosures of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported changes in District net position during the reporting period. Actual results could differ from those estimates.

2. Uncertainty

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. However, the related financial impact on the District and the duration cannot be estimated at this time.

3. Cash and Cash Equivalents

Substantially all of the District's cash is invested in interest bearing cash accounts. The District considers all highly liquid investments, with initial maturities of three months or less, to be cash equivalents.

4. Investments and Investment Policy

The District has adopted a formal investment policy as required by Section 53600, et al. seq., of the California Government Code. The District's investments are as follows:

- Checking and savings account held with financial institutions
- Butte County Treasurer investment pool

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income comprises interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

5. Property Taxes and Assessments

The Butte County Assessor's Office assesses all real and personal property within the County each year. The Butte County Tax Collector's Office bills and collects the District's share of property taxes and assessments. The Butte County Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued

5. Property Taxes and Assessments, continued

Property taxes and special assessments receivable at year-end are related to property taxes collected by Butte County which have not been credited to the District's cash balance as of June 30th. The property tax calendar is as follows:

Lien date	January 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

6. Materials and Supplies Inventory

Materials and supplies inventory consists primarily of pesticides and chemicals used to eradicate certain vectors. Inventory is valued at cost using the first-in, first-out (FIFO) cost method. Inventory items are charged to expense at the time that individual items are withdrawn from inventory or consumed.

7. Prepaid Expenses

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

8. Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets are land, structures, improvements, equipment, and vehicles. District policy has set the capitalization threshold for reporting capital assets at \$2,500. Donated assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Structures and improvements – 10 to 30 years
- Equipment and vehicles – 5 to 20 years

9. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of resources that is applicable to future periods.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued

10. Compensated Absences

The District's compensated leave policy allow full-time employees to accumulate vacation and sick leave. Vacation leave may be accumulated to a maximum of 400 hours. Vacation is accrued at varying rates depending on the employee's years of service. At termination, an employee shall only be paid for that portion of accumulated vacation time which the employee has not been given an opportunity to use. Payment for unused vacation will be based on salary rate at the time of the employee's termination. The outstanding liability for compensated absences is reported as a long-term liability in the statements of net position.

Sick leave, for full-time employees, may be accumulated on an unlimited basis. Upon termination of employment, full-time employees with more than 240 hours of accrued sick leave may be compensated for the portion of time in excess of 240 hours at the current rate of pay, up to a maximum of \$2,500; or at the time of retirement, accumulated sick leave shall be determined and the hours of sick leave shall be multiplied by the employees' then existing straight-time wage rate, and the balance, net of withheld taxes, will represent a fund to be held and paid out by the District to the retired employee, in equal annual installments with a maximum annual payment of no more than \$5,000, until the calculated amount is paid or the employee becomes eligible for Medicare, whichever comes sooner. Sick leave not exchanged for cash credit under this option, may be used under the final option, in which employees may convert any remaining sick leave into PERS service time credit according to a PERS formula.

11. Deferred Inflows of Resources

Deferred inflows of resources represent the acquisition of resources that is applicable to future periods.

12. Pension

For purposes of measuring net pension liability and deferred outflows/inflows of resources related to pension and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and addition to/deduction from the Plans' 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.

GASB 68 requires that the reported results must pertain to the liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

- Valuation Date: June 30, 2018
- Measurement Date: June 30, 2019
- Measurement Period: July 1, 2018 to June 30, 2019

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued

13. Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

- **Net investment in capital assets** – consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction, or improvement of those assets.
- **Restricted** – consists of external constraints placed on net position use imposed by creditors, grantors, contributors, laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted** – consists of the net amount of assets and deferred outflows of resources, less liabilities and deferred inflows of resources that are not included in the determination of the *net investment in capital assets* or *restricted* components of net position.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

14. Fund Balance

The governmental fund financial statements report fund balance as non-spendable, restricted, committed, assigned, or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent. In the fund financial statements, the District has implemented the requirements of *GASB No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions*. The Board of Trustees formally adopted the following fund balance classifications:

- **Non-spendable fund balance** – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- **Restricted fund balance** – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed fund balance** – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Trustees) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** – amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose. This is also the classification for residual funds in the District's special revenue funds.
- **Unassigned fund balance** – the residual classification for the District's general fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued

Fund Balance Policy

The Board of Trustees establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed.

The District believes that sound financial management principles require sufficient funds to be retained by the District, to provide a stable financial base at all time. To retain this stable financial base, the District needs to maintain an unrestricted fund balance sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balance classifications are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

(2) Cash and Cash Equivalents

Cash and cash equivalents as of June 30, are classified in the accompanying financial statements as follows:

	2020
Statements of Net Position:	
Cash and cash equivalents	\$ 5,872,997
Statements of Fiduciary Net Position:	
Cash and cash equivalents	5,000
Total cash and cash equivalents	\$ 5,877,997

Cash and cash equivalents for governmental activities as of June 30, consist of the following:

	2020
Statements of Net Position:	
Deposits held with financial institutions	\$ 2,500
Deposits held with Butte County Treasury	5,870,497
Total cash and cash equivalents	\$ 5,872,997

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(2) Cash and Cash Equivalents, continued

Cash and cash equivalents for fiduciary activities as of June 30, consist of the following:

	2020
Statements of Net Position:	
Held in trust for underground storage tank facility	\$ <u>5,000</u>
Total cash and cash equivalents	\$ <u><u>5,000</u></u>

Authorized Deposits and Investments

Under the provision of the District’s investment policy, and in accordance with Section 53601 of the California Government Code, the District invests in certain types of investments as listed in Note 1(D)(4) to the financial statements.

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of 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 custodial credit risk for *investments* is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government’s indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies.

Of the District’s bank balance, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District’s name.

Interest Rate Risk

Interest rate risk is the risk that the change in market interest rates will adversely affect the fair value of an investment. The longer the maturity an investment has the greater its fair value has sensitivity to the change in market interest rates. The District’s investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District’s investment in the Butte County Treasurer investment pool had an average maturity of 620 days.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(2) Cash and Cash Equivalents, continued

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments of the District do not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amounts that can be invested in any one issuer as beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and/or external investment pools) that represent 5% or more of the District's total investments as of June 30, 2020.

(3) Capital Assets

	Balance 2019	Additions	Deletions/ Transfers	Balance 2020
Non-depreciable assets:				
Land	\$ 615,403	-	-	615,403
Total non-depreciable assets	<u>615,403</u>	<u>-</u>	<u>-</u>	<u>615,403</u>
Depreciable assets:				
Structures and improvements	2,516,638	34,694	-	2,551,332
Equipment and vehicles	2,635,520	344,301	-	2,979,821
Total depreciable assets	<u>5,152,158</u>	<u>378,995</u>	<u>-</u>	<u>5,531,153</u>
Less accumulated depreciation:				
Structures and improvements	(1,072,679)	(84,310)	-	(1,156,989)
Equipment and vehicles	(1,590,477)	(189,158)	-	(1,779,635)
Total accumulated depreciation	<u>(2,663,156)</u>	<u>(273,468)</u>	<u>-</u>	<u>(2,936,624)</u>
Total depreciable assets, net	<u>2,489,002</u>	<u>105,527</u>	<u>-</u>	<u>2,594,529</u>
Total capital assets, net	<u>\$ 3,104,405</u>			<u>3,209,932</u>

Major capital asset additions during the year include equipment and vehicles of \$344,301.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(4) Compensated Absences

The change to compensated absence balances at June 30 was as follows:

<u>Balance</u> <u>2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>2020</u>	<u>Due Within</u> <u>One Year</u>	<u>Due in more</u> <u>than one year</u>
\$ 608,501	188,870	(208,356)	589,015	117,803	471,212

(5) Deferred Compensation Savings Plan

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program (Program). The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death, or unforeseeable emergency. Until the funds are paid or otherwise made available to employees, employees are not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District and are not subject to claims of the District's general creditors. Market value of all plan assets held in trust at June 30, 2020, was \$403,225.

The District has implemented GASB Statement No. 32 – *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statements of net position.

(6) Operating Lease

The District's main headquarters and facilities are located on real property leased from the City of Oroville. The lease term and payment provisions of the original lease agreement were amended on February 17, 2015, as follows:

1. The term of the lease shall be for a period of thirty (30) years, commencing February 17, 2015, and ending February 17, 2045.
2. The District shall pay \$350 per month rent to the City.

During the fiscal year ended June 30, 2020, the District paid the City of Oroville rent totaling \$4,200.

Future minimum rental payments are as follows:

<u>June 30,</u>	<u>Amount</u>
2021	\$ 4,200
2022	4,200
2023	4,200
2024	4,200
2025	4,200
2026-2030	21,000
2031-2035	21,000
2036-2040	21,000
2041-2045	19,600

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(7) Defined Benefit Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety plans, respectively. Benefit provisions under the Plan are established by State statute and the District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information and 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.

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. The new legislation closed the District's CalPERS 2.5% at 55 Miscellaneous Risk Pool Retirement Plan to new employee entrants effective December 31, 2012. All employees hired after January 1, 2013, are eligible for the District's CalPERS 2.0% at 62 Miscellaneous Risk Pool Retirement Plan under PEPRA.

The District participates in the Plan's miscellaneous risk pool. The Plan's provision and benefits in effect at June 30, 2020, are summarized as follows:

	Miscellaneous Pool	
	Classic	PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	
Benefit payments	monthly for life	
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	7.95%	6.75%
Required employer contribution rates	10.82%	6.99%

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(7) Defined Benefit Pension Plan, continued

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that employer contribution rates for all public employers be determined on an annual basis by an actuary and shall be effective on July 1, following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30, by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2020, the contributions recognized as part of pension expense for the Plan was as follows:

	2020
Contributions – employer	\$ 302,194

Net Pension Liability

As of the fiscal year ended June 30, 2020, the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	2020
Proportionate share of net pension liability	\$ 3,616,550

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019 (the measurement date), and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 (the valuation date), rolled forward to June 30, 2019, using standard update procedures. The District's proportion of the fiduciary net position 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 the measurement date June 30, 2019, was as follows:

	Miscellaneous
Proportion – June 30, 2018	0.03485%
Changes in proportion	0.00044%
Proportion – June 30, 2019	0.03529%

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(7) Defined Benefit Pension Plan, continued

Deferred Pension Outflows(Inflows) of Resources

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$609,288.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 345,724	-
Differences between actual and expected experience	231,722	-
Change in assumptions	111,321	-
Net difference between projected and actual earnings on plan investments	-	(63,229)
Adjustment due to differences in proportions of net pension liability	-	(111,045)
Total	<u>\$ 688,767</u>	<u>(174,274)</u>

For the year ended June 30, 2020, the District's deferred outflows of resources related to contributions subsequent to the measurement date totaled \$345,724, and other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Deferred Outflows/ (Inflows) of Resources</u>
2021	\$ 201,174
2022	(68,757)
2023	23,577
2024	12,775

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(7) Defined Benefit Pension Plan, continued

Actuarial Assumptions

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

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions	
Discount rate	7.15%
Inflation	2.50%
Salary increase	Varies by entry age and service
Mortality Table*	Derived using CalPERS membership data
Period upon which actuarial Experience survey assumptions were based	1997 – 2015
Post-retirement benefit increase	Contract COLA up to 2.50% until PPPA floor on purchasing power applies; 2.50% thereafter

* The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017, experience study report (based on CalPERS demographic data from 1997 to 2015) available online on the CalPERS website.

On December 21, 2016, the Board lowered the discount rate for the PERF C for funding purposes from 7.50% to 7.00% percent using a three-year phase-in beginning with the June 30, 2016 actuarial valuations.

On December 19, 2017, the Board of Administration adopted new actuarial assumptions based on the recommendations in the December 2017 CalPERS Experience Study and Review of Actuarial Assumptions. This study reviewed the retirement rates, termination rates, mortality rates, rates of salary increases, and inflation assumption. These new assumptions are incorporated into the June 30, 2017 actuarial valuations.

Discount Rate

The discount rate used to measure the total pension liability as of June 30, 2020, for the PERF C was 7.15%. This discount rate is not adjusted for administrative expenses.

The PERF C 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 for those pension plans' investments were applied to all periods of projected benefit payments to determine the total pension liability.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(7) Defined Benefit Pension Plan, continued

Discount Rate, continued

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

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 pension fund cash flows. Using historical and forecasted information for all 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

Asset Class	Assumed Asset Allocation	Real Return Years 1-10	Real Return Years 11+
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)
	100.00 %		

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

The following table presents the District's proportionate share of the net position 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 one-percentage point lower or one-percentage point higher than the current rate.

As of June 30, 2020, the District's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, are as follows:

	Discount Rate - 1%	Current Discount Rate	Discount Rate + 1%
	6.15%	7.15%	8.15%
District's net pension liability	\$ 5,305,446	3,616,550	2,222,486

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(7) Defined Benefit Pension Plan, continued

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 40 and 41 for the Required Supplementary Information.

(8) Fund Balance

Fund balance is presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned.

A detailed schedule of fund balance and their funding composition at June 30 is as follows:

	2020
Fund balance:	
Non-spendable:	
Materials and supplies inventory	\$ 478,043
Prepaid expenses	24,543
Total non-spendable	502,586
Assigned:	
Compensated absences	589,015
Total assigned	589,015
Unassigned	5,251,248
Total fund balance	\$ 6,342,849

(9) Unrestricted Net Position

Calculation of the unrestricted net position as of June 30 was as follows:

	2020
Non-spendable net position:	
Materials and supplies inventory	\$ 478,043
Prepaid expenses	24,543
Total non-spendable net position	502,586
Spendable net position:	
Designated for vector control	2,149,191
Total spendable net position	2,149,191
Total unrestricted net position	\$ 2,651,777

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(10) Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District, as a member of the Vector Control Joint Powers Authority (VCJPA), has purchased various insurance policies to manage the potential liabilities that may occur from the previously named sources.

The VCJPA was established in 1979, for the purpose of funding and developing programs to provide various insurance coverages for its member mosquito abatement and vector control districts in California. The VCJPA is a public entity risk pool operating a common risk management insurance program and organized pursuant to the provisions of the California Government Code for the purpose of providing insurance coverage for member districts. VCJPA is a Joint Powers Agency of 35 mosquito abatement and/or vector control districts in the State of California.

At June 30, 2020, the District participated in the liability and property programs of the VCJPA as follows:

- Commercial general and automobile liability, public officials and employees' errors and omission insurance
- Property insurance
- Fidelity insurance
- Workers' compensation insurance

Commercial General and Automobile Liability, Public Officials and Employees' Errors and Omission Insurance: Annual deposits are paid by member agencies and are adjusted retrospectively to cover costs. There is a \$25,000 self-insured retention under this program. The first \$1 million in coverage is pooled in a risk sharing plan with other agencies in the VCJPA. Additional coverage purchased by the VCJPA includes \$14 million in excess liability coverage and \$2 million in employment practice liability coverage.

Property Insurance: The District has a \$500 deductible for personal property, \$2,500 to \$350,000 deductible for boiler and machinery coverage, \$10,000 deductible for all-risk property insurance coverage, and a \$500 deductible for auto physical damage coverage. The following insurance limits apply: personal property - \$10,000 for any one loss; boiler and machinery - \$100 million per occurrence limit; all-risk property - \$1 billion per occurrence; and auto physical damage - \$35,000 per accident. The District purchases airplane liability and property coverage directly through an independent insurance agent.

Fidelity Insurance: The District has a \$2,500 deductible for public employees' fidelity insurance coverage. The coverage limit is \$1 million for each loss.

Worker's Compensation Insurance: Annual deposits are paid by member agencies and are adjusted retrospectively to cover costs. The first \$500,000 in coverage is pooled under a risk sharing plan with other agencies in the VCJPA. Additional statutory coverage was purchased by VCJPA.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the year ended June 30, 2020. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There was no IBNR claims payable as of June 30, 2020.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(11) Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the issue date, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 84

In January 2017, the GASB issued Statement No. 84 – *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2018; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 87

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by 18 months. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 89

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(11) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 89, continued

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

Governmental Accounting Standards Board Statement No. 90

In August 2018, the GASB issued Statement No. 90 – *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2018; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(11) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 91

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 92

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement were as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020; and (4) The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged and is permitted by topic.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(11) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 93

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument’s variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

The requirements of this Statement were effective as follows: (1) The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021; and (2) All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective dates have been postponed by one year. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 94

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(11) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 96

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 97

In June 2020, the GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

Butte County Mosquito and Vector Control District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(12) Contingencies

Litigation

The District accounts for material liability claims and judgments in accordance with GASB standards. When it is probable that a claim liability has been incurred at year end, and the amount of the loss can be reasonably estimated, the District records the estimated loss net of insurance coverage. The District had no material claims that would require loss provision in the financial statements during this reporting period.

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

(13) Subsequent Event

Events occurring after June 30, 2020, have been evaluated for possible adjustment to the financial statements or disclosure as of November 11, 2020, which is the date the financial statements were available to be issued. The District is not aware of any further subsequent events that would require recognition or disclosure in the financial statements.

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Required Supplementary Information

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**Butte County Mosquito and Vector Control District
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2020**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Mosquito and vector control operations:					
Salaries and benefits	\$ 2,375,000	-	2,375,000	2,291,387	83,613
Materials and supplies	1,374,200	-	1,374,200	1,291,084	83,116
Capital outlay	406,000	-	406,000	378,995	27,005
Other expense - contingencies	912,550	-	912,550	-	912,550
Total expenditures	<u>5,067,750</u>	<u>-</u>	<u>5,067,750</u>	<u>3,961,466</u>	<u>1,106,284</u>
Program revenues:					
Charges for services – property assessments	760,434	-	760,434	751,175	(9,259)
Charge for services					
Oroville Mosquito Abatement District	-	-	-	154,510	154,510
Others	326,500	-	326,500	261,397	(65,103)
Operating grants	-	-	-	310,434	310,434
Total program revenues	<u>1,086,934</u>	<u>-</u>	<u>1,086,934</u>	<u>1,477,516</u>	<u>390,582</u>
General revenues:					
Property taxes	2,661,413	-	2,661,413	3,429,084	767,671
Interest earnings	38,000	-	38,000	162,285	124,285
Other	24,000	-	24,000	121,228	97,228
Total general revenues	<u>2,723,413</u>	<u>-</u>	<u>2,723,413</u>	<u>3,712,597</u>	<u>989,184</u>
Total revenues	<u>3,810,347</u>	<u>-</u>	<u>3,810,347</u>	<u>5,190,113</u>	<u>1,379,766</u>
Deficiency(Excess) of revenues over expenditures	<u>(1,257,403)</u>	<u>-</u>	<u>(1,257,403)</u>	<u>1,228,647</u>	<u>2,486,050</u>
Fund balance – beginning of year	<u>3,586,522</u>		<u>3,586,522</u>	<u>3,586,522</u>	
Fund balance – end of year	<u>\$ 2,329,119</u>		<u>2,329,119</u>	<u>4,815,169</u>	

Notes to Required Supplementary Information

(1) Budgets and Budgetary Data

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year the District's District Manager and Office Manager prepare and submit an operating budget to the Board of Trustees for the General Fund no later than June of each year. The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Board of Trustees must approve all supplemental appropriations to the budget and transfers between major accounts. The District's annual budget is presented as a balanced budget (inflows and reserves equal outflows and reserves) adopted for the General Fund at the detailed expenditure-type level.

The District presents a comparison of the annual budget to actual results for the General Fund at the functional expenditure-type major object level for financial reporting purposes. The budgeted expenditure amounts represent the adopted budget plus supplemental appropriations, if any.

Butte County Mosquito and Vector Control District
Schedules of the District's Proportionate Share of the Net Pension Liability
As of June 30, 2020
Last Ten Years*

<u>Description</u>	<u>Measurement Dates</u>					
	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>	<u>6/30/14</u>
District's proportion of the net pension liability (asset)	0.03529%	0.03485%	0.03437%	0.03440%	0.03483%	0.02898%
District's proportionate share of the net pension liability (asset)	\$ 3,616,550	3,358,334	3,408,628	2,390,965	2,390,965	1,803,155
District's covered-employee payroll	\$ 1,223,709	1,238,109	1,132,447	1,079,612	1,004,604	1,142,950
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	295.54%	271.25%	301.00%	221.47%	238.00%	157.76%
Plan's fiduciary net position as a percentage of the total pension liability	75.26%	75.26%	73.31%	74.06%	78.40%	79.82%

Notes to the Schedules of the District's Proportionate Share of the Net Pension Liability

Change in Benefit Terms

Public agencies can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

Change of Assumptions and Methods

In December 2017, the CalPERS Board adopted new mortality assumptions for plans participating in the PERF. The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90% of scale MP 2016 published by the Society of Actuaries. The inflation assumption is reduced from 2.75% to 2.50%.

The assumptions for individual salary increases and overall payroll growth are reduced from 3.00% to 2.75%. These changes will be implemented in two steps commencing in the June 30, 2017 funding valuation. However, for financial reporting purposes, these assumption changes are fully reflected in the results for fiscal year 2018.

In fiscal year 2017, the financial reporting discount rate for the PERF C was lowered from 7.65% to 7.15%. In December 2016, the CalPERS Board approved lowering the funding discount rate used in the PERF C from 7.50% to 7.00%, which is to be phased in over a three-year period (7.50% to 7.375%, 7.375% to 7.25%, and 7.25% to 7.00%) beginning with the June 30, 2016, valuation reports. The funding discount rate includes a 15 basis-point reduction for administrative expenses, and the remaining decrease is consistent with the change in the financial reporting discount rate.

In fiscal year 2015, the financial reporting discount rate was increased from 7.50% to 7.65% resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50% during this period, and remained adjusted for administrative expenses.

* The District has presented information for those years for which information is available until a full 10-year trend is compiled.

Butte County Mosquito and Vector Control District
Schedules of Pension Plan Contributions
As of June 30, 2020
Last Ten Years*

<u>Description</u>	<u>6/30/20</u>	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
Actuarially determined contribution	\$ 345,724	302,194	272,334	239,072	210,560	147,809
Contributions in relation to the actuarially determined contribution	<u>(345,724)</u>	<u>(302,194)</u>	<u>(272,334)</u>	<u>(240,340)</u>	<u>(154,620)</u>	<u>(147,809)</u>
Contribution deficiency (excess)	\$ -	-	-	(1,268)	55,940	-
District's covered payroll	\$ <u>1,223,709</u>	<u>1,238,109</u>	<u>1,132,447</u>	<u>1,079,612</u>	<u>1,004,604</u>	<u>1,142,950</u>
Contribution's as a percentage of covered payroll	<u>28.25%</u>	<u>24.41%</u>	<u>24.05%</u>	<u>22.26%</u>	<u>15.39%</u>	<u>12.93%</u>

Notes to the Schedules of Pension Plan Contributions

* The District has presented information for those years for which information is available until a full 10-year trend is compiled.

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Report on Internal Controls and Compliance

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**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Trustees
Butte County Mosquito and Vector Control District
Oroville, 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 Butte County Mosquito and Vector Control (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 11, 2020.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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.

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 determination of financial statement amounts. 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*.

**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*, continued**

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 entity’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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fedak & Brown LLP
Cypress, California
November 11, 2020

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On October 15, 2020, the District Manager and Office Manager attended a CalPERS Educational Forum and a webinar on Pension Liability Assessment with Weist Law / CalMuni Advisors.

On October 16, 2020, the District Manager attended the biweekly MVCAC Legislative and Regulatory conference call. The meeting discussed pending and drafted legislative bills, the state budget, COVID-19 issues, and reviewed a few regulatory issues.

On October 21, 2020, the District completed the monthly staff meeting and all vehicle inspections. The District's Safety Committee also met on this date. The Office Manager worked with Fedak and Brown to finalize all field work for the 2019/2020 fiscal audit.

On October 22, 2020, the District Manager attended the MVCAC Sac Valley Regional meeting via Zoom. The region discussed the MVCAC upcoming Board action items, heard reports from MVCAC committees, CDPH, industry partners, and region districts.

On November 4, 2020, the District held its biannual management meeting. District management reviewed the past season, the upcoming offseason tasks, and evaluated what needs tweaking and/or improving. Also, on this date, the District Manager hosted his 13th Annual Employee Appreciation Lunch. This lunch is purchased, prepared, and cooked by the District Manager and his wife.

On November 5, 2020, the District Manager attended the MVCAC Fall Quarterly meeting remotely as well as the Butte LAFCo meeting. During the time of the Board meeting, the District Manager will be able to provide a verbal report on both meetings. Also, on this date, the District management and Entomologist conducted an interview with a potential candidate for the District's Vector Ecologist / Fish Biologist position.

The District will be closed on Thursday, November 12, 2020, in observation of Veteran's Day.

COVID-19 UPDATE

Currently, the District is still following all the procedures, protocols, and worker protection policies reported to the Board in April. The District offices are still closed to the public, but have 2 locations to pick up mosquitofish, answering any and all service requests, and providing all services as normal. District continues to be on good supply of personal protective equipment and sanitization products.

The District Manager continues to follow the Butte County Public Health Department's Public Health Officer's guidance and recommendations and is monitoring the Governor's daily press conferences. The District received detailed guidance for employers regarding COVID-19 infections and exposures. The District's current procedures and policies are in place to minimize the loss of the District's workforce.

The District has experienced employees missing work due to isolation/quarantine orders as well as COVID positive case(s). Due to the District's proper practices such as masks, sanitization efforts, and social distancing, no other employees have missed work due to workplace exposures as of today.

The Board will discuss COVID-19 moving forward, considerations such as the December Board Meeting, District office closure, and employee worker protection policies.

LAB / VECTOR SURVEILLANCE: The District's New Jersey light traps and gravid traps have continued catching mosquitoes (Attachments #1). Currently, *Culex pipiens* and *Culex tarsalis* populations are slightly higher than this time last year. Sentinel chickens samples are continuing to be taken biweekly. CO2 trapping has continued and traps are being deployed routinely. Mosquito pools are being submitted for mosquito-borne disease. As of November 3, 2020, 481 pools have been submitted for testing. This is record high for the District. The sentinel chickens are having sera samples taken biweekly. Yellow jacket surveillance continues.

AEDES AEGYPTI DETECTION: The District discovered *Aedes aegypti* for the first time in Oroville on October 28, 2020. The discovery was an adult female collected in a gravid trap in the area of Oro Dam Blvd and Feather River Blvd. Another adult female was collected in the area of Robinson Street and Bird Street in a gravid trap. During the meeting the District Manager and Entomologist will provide an update of surveillance, control, and public education and outreach conducted.

VIRUS SURVEILLANCE: West Nile virus (WNV) activity has not increased within Butte County over the past month. The District has maintained at 28 positive mosquito pools, 4 dead birds, 23 sentinel chickens, and confirmation of 4 human infection. WNV activity has been detected in the state and has increased over the past month (Attachment #2).

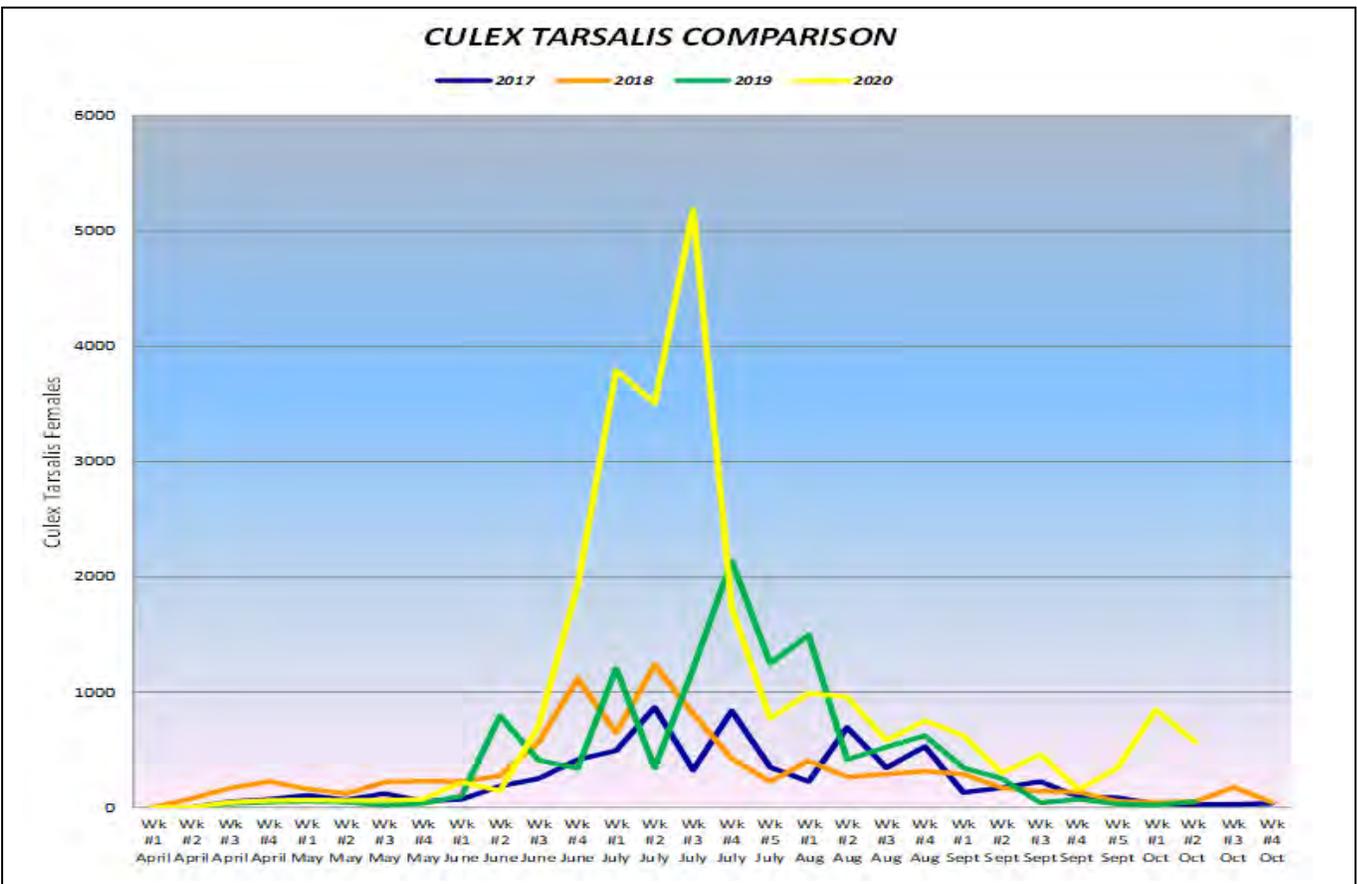
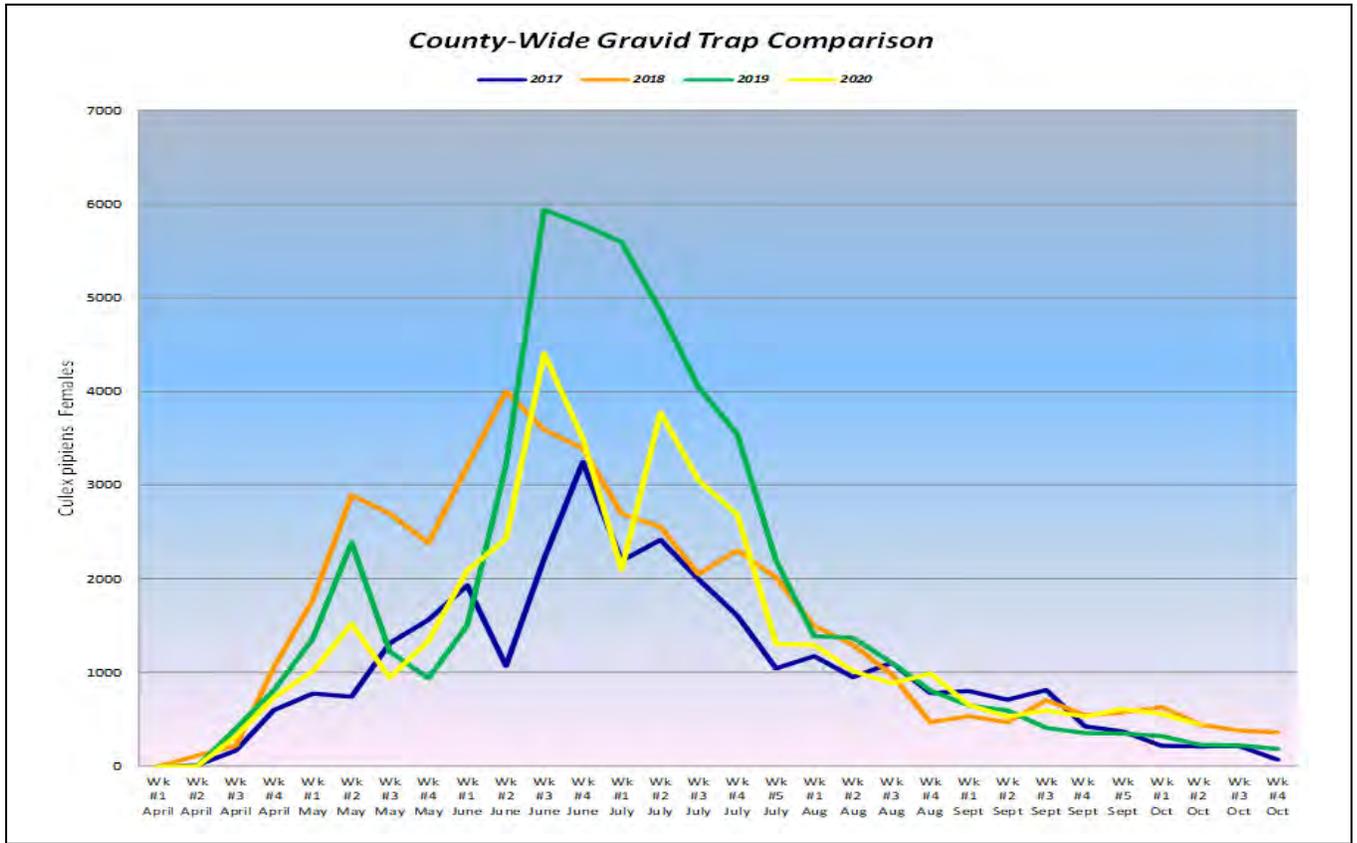
MOSQUITOFISH OPERATIONS: The District's four indoor fish tanks are operational. Currently, three tanks are working as rearing tanks with another tank holding the fry from the fry producing tanks. Tank stocks will continue to increase now that fish are available. The District's Entomologist and future Vector Ecologist / Fish Biologist will continue to test the tanks for optimal production. The public fish tanks were pulled on October 20, 2020. The ponds have a significant amount of fish and the pond that was reconstructed during the offseason continues to produce fish.

CONTROL OPERATIONS: Mosquito and Vector Control Specialists (Specialists) have continued with mosquito surveillance and control operations in man-made containers, storm drains, retention ponds and other urban sources. Camp Fire surveillance and control continues. Countless burnt properties have yielded many mosquito-breeding sources with an abundance of larvae. Surveillance and control of mosquitoes within rice, other agricultural sources, and managed wetlands has continued and a large number of acres have been treated. Managed wetland Fall flood-up is continues with many acres being flooded. Reflooded rice field inspections and treatments have continued. Service requests for inspections, fish, and treatments have decreased over the past month.

AIRCRAFT OPERATIONS: Aerial operations have been extremely busy to date. As of November 4, 2020, 714Y has treated 9,980.29 acres of managed wetlands. This is a new annual record. The acreage at this time last year was 9,094.0 acres. 6633K has treated 42,847.07 acres of rice. The acreage at this time last year was 32,601 acres. 606Y has treated 92,176.15 acres. Last year at this time, 606Y had treated 99,946 acres.

PUBLIC INFORMATION & OUTREACH: The PR Department is reviewing and updating (if needed) the District's website, brochures, photo and video files, and other informational documents. The District mobile friendly website continues to be updated as needed. All public events scheduled for the months of March through September were cancelled due to COVID-19. All the District public service announcements began on May 1, 2020, and ran on radio and television through September. The District's billboards ran through the end of September.

Attachment #1

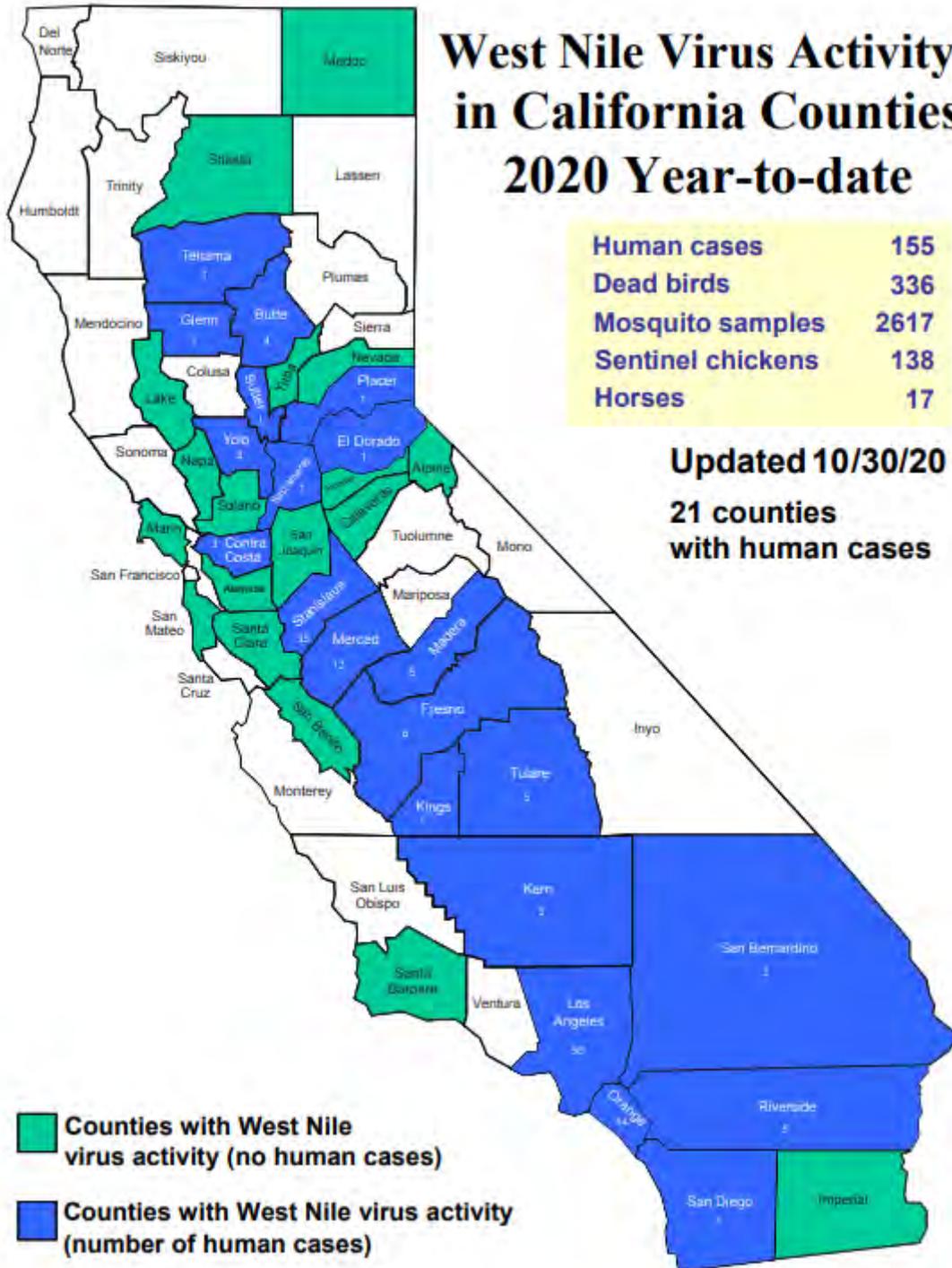


West Nile Virus Activity in California Counties 2020 Year-to-date

Human cases	155
Dead birds	336
Mosquito samples	2617
Sentinel chickens	138
Horses	17

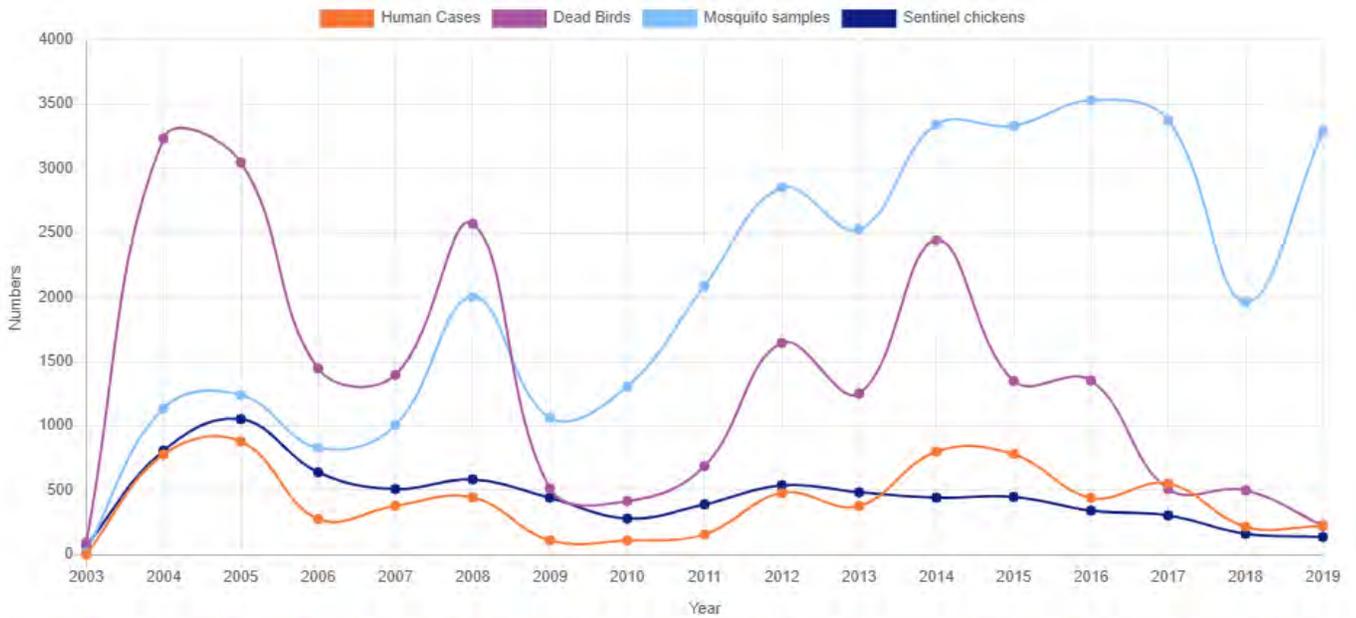
Updated 10/30/20

21 counties
with human cases



2003-2019 WNV ACTIVITY SUMMARY

Directions: Click on the element in the legend to limit display



ELEMENT	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
HUMAN CASES (FATAL)	3 (0)	779 (29)	880 (19)	278 (7)	380 (21)	445 (15)	112 (4)	111 (6)	158 (9)	479 (20)	379 (15)	801 (31)	782 (53)	442 (19)	553 (44)	217 (11)	225 (6)	7,024 (309)
DEAD BIRDS	96	3,232	3,046	1,446	1,396	2,569	515	416	688	1,644	1,251	2,442	1,349	1,352	510	501	226	22,679
MOSQUITO SAMPLES	32	1,136	1,242	832	1,007	2,003	1,063	1,305	2,087	2,849	2,528	3,340	3,329	3,528	3,371	1,963	3,288	34,903
SENTINEL CHICKENS	70	809	1,053	640	510	585	443	281	391	540	485	443	449	343	305	163	139	7,649
HORSES	1	540	456	58	28	32	18	19	15	22	23	15	19	21	21	11	15	1,314



**California Special
Districts Association**
Districts Stronger Together

California Special Districts Association
1112 I Street, Suite 200
Sacramento, CA 95814
Phone: 877.924.2732 Fax: 916.520.2470
www.csdanet

2021 CSDA MEMBERSHIP RENEWAL

To:

Butte County Mosquito and Vector Control District
5117 Larkin Road
Oroville, CA 95965-9250

Membership ID: 30

Issue Date October 1, 2020

Due Date: December 31, 2020

RM-Regular Member	\$7,253.00
Optional Purchases	
\$25 2021 Required State & Federal Labor Law Poster	\$
New Member Benefit! Participants receive CSDA Administrative Salary and Benefits Survey results FREE!	NOW FREE FOR CSDA MEMBERS!
\$225 CSDA Sample Policy Handbook	\$
Total	\$
PAYMENT	
Account Name:	Account Number:
Expiration Date	Auth Signature

Please return this form with payment to CSDA Member Services, 1112 I Street, Suite 200, Sacramento, CA 95814, fax: 916.520.2470. To pay by ACH, please contact membership@csda.net.

OBRA 1993 prohibits taxpayers from deducting, for federal income tax purposes, the portion of membership dues that are allocable to the lobbying activities of trade organizations. The nondeductible portion of your dues is estimated to be 8%. To view dues categories, please visit the CSDA transparency page at www.csdanet

Thank you for being a CSDA Member!

COMING SOON

2021

new member benefits



**California Special
Districts Association**
Districts Stronger Together

**FREE
WEBINARS**



**ALL WEBINARS FREE FOR
CSDA MEMBERS – UNLIMITED!**

Once your membership renewal has been received, beginning in January 2021 you, your agency board members, and staff can start accessing FREE, live, and on-demand webinars all year long!

VALUE—\$99 PER WEBINAR/PER PERSON.



**FREE
SALARY
SURVEY**

**SALARY SURVEY FREE FOR
CSDA MEMBERS!**

The CSDA Administrative Salary & Benefits Survey and access to all online results is moving from a paid subscription service to FREE for all CSDA Members. Just participate in the survey and your district will have access to data from hundreds of districts!

VALUE—\$475 ANNUALLY
RESULTS FOR FISCAL YEAR 2019/2020 WILL BE
AVAILABLE IN EARLY 2021.



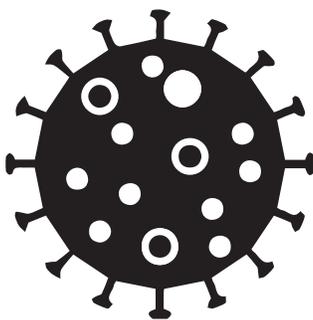
**FREE
ACCESS
FOR ALL**

**CSDA BENEFITS ARE AVAILABLE
TO ALL DISTRICT STAFF AND
BOARD MEMBERS!**

Get your staff and board members engaged and signed up to receive critical information from CSDA. All CSDA member benefits are available to your entire district's staff and board members.

CONTACT CSDA AT MEMBERSHIP@CSDA.NET
TO ADD INDIVIDUALS AND/OR UPDATE YOUR
DISTRICT'S ROSTER.

CSDA'S 2020 RESPONSE TO COVID-19



QUICK RESPONSE TO THE PANDEMIC

- Activated & led the National Special Districts Coalition (NSDC)
- H.R. 7073 & S.4308 - Coordinated the introduction of 2 special district specific federal bills to provide districts with relief funding
- Worked to develop & propose a first-ever federal definition for special districts
- Developed numerous materials to assist members in navigating local, state, and federal directives
- Regular communications to keep CSDA Members informed



**13 webinars
added specific to
COVID response**



**COVID-19 Online
Community developed
to provide real-time
information to members**

NSDC
NATIONAL SPECIAL DISTRICTS COALITION

Activated & led the National Special Districts Coalition (NSDC) efforts that would secure relief funding for special districts.



330+

Take Action letters
sent on federal
legislation.



Outreach &
briefings to 53+
CA congressional
offices



78+ coalition
partners
nationwide in
support of efforts



**COVID RESOURCE PAGE
DEVELOPED ON CSDA.NET**

- Guidance
- Timely information
- Input and surveys
- Take Action requests

CSDA'S 2020 HIGHLIGHTS

56+ JOINED CSDA
IN 2020

1,250 + organizations using
member services



Chat online with CSDA
Member Services
Representatives added
at csda.net



MEMBER RESOURCES

AllPaid: Save \$ on payment processing

**Propositions 26 & 218 Guide
for Special Districts**

About Special Districts awareness
guide developed



BUSINESS AFFILIATES

DIAMOND LEVEL

- CSDA Finance Corporation
- Special District Risk Management Authority

PLATINUM LEVEL

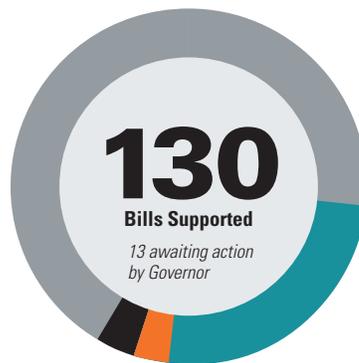
- Atkinson, Andelson, Loya, Ruud & Romo
- Best Best & Krieger
- Liebert Cassidy Whitmore
- Richard Watson Gershon
- Umpqua Bank

REPRESENTING MEMBERS IN THE CAPITOL

CSDA ADVOCACY ACTIVITY: 2019-2020 LEGISLATIVE CYCLE

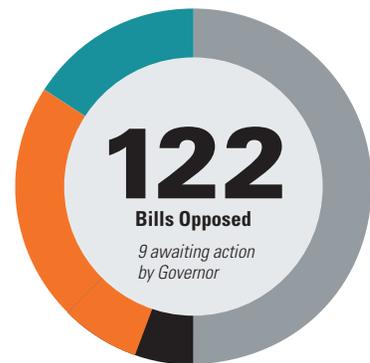
5,400+
BILLS REVIEWED

- Actively tracked 1,456 bills
- Directly lobbied 252 bills



BILLS SUPPORTED

- 32 – Signed into law
- 5 – Amended to remove support
- 5 – Vetoed
- 75 – Failed passage



BILLS OPPOSED

- 15 – Signed into law
- 26 – Amended to remove opposition
- 7 – Vetoed
- 65 – Failed passage

SB 931

STOPPED NEW BOARD
AGENDA MANDATE

AB 2093

BLOCKED COSTLY
TWO-YEAR E-MAIL
RETENTION MANDATE



2020 ADVOCACY ACCOMPLISHMENTS

- Sponsored Reinstatement of Short-Term District Loan Option (AB 2107)
- Secured Special District Eligibility for \$50 Million Fund to Prepare for Public Safety Power Shutoffs (SB 74)
- Secured Amendment to Allow Business to Business Exemption from AB 5 for Districts Using Independent Contractors (AB 2257)
- Defeated Effort to Eviscerate Association-Related Resources for Public Agencies (AB 315)

PROTECTED
DEVELOPMENT
IMPACT FEE
REVENUES

10+
BILLS

15

REPRESENTING DISTRICTS IN THE COURTS

Actively tracked 15 cases in state and federal appellate courts involving legal issues with an impact on special districts.

CSDA seeks desired legal outcomes for special districts by filing amicus or "friend-of-the court" briefs in these cases of interest:

- 4 briefs filed on behalf of special districts as of September 2020
- 4 pending for filing by year end

TAKING ACTION & ENGAGING MEMBERS

- 240 average district position letters on CSDA Calls-to-Action
- 600 individual special districts visits
- 40+ chapter meetings
- Met with 60+ legislative district offices and 40 LAFCO offices



SB 1431 PREVENTED PROPERTY TAX
POSTPONEMENT EXECUTIVE
ORDER AND COVID-19 VALUE
REASSESSMENT

2 new
AFFILIATED CHAPTERS



DELIVERING ESSENTIAL INFORMATION & EDUCATION

16+



16+ workshops
transitioned from
in-person to
online education

220+

Attendees at Virtual
Special Districts
Legislative Days

18

Business Affiliate Members

Developed 18
'Exhibitor Series'
webinars connecting
districts with CSDA



4,500+
TRAINED

DISTRICT STAFF
AND BOARD
MEMBERS

RESOLUTION NO. 20-12

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
BUTTE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

RESOLUTION OF APPRECIATION FOR MERITORIOUS SERVICE TO THE
CITIZENS OF BUTTE COUNTY AND HAMILTON CITY

Eric Gohre

WHEREAS, the Butte County Mosquito and Vector Control District Board of Trustees, with grateful appreciation, does hereby acknowledge, commend, and honor Eric Gohre, an employee of the District for over nineteen years, for his commitment and dedication; and

WHEREAS, his knowledge and technical expertise have provided valuable contributions to the technical, financial, and governmental aspects of the District program, and

WHEREAS, he has been a strong and consistent advocate of public health protection for the residents of Butte County, Hamilton City, the State of California, and the nation, and

WHEREAS, his service and experience have been a valuable contribution to the mosquito and vector control program of Butte County and Hamilton City, and

WHEREAS, Eric had freely given his time and talents to strengthen the essential operations of the District, to further the District's progress toward reaching and fulfilling the District's mission and has worked to ensure that the District continues its tradition of outstanding service to its residents; and

WHEREAS, Eric exemplified resolute commitment to the protection of the residents of Butte County and Hamilton City throughout his entire career;

WHEREAS, the Board and District employees will miss Eric's participation, leadership, service, and ideas.

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Board of Trustees, the President of the Board, and District Management do hereby recognize these efforts by Eric Gohre, an employee of the Butte County Mosquito and Vector Control District, and commend him for his outstanding work effort in protecting the health of the residents within the District. The Board of Trustees of the Butte County Mosquito and Vector Control District also does hereby recognize, thank, and publicly declare its appreciation to Eric Gohre for his nineteen years of service to the District and publicly commend his unselfish service to the people of Butte County and Hamilton City as an employee of this District.

Butte County Mosquito and Vector Control District Board of Trustees
November 11, 2020

Dr. Albert Beck, President

Gordon Andoe

Carl Starkey

Dr. Larry Kirk, Vice-President

James "Bo" Sheppard, Secretary

Phil LaRocca

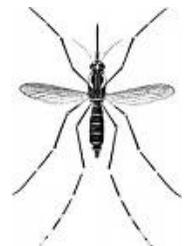
Steve Ostling

Melissa Schuster, Asst. Secretary

Michael Barth

Bruce Johnson

Matthew Ball, Manager



Butte County Mosquito and Vector Control District

Recap for the month ending: October 2020

	Fund 2270 General Fund		Fund 2272 Hamilton City	
Beginning Cash Balance	\$ 4,180,867.27	\$	16,736.32	\$ 4,197,603.59
Current Year Revenue Received	\$ 176,251.66	\$	-	
Cash balance	\$ 4,357,118.93		16,736.32	
Prior Month Payables paid	\$ 0.45			
Salaries & Benefits	\$ 174,668.21	\$	85.79	
Services & Supplies	\$ 149,033.15	\$	-	
Capital Outlay	\$ 26,348.07	\$	-	
Expenses chargeable to month	\$ 350,049.43	\$	85.79	\$ 350,135.22
Payables	\$ 160,403.80			
Cash Balance	\$ 4,167,472.85	\$	16,650.53	\$ 4,184,123.38
Revolving Fund				\$ 2,500.00
				<u> </u>
				End of Month Combined Cash Balance
				\$4,186,623.38
Less:				
Restricted - UST Trust Fund F-2279	\$ 5,000.00	\$	-	
Committed - Accumulated Capital Outlay	\$ 2,000,000.00	\$	-	
Committed - Aircraft Engine Reserve	\$ 580,000.00	\$	-	
Assigned - Research Reserve	\$ 100,000.00	\$	-	
Assigned - Vector Borne Disease Reserved	\$ 342,500.00	\$	7,500.00	
Committed - General Reserve	\$ 200,000.00	\$	-	
	\$ 3,227,500.00	\$	7,500.00	

Voided Fund 2270 Check Numbers: 48557

Voided Revolving Fund Check Numbers:

The before mentioned list of claims is a true and correct listing of bills which have been allowed by the Board of Trustees.

Signature of Board President or Secretary

Signature of District Manager

Butte County Mosquito and Vector Control District

Income by Customer Detail

11/05/20

October 2020

Cash Basis

Type	Date	Num	Memo	Account	Original Amount	Paid Amount
Bird Haven Duck Club						
Invoice	10/19/20	BU-2...	9/23/2020 aerial servic...	4625 · Charges f...	2,031.34	2,031.34
Invoice	10/19/20	BU-2...	9/24/2020 aerial servic...	4625 · Charges f...	971.10	971.10
Invoice	10/19/20	BU-2...	10/7/2020 aerial servic...	4625 · Charges f...	2,153.14	2,153.14
Total Bird Haven Duck Club						5,155.58
Brady Club						
Invoice	10/26/20	BU-2...	Vectobac-G 11 lbs aeri...	4625 · Charges f...	404.57	404.57
Total Brady Club						404.57
Butte County Auditor-Treasurer						
Deposit	10/26/20		TX2-U July-Sept 2020 ...	4111 · Current U...	120,208.27	120,208.27
Deposit	10/26/20		TX3-Y July-Sept 2020 ...	4113 · Prior Uns...	1,783.33	1,783.33
Deposit	10/26/20		TX3-Y July-Sept 2020 ...	4114 · Supplem...	89.92	89.92
Deposit	10/26/20		TX3-Y July-Sept 2020 ...	4117 · RDA - Pa...	8.77	8.77
Deposit	10/26/20		TX6-C July-Sept 2020 ...	4114 · Supplem...	9,328.37	9,328.37
Deposit	10/26/20		TX6-C July-Sept 2020 ...	4117 · RDA - Pa...	170.20	170.20
Deposit	10/26/20		TX4-Y July-Sept 2020 ...	4114 · Supplem...	18.51	18.51
Deposit	10/26/20		TX5-Y July-Sept 2020 ...	4117 · RDA - Pa...	73.06	73.06
Deposit	10/26/20		TX7-C July-Sept 2020 ...	4117 · RDA - Pa...	573.07	573.07
Deposit	10/26/20		TX8-C July-Sept 2020 ...	4117 · RDA - Pa...	2,511.14	2,511.14
Total Butte County Auditor-Treasurer						134,764.64
Central House LLC						
Invoice	10/12/20	BU-2...	9/7/20 treatment	4625 · Charges f...	845.86	845.86
Total Central House LLC						845.86
Howard Slough-State of California						
Invoice	10/01/20	BU-2...	August 2020 services	4625 · Charges f...	1,072.96	1,072.96
Total Howard Slough-State of California						1,072.96
Little Dry Creek-State of California						
Invoice	10/01/20	BU-2...	August 2020 services	4625 · Charges f...	3,524.39	3,524.39
Total Little Dry Creek-State of California						3,524.39
Little Dry Creek Farm LLC Etal						
Invoice	10/19/20	BU-2...	7/16/2020 aerial servic...	4625 · Charges f...	2,203.62	2,203.62
Total Little Dry Creek Farm LLC Etal						2,203.62
Mom's Farm						
Invoice	10/26/20	BU-2...	9/8/20 aerial services	4625 · Charges f...	2,456.26	2,456.26
Invoice	10/26/20	BU-2...	9/14/20 aerial services	4625 · Charges f...	2,358.51	2,358.51
Total Mom's Farm						4,814.77
Parrott Investment Co, Inc.						
Invoice	10/07/20	BU-2...	9/17/20 aerial services	4625 · Charges f...	1,193.70	1,193.70
Invoice	10/07/20	BU-2...	9/21/2020 aerial servic...	4625 · Charges f...	1,056.05	1,056.05
Invoice	10/07/20	BU-2...	9/22/2020 aerial servic...	4625 · Charges f...	823.42	823.42
Invoice	10/20/20	BU-2...	9/3/2020 aerial services	4625 · Charges f...	1,910.80	1,910.80
Invoice	10/20/20	BU-2...	9/14/2020 aerial servic...	4625 · Charges f...	1,095.39	1,095.39
Invoice	10/20/20	BU-2...	9/23/2020 aerial servic...	4625 · Charges f...	1,162.34	1,162.34
Invoice	10/20/20	BU-2...	9/24/2020 aerial servic...	4625 · Charges f...	1,172.24	1,172.24
Total Parrott Investment Co, Inc.						8,413.94
Pipers Patch Farms						
Invoice	10/12/20	BU-2...	Vectobac G 9 lbs aeria...	4625 · Charges f...	636.15	636.15
Total Pipers Patch Farms						636.15

Butte County Mosquito and Vector Control District

11/05/20

Income by Customer Detail

Cash Basis

October 2020

Type	Date	Num	Memo	Account	Original Amount	Paid Amount
Rancho Esquon						
Invoice	10/01/20	BU-2...	9/3/2020 services	4625 · Charges f...	897.47	897.47
Invoice	10/14/20	BU-2...	9/28/20 aerial services	4625 · Charges f...	1,317.79	1,317.79
Total Rancho Esquon						2,215.26
Roseville Land & Development Assoc.						
Invoice	10/05/20	BU-2...	Vectobac G 9 lbs two ...	4625 · Charges f...	1,695.34	1,695.34
Total Roseville Land & Development Assoc.						1,695.34
Syufy Enterprises						
Invoice	10/26/20	BU-2...	10/8/2020 aerial servic...	4625 · Charges f...	1,244.45	1,244.45
Total Syufy Enterprises						1,244.45
Tule Goose Club						
Invoice	10/06/20	BU-2...	9/16/20 aerial services	4625 · Charges f...	2,874.78	2,874.78
Invoice	10/06/20	BU-2...	9/21/2020 aerial servic...	4625 · Charges f...	1,746.10	1,746.10
Invoice	10/14/20	BU-2...	9/28/2020 aerial servic...	4625 · Charges f...	1,747.50	1,747.50
Invoice	10/20/20	BU-2...	10/5/2020 aerial servic...	4625 · Charges f...	1,618.05	1,618.05
Total Tule Goose Club						7,986.43
Watkins Woodstock Ranch						
Invoice	10/19/20	BU-2...	9/17/20 aerial services	4625 · Charges f...	295.36	295.36
Invoice	10/19/20	BU-2...	9/17/20 aerial services	4625 · Charges f...	978.34	978.34
Total Watkins Woodstock Ranch						1,273.70
TOTAL						176,251.66

Butte County Mosquito and Vector Control District

End of Month Check Register

As of October 31, 2020

Type	Date	Num	Name	Memo	Amount
1010 - Cash in County Treasury					
Payment	10/12/20	259	Central House LLC		845.86
Payment	10/26/20	903	Syufy Enterprises		1,244.45
Payment	10/26/20	2316	Mom's Farm		4,814.77
Payment	10/26/20	4569	Brady Club		404.57
Payment	10/12/20	0000005167	Pipers Patch Farms		636.15
Payment	10/05/20	5809	Roseville Land & Development Ass...		1,695.34
Payment	10/19/20	5852	Watkins Woodstock Ranch		1,273.70
Payment	10/06/20	6035	Tule Goose Club		4,620.88
Payment	10/14/20	6038	Tule Goose Club		1,747.50
Payment	10/20/20	6041	Tule Goose Club		1,618.05
Payment	10/19/20	7899	Bird Haven Duck Club		5,155.58
Payment	10/19/20	7900	Little Dry Creek Farm LLC Etal		2,203.62
Payment	10/14/20	21760	Rancho Esquon		1,317.79
Payment	10/07/20	33850	Parrott Investment Co, Inc.		3,073.17
Payment	10/20/20	33917	Parrott Investment Co, Inc.		5,340.77
Paycheck	10/07/20	48502	ARMSTRONG, KENNETH J		-1,370.71
Paycheck	10/07/20	48503	BALL, MATTHEW C		-3,257.40
Paycheck	10/07/20	48504	BOYD, DELBERT L		-2,307.99
Paycheck	10/07/20	48505	BRADFORD, AMANDA M		-2,005.38
Paycheck	10/07/20	48506	CASSITY, SHANE M		-1,494.10
Paycheck	10/07/20	48507	CASSITY, SHAWN W		-1,102.09
Paycheck	10/07/20	48508	DELRIO CARRIEDO, EDITH		-1,553.94
Paycheck	10/07/20	48509	DILLARD, ERIC L		-1,616.90
Paycheck	10/07/20	48510	EDWARDS, JEREMY M		-939.52
Paycheck	10/07/20	48511	ENCE II, BRIAN		-581.41
Paycheck	10/07/20	48512	FAVILLA, CHARLES L		-1,364.64
Paycheck	10/07/20	48513	GOFF, AARON P		-1,367.65
Paycheck	10/07/20	48514	GOHRE, ERIC S		-1,533.99
Paycheck	10/07/20	48515	HENRY, PHILLIP D		-1,879.50
Paycheck	10/07/20	48516	HOWARD, AUSTIN J		-992.39
Paycheck	10/07/20	48517	LASIK, DONALD A		-1,459.29
Paycheck	10/07/20	48518	LUMSDEN, AARON L		-1,877.56
Paycheck	10/07/20	48519	MATTIA, MICHAEL P		-453.62
Paycheck	10/07/20	48520	MCCLYMONT, JOHN S		-1,093.89
Paycheck	10/07/20	48521	ROBERTSON, SHANE E		-1,567.15
Paycheck	10/07/20	48522	SANDOVAL-SORIA, MARITZA L		-1,878.01
Paycheck	10/07/20	48523	SCHEER, CODY A		-885.27
Paycheck	10/07/20	48524	SCHEER, COLTON M		-954.25
Paycheck	10/07/20	48525	SCRIBNER, RACHELLE M		-822.11
Paycheck	10/07/20	48526	VICE, ELIZABETH L		-1,737.00
Paycheck	10/07/20	48527	WESEMAN, DOUGLAS E		-1,843.66
Paycheck	10/07/20	48528	WILLIAMS, GLEN L		-1,859.92
Paycheck	10/07/20	48529	DELRIO CARRIEDO, EDITH		-308.31
Liability Check	10/07/20	48530	ICMA RETIREMENT CORPORATI...	304296	-315.00
Liability Check	10/07/20	48531	VALIC	53871	-1,550.00
Liability Check	10/07/20	48532	MECHANICS BANK		-594.23
Bill Pmt -Check	10/15/20	48533	ALBERT BECK	Meeting allowance October ...	-100.00
Bill Pmt -Check	10/15/20	48534	ALHAMBRA & SIERRA SPRINGS	Cooler rentals plus 30 delive...	-320.48
Bill Pmt -Check	10/15/20	48535	BRUCE JOHNSON	Meeting allowance October ...	-100.00
Bill Pmt -Check	10/15/20	48536	COMCAST BUSINESS	Chico 10/6-11/5/2020	-334.12
Bill Pmt -Check	10/15/20	48537	GORDON ANDOE	Meeting allowance October ...	-100.00
Bill Pmt -Check	10/15/20	48538	HOME DEPOT	6035 322 0 0746 7677	-438.64
Bill Pmt -Check	10/15/20	48539	JAMES BO SHEPPARD	Meeting allowance October ...	-100.00
Bill Pmt -Check	10/15/20	48540	LARRY KIRK	Meeting allowance October ...	-100.00
Bill Pmt -Check	10/15/20	48541	MELISSA SCHUSTER	Meeting allowance October ...	-100.00
Bill Pmt -Check	10/15/20	48542	MICHAEL BARTH	Meeting allowance October ...	-100.00
Bill Pmt -Check	10/15/20	48543	PACIFIC GAS AND ELECTRIC		-698.30
Bill Pmt -Check	10/15/20	48544	PHILIP LAROCCA	Meeting allowance October ...	-100.00
Bill Pmt -Check	10/15/20	48545	RECOLOGY BUTTTE COLUSA C...	Sep 2020	-115.95
Bill Pmt -Check	10/15/20	48546	STEVE OSTLING	Meeting allowance October ...	-100.00
Bill Pmt -Check	10/15/20	48547	UPS		-147.70
Bill Pmt -Check	10/15/20	48548	VERIZON WIRELESS	8/29-9/28/2020 District cellp...	-1,105.37
Bill Pmt -Check	10/15/20	48549	WASTE MANAGEMENT	9/1-9/30/2020 Chico services	-28.62
Paycheck	10/21/20	48550	ARMSTRONG, KENNETH J		-1,270.77
Paycheck	10/21/20	48551	BALL, MATTHEW C		-3,300.68
Paycheck	10/21/20	48552	BOYD, DELBERT L		-2,307.99
Paycheck	10/21/20	48553	BRADFORD, AMANDA M		-2,005.39
Paycheck	10/21/20	48554	CASSITY, SHANE M		-1,494.11

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Butte County Mosquito and Vector Control District

11/05/20

End of Month Check Register

As of October 31, 2020

Type	Date	Num	Name	Memo	Amount
Paycheck	10/21/20	48555	DELRIO CARRIEDO, EDITH		-1,553.94
Paycheck	10/21/20	48556	DILLARD, ERIC L		-1,616.90
Paycheck	10/21/20	48557	FAVILLA, CHARLES L	VOID:	0.00
Paycheck	10/21/20	48558	GOFF, AARON P		-1,367.65
Paycheck	10/21/20	48559	GOHRE, ERIC S		-1,534.00
Paycheck	10/21/20	48560	HENRY, PHILLIP D		-1,879.49
Paycheck	10/21/20	48561	LASIK, DONALD A		-1,459.28
Paycheck	10/21/20	48562	LUMSDEN, AARON L		-1,877.55
Paycheck	10/21/20	48563	ROBERTSON, SHANE E		-1,567.14
Paycheck	10/21/20	48564	SANDOVAL-SORIA, MARITZA L		-1,878.01
Paycheck	10/21/20	48565	SCRIBNER, RACHELLE M		-813.41
Paycheck	10/21/20	48566	VICE, ELIZABETH L		-1,737.00
Paycheck	10/21/20	48567	WESEMAN, DOUGLAS E		-1,843.65
Paycheck	10/21/20	48568	WILLIAMS, GLEN L		-1,859.93
Paycheck	10/21/20	48569	FAVILLA, CHARLES L		-1,364.62
Liability Check	10/21/20	48570	MECHANICS BANK		-900.00
Liability Check	10/21/20	48571	ICMA RETIREMENT CORPORATI...	304296	-315.00
Liability Check	10/21/20	48572	VALIC	53871	-1,550.00
Liability Check	10/21/20	48573	MECHANICS BANK		-594.23
Bill Pmt -Check	10/21/20	48574	GOLDEN STATE RISK MANAGEM...	Nov 2020 Health Insurance	-24,746.00
Bill Pmt -Check	10/21/20	48575	MEDICAL EYE SERVICES	Nov 2020	-265.09
Bill Pmt -Check	10/21/20	48576	SUN LIFE FINANCIAL	November 2020	-2,247.02
Paycheck	10/21/20	48577	GOHRE, ERIC S		-8,265.91
Bill Pmt -Check	10/21/20	48578	BUTTE COUNTY MOSQUITO AND...	Reimbursing petty cash acc...	-281.88
Liability Check	10/26/20	48579	AFLAC	J1P16	-745.12
Bill Pmt -Check	10/26/20	48580	FEDAK & BROWN LLP	Replacement check for ck # ...	-715.00
Bill Pmt -Check	10/26/20	48581	MVCAC	Replacement check for ck# ...	-10,500.00
Bill Pmt -Check	10/26/20	48582	US BANK CORP PAYMENT SYST...	9/21/20-10/20/2020 various ...	-11,115.82
Payment	10/01/20	65-221503	Little Dry Creek-State of California		3,524.39
Payment	10/01/20	65-221504	Rancho Esquon		897.47
Payment	10/01/20	65-221504	Howard Slough-State of California		1,072.96
Liability Check	10/07/20	2270-900858	BUTTE COUNTY TREASURER FO...	94-6000141	-15,008.90
Liability Check	10/07/20	2270-900859	EMPLOYMENT DEVELOPMENT D...	499-0413-9	-2,739.58
Liability Check	10/07/20	2270-900860	PUBLIC EMPLOYEES RETIREME...	0665	-9,023.64
Liability Check	10/21/20	2270-900861	BUTTE COUNTY TREASURER FO...	94-6000141	-13,224.50
Liability Check	10/21/20	2270-900862	EMPLOYMENT DEVELOPMENT D...	499-0413-9	-2,489.79
Liability Check	10/21/20	2270-900863	PUBLIC EMPLOYEES RETIREME...	0665	-9,023.64
Liability Check	10/28/20	2270-900864	BUTTE COUNTY TREASURER FO...	94-6000141	-6,669.92
Liability Check	10/28/20	2270-900865	EMPLOYMENT DEVELOPMENT D...	499-0413-9	-1,647.27
Total 1010 · Cash in County Treasury					-159,968.86
TOTAL					-159,968.86

Butte County Mosquito and Vector Control District
Month to Date Register
As of November 5, 2020

11/05/20

Type	Date	Num	Name	Memo	Amount
1010 · Cash in County Treasury					
Paycheck	11/04/20	48583	BALL, MATTHEW C		-3,315.22
Paycheck	11/04/20	48584	BOYD, DELBERT L		-2,307.97
Paycheck	11/04/20	48585	BRADFORD, AMANDA M		-2,193.23
Paycheck	11/04/20	48586	CASSITY, SHANE M		-1,494.11
Paycheck	11/04/20	48587	DELRIO CARRIEDO, EDITH		-1,553.95
Paycheck	11/04/20	48588	DILLARD, ERIC L		-1,616.93
Paycheck	11/04/20	48589	FAVILLA, CHARLES L		-1,364.63
Paycheck	11/04/20	48590	GOFF, AARON P		-1,367.64
Paycheck	11/04/20	48591	HENRY, PHILLIP D		-1,879.50
Paycheck	11/04/20	48592	LASIK, DONALD A		-1,459.29
Paycheck	11/04/20	48593	LUMSDEN, AARON L		-1,877.56
Paycheck	11/04/20	48594	ROBERTSON, SHANE E		-1,567.15
Paycheck	11/04/20	48595	SANDOVAL-SORIA, MARITZA L		-1,878.01
Paycheck	11/04/20	48596	VICE, ELIZABETH L		-1,737.01
Paycheck	11/04/20	48597	WESEMAN, DOUGLAS E		-1,843.67
Paycheck	11/04/20	48598	WILLIAMS, GLEN L		-1,859.93
Liability Check	11/04/20	48599	ICMA RETIREMENT CORPORATI...	304296	-315.00
Liability Check	11/04/20	48600	VALIC	53871	-1,050.00
Liability Check	11/04/20	48601	MECHANICS BANK		-594.23
Payment	11/02/20	65-455764	Gray Lodge-State of California		11,161.32
Payment	11/03/20	65-480939	Howard Slough-State of California		9,013.57
Liability Check	11/02/20	2270-900865	PUBLIC EMPLOYEES RETIREME...	0665	-3,529.46
Liability Check	11/04/20	2270-900866	BUTTE COUNTY TREASURER FO...	94-6000141	-11,941.66
Liability Check	11/04/20	2270-900867	EMPLOYMENT DEVELOPMENT D...	499-0413-9	-2,276.72
Liability Check	11/04/20	2270-900868	PUBLIC EMPLOYEES RETIREME...	0665	-8,466.81
Total 1010 · Cash in County Treasury					-37,314.79
TOTAL					-37,314.79

Butte County Mosquito and Vector Control District
End of Month Check Register
As of October 31, 2020

1010 - Cash in County Treasury

Type	Date	Num	Name	Memo	Amount
Payment	10/12/2020	259	Central House LLC	Payment received	845.86
Payment	10/26/2020	903	Syufy Enterprises	Payment received	1,244.45
Payment	10/26/2020	2316	Mom's Farm	Payment received	4,814.77
Payment	10/26/2020	4569	Brady Club	Payment received	404.57
Payment	10/12/2020	0000005167	Pipers Patch Farms	Payment received	636.15
Payment	10/05/2020	5809	Roseville Land & Development Assoc.	Payment received	1,695.34
Payment	10/19/2020	5852	Watkins Woodstock Ranch	Payment received	1,273.70
Payment	10/06/2020	6035	Tule Goose Club	Payment received	4,620.88
Payment	10/14/2020	6038	Tule Goose Club	Payment received	1,747.50
Payment	10/20/2020	6041	Tule Goose Club	Payment received	1,618.05
Payment	10/19/2020	7899	Bird Haven Duck Club	Payment received	5,155.58
Payment	10/19/2020	7900	Little Dry Creek Farm LLC Etal	Payment received	2,203.62
Payment	10/14/2020	21760	Rancho Esquon	Payment received	1,317.79
Payment	10/07/2020	33850	Parrott Investment Co, Inc.	Payment received	3,073.17
Payment	10/20/2020	33917	Parrott Investment Co, Inc.	Payment received	5,340.77
Paycheck	10/07/2020	48502	ARMSTRONG, KENNETH J	Paycheck	-1,370.71
Paycheck	10/07/2020	48503	BALL, MATTHEW C	Paycheck	-3,257.40
Paycheck	10/07/2020	48504	BOYD, DELBERT L	Paycheck	-2,307.99
Paycheck	10/07/2020	48505	BRADFORD, AMANDA M	Paycheck	-2,005.38
Paycheck	10/07/2020	48506	CASSITY, SHANE M	Paycheck	-1,494.10
Paycheck	10/07/2020	48507	CASSITY, SHAWN W	Paycheck	-1,102.09
Paycheck	10/07/2020	48508	DELRIO CARRIEDO, EDITH	Paycheck	-1,553.94
Paycheck	10/07/2020	48509	DILLARD, ERIC L	Paycheck	-1,616.90
Paycheck	10/07/2020	48510	EDWARDS, JEREMY M	Paycheck	-939.52
Paycheck	10/07/2020	48511	ENCE II, BRIAN	Paycheck	-581.41
Paycheck	10/07/2020	48512	FAVILLA, CHARLES L	Paycheck	-1,364.64
Paycheck	10/07/2020	48513	GOFF, AARON P	Paycheck	-1,367.65
Paycheck	10/07/2020	48514	GOHRE, ERIC S	Paycheck	-1,533.99
Paycheck	10/07/2020	48515	HENRY, PHILLIP D	Paycheck	-1,879.50
Paycheck	10/07/2020	48516	HOWARD, AUSTIN J	Paycheck	-992.39
Paycheck	10/07/2020	48517	LASIK, DONALD A	Paycheck	-1,459.29
Paycheck	10/07/2020	48518	LUMSDEN, AARON L	Paycheck	-1,877.56
Paycheck	10/07/2020	48519	MATTIA, MICHAEL P	Paycheck	-453.62
Paycheck	10/07/2020	48520	MCCLYMONT, JOHN S	Paycheck	-1,093.89
Paycheck	10/07/2020	48521	ROBERTSON, SHANE E	Paycheck	-1,567.15
Paycheck	10/07/2020	48522	SANDOVAL-SORIA, MARITZA L	Paycheck	-1,878.01
Paycheck	10/07/2020	48523	SCHEER, CODY A	Paycheck	-885.27
Paycheck	10/07/2020	48524	SCHEER, COLTON M	Paycheck	-954.25
Paycheck	10/07/2020	48525	SCRIBNER, RACHELLE M	Paycheck	-822.11
Paycheck	10/07/2020	48526	VICE, ELIZABETH L	Paycheck	-1,737.00
Paycheck	10/07/2020	48527	WESEMAN, DOUGLAS E	Paycheck	-1,843.66
Paycheck	10/07/2020	48528	WILLIAMS, GLEN L	Paycheck	-1,859.92
Paycheck	10/07/2020	48529	DELRIO CARRIEDO, EDITH	Paycheck	-308.31
Liability Check	10/07/2020	48530	ICMA RETIREMENT CORPORATION	Deferred Comp employee contributions	-315.00
Liability Check	10/07/2020	48531	VALIC	Deferred Comp employee contributions	-1,550.00
Liability Check	10/07/2020	48532	MECHANICS BANK	4 employee HSA contributions	-594.23
Bill Pmt - Check	10/15/2020	48533	ALBERT BECK	Meeting allowance October 2020	-100.00
Bill Pmt - Check	10/15/2020	48534	ALHAMBRA & SIERRA SPRINGS	Cooler rentals plus 30 delivered bottles	-320.48
Bill Pmt - Check	10/15/2020	48535	BRUCE JOHNSON	Meeting allowance October 2020	-100.00
Bill Pmt - Check	10/15/2020	48536	COMCAST BUSINESS	Chico 10/6-11/5/2020	-334.12
Bill Pmt - Check	10/15/2020	48537	GORDON ANDOE	Meeting allowance October 2020	-100.00
Bill Pmt - Check	10/15/2020	48538	HOME DEPOT	Retractable extension cord reel and misc item	-438.64
Bill Pmt - Check	10/15/2020	48539	JAMES BO SHEPPARD	Meeting allowance October 2020	-100.00
Bill Pmt - Check	10/15/2020	48540	LARRY KIRK	Meeting allowance October 2020	-100.00
Bill Pmt - Check	10/15/2020	48541	MELISSA SCHUSTER	Meeting allowance October 2020	-100.00
Bill Pmt - Check	10/15/2020	48542	MICHAEL BARTH	Meeting allowance October 2020	-100.00
Bill Pmt - Check	10/15/2020	48543	PACIFIC GAS AND ELECTRIC	Chico/Oroville Monthly Utility bills	-698.30
Bill Pmt - Check	10/15/2020	48544	PHILIP LAROCCA	Meeting allowance October 2020	-100.00
Bill Pmt - Check	10/15/2020	48545	RECOLOGY BUTTTE COLUSA COUNTIES	Sept 2020 Oroville garbage	-115.95
Bill Pmt - Check	10/15/2020	48546	STEVE OSTLING	Meeting allowance October 2020	-100.00
Bill Pmt - Check	10/15/2020	48547	UPS	Charges for packages sent	-147.70
Bill Pmt - Check	10/15/2020	48548	VERIZON WIRELESS	10/29-11/28/2020 District cellphone plans	-1,105.37
Bill Pmt - Check	10/15/2020	48549	WASTE MANAGEMENT	10/1-11/30/2020 Chico services	-28.62
Paycheck	10/21/2020	48550	ARMSTRONG, KENNETH J	Paycheck	-1,270.77

Butte County Mosquito and Vector Control District
End of Month Check Register
As of October 31, 2020

Type	Date	Num	Name	Memo	Amount
Paycheck	10/21/2020	48551	BALL, MATTHEW C	Paycheck	-3,300.68
Paycheck	10/21/2020	48552	BOYD, DELBERT L	Paycheck	-2,307.99
Paycheck	10/21/2020	48553	BRADFORD, AMANDA M	Paycheck	-2,005.39
Paycheck	10/21/2020	48554	CASSITY, SHANE M	Paycheck	-1,494.11
Paycheck	10/21/2020	48555	DELRIO CARRIEDO, EDITH	Paycheck	-1,553.94
Paycheck	10/21/2020	48556	DILLARD, ERIC L	Paycheck	-1,616.90
Paycheck	10/21/2020	48557	FAVILLA, CHARLES L	VOID:	0.00
Paycheck	10/21/2020	48558	GOFF, AARON P	Paycheck	-1,367.65
Paycheck	10/21/2020	48559	GOHRE, ERIC S	Paycheck	-1,534.00
Paycheck	10/21/2020	48560	HENRY, PHILLIP D	Paycheck	-1,879.49
Paycheck	10/21/2020	48561	LASIK, DONALD A	Paycheck	-1,459.28
Paycheck	10/21/2020	48562	LUMSDEN, AARON L	Paycheck	-1,877.55
Paycheck	10/21/2020	48563	ROBERTSON, SHANE E	Paycheck	-1,567.14
Paycheck	10/21/2020	48564	SANDOVAL-SORIA, MARITZA L	Paycheck	-1,878.01
Paycheck	10/21/2020	48565	SCRIBNER, RACHELLE M	Paycheck	-813.41
Paycheck	10/21/2020	48566	VICE, ELIZABETH L	Paycheck	-1,737.00
Paycheck	10/21/2020	48567	WESEMAN, DOUGLAS E	Paycheck	-1,843.65
Paycheck	10/21/2020	48568	WILLIAMS, GLEN L	Paycheck	-1,859.93
Paycheck	10/21/2020	48569	FAVILLA, CHARLES L	Paycheck	-1,364.62
Liability Check	10/21/2020	48570	MECHANICS BANK	4 employee HSA contributions	-900.00
Liability Check	10/21/2020	48571	ICMA RETIREMENT CORPORATION	Deferred Comp employee contributions	-315.00
Liability Check	10/21/2020	48572	VALIC	Deferred Comp employee contributions	-1,550.00
Liability Check	10/21/2020	48573	MECHANICS BANK	4 employee HSA contributions	-594.23
Bill Pmt -Check	10/21/2020	48574	GOLDEN STATE RISK MANAGEMENT AUTHC	Nov 2020 Health Insurance	-24,746.00
Bill Pmt -Check	10/21/2020	48575	MEDICAL EYE SERVICES	Nov 2020	-265.09
Bill Pmt -Check	10/21/2020	48576	SUN LIFE FINANCIAL	November 2020	-2,247.02
Paycheck	10/21/2020	48577	GOHRE, ERIC S	Gohre vacation/cto pay out	-8,265.91
Bill Pmt -Check	10/21/2020	48578	BUTTE COUNTY MOSQUITO AND VECTOR C	Reimbursing petty cash account	-281.88
Liability Check	10/26/2020	48579	AFLAC	Optional employee paid GAP insurance policies	-745.12
Bill Pmt -Check	10/26/2020	48580	FEDAK & BROWN LLP	Replacement check for ck # 47371, issued 1/6/2020.	-715.00
Bill Pmt -Check	10/26/2020	48581	MVCAC	Replacement check for ck# 48081 dated 7/9/2020	-10,500.00
Bill Pmt -Check	10/26/2020	48582	US BANK CORP PAYMENT SYSTEMS	9/21/20-10/20/2020 various credit card purchases; Tank Truck DMV use tax fees, Surface Pro and	-11,115.82
Payment	10/01/2020	65-221503	Little Dry Creek-State of California	Payment received	3,524.39
Payment	10/01/2020	65-221504	Rancho Esquon	Payment received	897.47
Payment	10/01/2020	65-221504	Howard Slough-State of California	Payment received	1,072.96
Liability Check	10/07/2020	2270-900858	BUTTE COUNTY TREASURER FORM 8109B	Federal Taxes	-15,008.90
Liability Check	10/07/2020	2270-900859	EMPLOYMENT DEVELOPMENT DEPT	State taxes	-2,739.58
Liability Check	10/07/2020	2270-900860	PUBLIC EMPLOYEES RETIREMENT	PERS	-9,023.64
Liability Check	10/21/2020	2270-900861	BUTTE COUNTY TREASURER FORM 8109B	Federal Taxes	-13,224.50
Liability Check	10/21/2020	2270-900862	EMPLOYMENT DEVELOPMENT DEPT	State taxes	-2,489.79
Liability Check	10/21/2020	2270-900863	PUBLIC EMPLOYEES RETIREMENT	PERS	-9,023.64
Liability Check	10/28/2020	2270-900864	BUTTE COUNTY TREASURER FORM 8109B	Federal Taxes	-6,669.92
Liability Check	10/28/2020	2270-900865	EMPLOYMENT DEVELOPMENT DEPT	State taxes	-1,647.27
Total 1010 - Cash in County Treasury					-159,968.86
TOTAL					<u>-159,968.86</u>

Holiday Schedule

2021 Holidays

New Year's Day	Monday	January 4, 2021
Martin Luther King Day	Monday	January 18, 2021
Lincoln's Birthday	Thursday	February 11, 2021
President's Day	Monday	February 15, 2021
Cesar Chavez	Thursday	April 1, 2021
Memorial Day	Monday	May 31, 2021
Independence Day	Monday	July 5, 2021
Labor Day	Monday	September 6, 2021
Veterans Day	Thursday	November 11, 2021
Thanksgiving Day	Thursday	November 25, 2021
Christmas Day	Thursday	December 23, 2021

2022 Holidays

New Year's Day	Monday	January 3, 2022
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