



# **Butte County Mosquito and Vector Control District**

5117 Larkin Road • Oroville, CA 95965-9250  
Phone: 530-533-6038 • Fax: 530-534-9916  
www.BCMVCD.com

**Matthew C. Ball**  
Manager

## **AGENDA**

### ***Regular Meeting of the Board of Trustees of the Butte County Mosquito and Vector Control District***

(BCMVCD) Board Room, 444 Otterson Drive, Chico, CA 95928. The Board of Trustees is committed to making its proceedings accessible to all citizens. Individuals with special needs should call District staff at 530-533-6038 or 530-342-7350, Monday through Thursday, 6:00 a.m. to 4:30 p.m. to request disability-related modifications/accommodations or to request materials in alternate formats. All requests for special accommodations and/or alternative format documents must be made 48 hours prior to the meeting.

1. ***Regular Board of Trustees Meeting Time: 4:00 PM Date: December 13, 2023***
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: November 8, 2023***
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 – 7.2)***
  - 7.1 ***BCMVCD Annual Audit Report by C.J. Brown & Company CPAs formally know as Fedak & Brown LLP***

A representative from C.J. Brown & Company CPAs 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 Manager will also report on District employees, meetings attended, and current projects.
8. ***Policy Matters: (8.1 – 8.5)***
  - 8.1 ***Consider a Capital Expenditure for Ten (10) Cougar Foggers with Smart Flo***

The Board will be asked to consider a capital expenditure in the amount of \$166,845.73 for ten (10) Cougar foggers with Smart Flo from Clarke. This Capital Expenditure was not budgeted and during the meeting the District Manager will explain the reason for the request and recommendation.
  - 8.2 ***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 are \$8,600.00 annually. The District rejoined the CSDA in April of 2017.

**8.3 Consider Amendment(s) to Job Descriptions, MVCS II, MVCS III, and MVCS IV**

The Board will be asked to consider amendments to Job Descriptions, Mosquito and Vector Control Specialist II, III, and IV. The District Manager will explain the rationale for the suggested amendments.

**8.4 Consider Amendments to Personnel Policy, Sick Leave, Policy 7040**

The Board will be asked to consider amendments to Personnel Policy, Sick Leave, Policy 7040. These amendments are being recommended to comply with new State law.

**8.5 Consider an Amendment to Personnel Policy, Cellular Telephone and District Telephone Use, Policy 7230**

As part of the continued Policy Manual review, the Board will be asked to consider an addition to Personnel Policy, Cellular Telephone and District Telephone Use, Policy 7230.

**9. Topic of the Month:**

The Board will hear a report from the District's Vector Ecologist on the ticks of Butte County.

**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: N/A**

**12. Correspondence:**

The Board will review a letter from Dr. Albert Beck, Trustee and a letter from the City of Gridley reporting that Member Johnson has been reappointed to a four-year term.

**13. Other Business:**

The District offices will be closed the week of December 18<sup>th</sup> and December 25<sup>th</sup>. The District will reopen on January 2<sup>nd</sup>.

**14. Persons Wishing to Address the Board Pertaining to Closed Session Matters: N/A**

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

**16. Adjournment: (Next Regular Meeting of the BCMVCD Board of Trustees is January 10, 2024)**

**Regular Meeting Minutes of the Board of Trustees of the Butte County Mosquito and Vector Control District Meeting held November 8, 2023**

**Members Present:** Assistant Secretary Bruce Johnson, Vice President Dr. Larry Kirk, Darlene Fredericks, Philip LaRocca, Chuck Reynolds, Secretary Melissa Schuster, Carl Starkey, and President Bo Sheppard.

**Members Excused:** Dr. Albert Beck and Michael Barth.

**Members Absent:** None.

**Also Present:** District Manager Matt Ball, Assistant Manager Aaron Lumsden, Administrative Manager Maritza Sandoval, Entomologist Amanda Bradford, Vector Ecologist/ Fish Biologist Ryan Rothenwander, Office Assistant Sara MacKenzie, Regional Supervisors Shane Cassity and Charlie Favila, Pilot Del Boyd, Mosquito and Vector Control Specialists Eric Dillard, Jeremy Edwards, Kenny Armstrong, and Mike Mattia.

1. The Regular Meeting of the Board of Trustees of the Butte County Mosquito and Vector Control District held on November 8, 2023, at 5117 Larkin Road, Oroville, CA 95965.
2. The November 8, 2023, Butte County Mosquito and Vector Control District regular meeting of the Board of Trustees was called to order at 4:00 PM by President Sheppard.
3. Seeing and hearing no persons wishing to address the Board on items not on the agenda, President Sheppard proceeded to request approval of the minutes.
4. After review, it was then moved by Member Johnson, seconded by Member Fredericks, and passed unanimously with a vote of 8 ayes and 0 nays to approve the minutes of the Board of Trustees special meeting held October 18, 2023, as written.
5. No persons wishing to address the Board on closed session matters.
6. No closed session matters needing legal counsel.
7. Reports (7.1 – 7.4)
  - 7.1 Under item 7.1 of Reports, District Manager's Report, the District Manager reported that on October 12, 2023, the District completed the monthly management meeting, staff meeting, and all vehicle inspections. The District's Safety Committee held their monthly meeting as well as management. Also on this date, the District Manager hosted his 16th Annual Employee Appreciation Luncheon. This is at no cost to the District or District employees.

On October 13, 2023, the District Manager attended the biweekly Legislative Regulatory Committee call. MVCAC lobbyists and committee members reviewed legislation and current regulatory issues throughout the state.

On October 18, 2023, District management attended a virtual meeting with the California Air Resources Board (CARB) to hear the roll out of the procedures, requirements, and exemptions of the now Zero Emissions Fleet regulations. More meetings of this nature will be held in the future.

On October 19, 2023, District management met for fall management meeting to discuss and recap the past mosquito control and surveillance season, discuss plans and projects for the upcoming off season, discussed employee performance, and reviewed key event days in the future. Also on this date, the District Manager met with a representative from Central Life Sciences to discuss products, pricing, inventory, and availability.

On October 27, 2023, the District Manager attended the biweekly Legislative Regulatory Committee call. MVCAC lobbyists and committee members reviewed legislation and current regulatory issues throughout the state.

On multiple dates throughout October, the Administrative Manager met with and interviewed uniform supply and service companies as the District may need to make a change.

- 7.2 Under item 7.2 of Reports, the Assistant Manager reported that as of October 31st, 2023, 505 pools have been submitted: with 70 of those pools being positive. Also, *Aedes aegypti* has been detected a total of 78 times in Chico, 99 times in Oroville, 16 times in Hamilton City, 9 times in Thermalito, 3 times in Biggs, and 2 times in Gridley. The District's surveillance program continued catching mosquitoes, but with the weather change and the massive drop in mosquito abundance, the surveillance season ended the week of November 6th. The traps continued catching mosquitoes until the traps were pulled.

West Nile virus (WNV) activity has increased within the District's service area with a total of 19 positive humans (1 asymptomatic blood donor), 1 positive horse, 2 dead birds, 70 positive pools, and 33 positive chickens. WNV has been identified in 286 humans, 843 dead birds, 4,424 mosquito pools, 185 chickens, and 30 horses in California to date

The District's four indoor fish tanks are fully operational and produced 6,527 fry in September, a whopping 16112 fry in October, and the District's outdoor fish ponds have continued to produce high amounts of fish as they begin to slow down for fall and winter. Fish are available to residents at the Oroville and Chico offices as well as by request.

Mosquito and Vector Control Specialists (Specialists) have continued with mosquito surveillance and treatments in managed wetlands, agricultural sources such as rice re-floods, ditches, drains and urban sources. Service requests for inspections, fish, and treatments have decreased over the past month (2,406 service requests for the year).

As of October 31st, the District has treated 15,641 acres of wetlands; compared to 7,763 acres at this time last year. The District has treated 56,944 acres of rice this year, compared to 56,152 acres at this time last year. The District has made 24 ULV adulticide treatments thus far, compared to 13 ULV adulticide treatments at this time last year.

The Public Relations (PR) Department is reviewing and updating the District's website, brochures, photo and video files, and other informational documents. The District public service announcements continued to run into and through most of October. All public events for 2023 have ended as well as all advertising and public service announcements.

8. No policy matters to report.
9. After reviewing the demands made upon the District for the past month, it was then moved by Member Starkey, seconded by Member Johnson, and passed unanimously with a vote of 8 ayes 0 nays to authorize checks numbered 53094 through 53227 be signed and distributed. Expenditures for the month totaled \$414,821.60.
10. No personnel items to report.
11. No items of correspondence to report.
12. No other business to report.
13. Under topic of the month, the Assistant Manager and District staff provided a tour of the District's Oroville facility.
14. President Sheppard announced adjournment at 5:22 PM and concluded by stating that the next regular meeting of the BCMVCD Board of Trustees would meet at 4:00 PM on November 8, 2023, at the Oroville Headquarters' Board Room at 5117 Larkin Road, Oroville, CA 95965.

Respectfully submitted,

Melissa Schuster,  
Secretary

**Butte County Mosquito and Vector Control District**

**Management Report**

**June 30, 2023**

# Butte County Mosquito and Vector Control District

## Management Report

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## **CONFIDENTIAL**

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

### **Dear Members of the Board:**

In planning and performing our audit of the basic financial statements of the Butte County Mosquito and Vector Control District (District) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control over financial reporting.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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

### **Current Year Comment and Recommendation**

#### **Disclosure of Audit Adjustments and Reclassifications**

As your external auditor, we assume that the books and records of the District are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America.

## **Current Year Comment and Recommendation, continued**

### Disclosure of Audit Adjustments and Reclassifications, continued

For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

#### *Management's Response*

We have reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system as of June 30, 2023.

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

**C.J. Brown & Company, CPAs**  
Cypress, California  
December 13, 2023



**APPENDIX**

**Butte County Mosquito and Vector Control District**

**Audit/Finance Committee Letter**

**June 30, 2023**

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

We have audited the financial statements of the Butte County Mosquito and Vector Control District (District) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 13, 2023. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated May 11, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, if any, and other matters noted during our audit in a separate letter to you dated .

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

### **Required Risk Assessment Procedures per Auditing Standards**

As auditors of the District, we are required per AU-C Section 240, “Consideration of Fraud in a Financial Statement Audit”, to “ordinarily” presume and consider the following risks in designing our audit procedures:

- Management override of controls
- Revenue recognition

### **Qualitative Aspects of the Entity’s Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no other changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management’s current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

- Management’s estimate of the fair value of cash and investments which is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of capital assets depreciation which is based on historical estimates of each capitalized item’s useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculation in determining that they are reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of the defined benefit pension plan’s net pension liability, deferred outflows of resources, net and deferred inflows of resources, and pension expense which are based on an actuarial valuation conducted by a third-party actuary. We evaluated the basis, methods, and assumptions used by the actuary to calculate these amounts for the District to determine that they are reasonable in relation to the financial statements taken as a whole.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District’s financial statements relate to:

- The disclosure of fair value of cash and investments in Note 2 to the basic financial statements which represents amounts susceptible to market fluctuations.
- The disclosure of capital assets, net of accumulated depreciation in Note 3 to the basic financial statements which is based on historical information which could differ from actual useful lives of each capitalized item.

## **Qualitative Aspects of the Entity's Significant Accounting Practices, continued**

### *Financial Statement Disclosures, continued*

- The disclosure of the District's defined benefit pension plan in Note 7 to the basic financial statements which is based on actuarial assumptions which could differ from actual costs.

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management:

### **Identified or Suspected Fraud**

We have not identified or have not obtained information that indicates that fraud may have occurred.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The adjusting journal entries were to convert the District's governmental fund financial statements to the government-wide financial statements. Such adjusting journal entries were based on information provided by the District. The attached schedule on pages 5 and 6 discloses all such converting journal entries.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated December 13, 2023.

**Management’s Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District’s auditors.

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

**C.J. Brown & Company, CPAs**  
Cypress, California  
December 13, 2023

**Butte County Mosquito and Vector Control District  
Audit Adjusting and Reclassifying Journal Entries  
June 30, 2023**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
To adjust lease obligation per GASB 87.			
FB 5410	Interest Expense	\$ 1,835.69	
FB2775	Lease Obligation	2,364.31	
5255	Rent		4,200.00
<b>Adjusting Journal Entries JE # 2</b>			
To adjust interest receivable at June 30, 2023.			
1150	Interest Receivable	24,679.00	
4410	Interest Income		24,679.00
<b>Adjusting Journal Entries JE # 3</b>			
To adjust inventory at June 30, 2023.			
1200	Inventory	860,592.14	
5205	Gas, Oil & Grease		22,569.55
5215	Repairs & Parts		5,000.00
5230	Insecticides		833,022.59
<b>Adjusting Journal Entries JE # 4</b>			
To adjust the FMV adjustment at June 30, 2023.			
4411	FMV Adj-Unrealized Gain (Loss)	1,066.55	
1029	FMV Adjustment		1,066.55
<b>Adjusting Journal Entries JE # 5</b>			
To adjust A/R at June 30, 2023.			
4625	Charges for Current Services	81,450.30	
1100	Accounts Receivable		81,450.30
<b>Adjusting Journal Entries JE # 6</b>			
To adjust accrued payroll at June 30, 2023.			
2170	Accrued Expenses	41,115.47	
5120	Payroll Expenses	3,289.18	
2100	Payroll Taxes Payable		3,289.18
5110	Salaries & Wages	\$ 41,115.47	

**Butte County Mosquito and Vector Control District  
Audit Adjusting and Reclassifying Journal Entries, continued  
June 30, 2023**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 7</b>			
To properly account for changes in PERS 115 Trust for the			
1029	FMV Adjustment	\$ 13,690.00	
4411	FMV Adj-Unrealized Gain (Loss)	12,779.00	
4411	FMV Adj-Unrealized Gain (Loss)	911.00	
5152	PERS- 115 Trust	150,000.00	
1029	FMV Adjustment		49,214.52
3900	Available Fund Balance		114,475.48
5152	PERS- 115 Trust		13,690.00
<b>Adjusting Journal Entries JE # 8</b>			
To accrue two payments to accounts payable at June 30, 2023.			
5260	Special Services	7,220.00	
5285	Research Supplies	3,630.00	
2000	Accounts Payable		10,850.00
<b>Adjusting Journal Entries JE # 9</b>			
To adjust compensated absences payable at June 30, 2023.			
2600	Compensated Absences Payable	314,552.21	
5145	Compensated Absences		314,552.21
<b>Adjusting Journal Entries JE # 10</b>			
To adjust capital assets.			
1800	Depreciable Fixed Assets	359,384.82	
1900	Accumulated Depreciation	2,729.94	
5400	Depreciation Expense	2,914.19	
5400	Depreciation Expense	299,217.58	
1800	Depreciable Fixed Assets		2,729.94
1900	Accumulated Depreciation		2,914.19
1900	Accumulated Depreciation		299,217.58
FB5399	Capitalized Capital Outlay		359,384.82
<b>Adjusting Journal Entries JE # 11</b>			
To adjust net pension liability and related components.			
1500	Deferred Pension Outflows	1,714,251.00	
2500	Deferred Pension Inflows	1,961,118.00	
2800	Net Pension Liability		1,731,148.00
5151	PERS- ADP		700,000.00
5170	GASB 68 Pension Expense Contra Account	\$	1,244,221.00



**Butte County Mosquito and  
Vector Control District  
Annual Financial Report  
For the Fiscal Year Ended June 30, 2023**





*Protecting the Public Health Since 1948*

**Board of Trustees as of June 30, 2023**

<b>Name</b>	<b>Area Represented</b>	<b>Title</b>	<b>Term Expiration</b>
<b>James Bo Sheppard</b>	<b>City of Biggs</b>	<b>President</b>	<b>12/31/2026</b>
<b>Dr. Larry Kirk</b>	<b>City of Chico</b>	<b>Vice President</b>	<b>12/31/2025</b>
<b>Melissa Schuster</b>	<b>Town of Paradise</b>	<b>Secretary</b>	<b>12/31/2026</b>
<b>Bruce Johnson</b>	<b>City of Gridley</b>	<b>Assistant Secretary</b>	<b>12/31/2023</b>
<b>Dr. Albert Beck</b>	<b>County at Large</b>	<b>Trustee</b>	<b>12/31/2025</b>
<b>Phil LaRocca</b>	<b>County at Large</b>	<b>Trustee</b>	<b>12/31/2026</b>
<b>Darlene Fredericks</b>	<b>County at Large</b>	<b>Trustee</b>	<b>12/31/2025</b>
<b>Michael Barth</b>	<b>County at Large</b>	<b>Trustee</b>	<b>12/31/2023</b>
<b>Carl Starkey</b>	<b>County at Large</b>	<b>Trustee</b>	<b>12/31/2024</b>
<b>Chuck Reynolds</b>	<b>City of Oroville</b>	<b>Trustee</b>	<b>12/31/2023</b>

**Butte County Mosquito and Vector Control District**  
**Matthew C. Ball, District Manager**  
**5117 Larkin Road**  
**Oroville, CA 95965 • (530) 533-6038**  
**[www.ButteMosquito.com](http://www.ButteMosquito.com)**

**Butte County Mosquito and Vector Control District**

**Annual Financial Report**

**For the Fiscal Year Ended June 30, 2023**

**Butte County Mosquito and Vector Control District  
Annual Financial Report  
For the Fiscal Year Ended June 30, 2023**

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# **Financial Section**



## **Independent Auditor's Report**

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities and each major fund of the Butte County Mosquito and Vector Control District (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and 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 our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Independent Auditor's Report, continued**

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Emphasis of Matter***

As discussed in Note 10 to the financial statements, the District has adopted the provisions of *GASB Statement No. 87 – Leases*. As a result, the District restated its net position to reflect the effects of the change in accounting policy. Our opinions are not modified with respect to this matter.

## **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 4 through 8 and the required supplementary information on pages 38 through 41 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of 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. That report can be found on pages 42 and 43.

**C.J. Brown & Company, CPAs**

Cypress, California

December 13, 2023



**Butte County Mosquito and Vector Control District**  
*Management's Discussion and Analysis*  
**For the Fiscal Years Ended June 30, 2023 and 2022**

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, 2023. 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 2023, the District's net position increased 41.66% or \$2,949,353 to \$10,029,240.
- In 2023, total revenues from all sources decreased 5.85% or \$337,275 to \$5,432,931.
- In 2023, total expenses decreased 55.51% or \$3,098,545 to \$2,483,578.

**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, which was formed earlier. The District also includes the Hamilton City area of Glenn County. 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's 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 Years Ended June 30, 2023 and 2022**

**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 – 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 15 and 16. 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 Years Ended June 30, 2023 and 2022**

**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 17 through 37.

**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 exceeded liabilities and deferred inflows of resources by as of June 30, 2023.

A large portion of the District's net position (32.48% or \$3,257,775), 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 2023, the District reflected a positive balance in its unrestricted net position of \$6,485,155 that may be utilized in future years. (See note 9 for further information)

**Condensed Statements of Net Position**

	<b>2023</b>	<b>2022</b>	<b>Change</b>
<b>Assets:</b>			
Current assets	\$ 9,627,017	8,879,269	747,748
Non-current assets	3,327,093	3,269,840	57,253
<b>Total assets</b>	<b>12,954,110</b>	<b>12,149,109</b>	<b>805,001</b>
<b>Deferred outflows of resources</b>	<b>2,452,548</b>	<b>714,519</b>	<b>1,738,029</b>
<b>Liabilities:</b>			
Current liabilities	142,623	221,732	(79,109)
Non-current liabilities	4,707,848	3,149,413	1,558,435
<b>Total liabilities</b>	<b>4,850,471</b>	<b>3,371,145</b>	<b>1,479,326</b>
<b>Deferred inflows of resources</b>	<b>526,947</b>	<b>2,412,596</b>	<b>(1,885,649)</b>
<b>Net position:</b>			
Net investment in capital assets	3,257,775	3,198,158	59,617
Restricted	286,310	129,585	156,725
Unrestricted	6,485,155	3,752,144	2,733,011
<b>Total net position</b>	<b>\$ 10,029,240</b>	<b>7,079,887</b>	<b>2,949,353</b>

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 41.66% or \$2,949,353 to \$10,029,240, as a result of ongoing operations.

The District's total revenues from all sources decreased 5.85% or \$337,275 to \$5,432,931. Program revenues increased \$81,740 primarily due to an increase of \$99,700 in property benefit assessments, which was offset by a decrease of \$17,960 in charge for services. General revenues decreased \$419,015 primarily due to a decrease of \$1,249,364 in other revenues; which was offset by increases of \$423,215 in property taxes, and \$407,134 in investment returns.

**Butte County Mosquito and Vector Control District**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Years Ended June 30, 2023 and 2022**

**Government-wide Financial Analysis, continued**

The District's total expenses decreased 55.51% or \$3,098,545 to \$2,483,578, primarily due to decreases of \$2,487,157 in salaries and benefits (as a result of \$1,944,221 non-cash pension actuarial credit adjustments based from the CalPERS Miscellaneous Risk Pool Defined Benefit Plan as of the June 30, 2022 measurement date), and \$683,079 in materials and supplies; which were offset by an increase of \$71,751 in depreciation.

**Condensed Statements of Activities**

	<u>2023</u>	<u>2022</u>	<u>Change</u>
<b>Expenses:</b>			
Mosquito and vector control	\$ 2,483,578	5,582,123	(3,098,545)
<b>Total expenses</b>	<u>2,483,578</u>	<u>5,582,123</u>	<u>(3,098,545)</u>
<b>Program revenues</b>	1,112,254	1,030,514	81,740
<b>General revenues</b>	<u>4,320,677</u>	<u>4,739,692</u>	<u>(419,015)</u>
<b>Total revenues</b>	<u>5,432,931</u>	<u>5,770,206</u>	<u>(337,275)</u>
<b>Changes in net position</b>	<u>2,949,353</u>	<u>188,083</u>	<u>2,761,270</u>
<b>Special item</b>	<u>-</u>	<u>267,435</u>	<u>(267,435)</u>
<b>Net position, beginning of year, as previously stated</b>	7,079,887	6,629,628	450,259
<b>Prior period adjustment</b>	<u>-</u>	<u>(5,259)</u>	<u>5,259</u>
<b>Net position, beginning of year, as restated</b>	<u>7,079,887</u>	<u>6,624,369</u>	<u>455,518</u>
<b>Net position, end of year</b>	<u>\$ 10,029,240</u>	<u>7,079,887</u>	<u>2,949,353</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, 2023, the District's General Fund reported a fund balance of \$9,335,914. An amount of has been assigned for District operations. The amount of \$7,247,590 constitutes unassigned fund balance which is available for future District operations. The remaining fund balance of 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 \$788,678 less than budgeted. The variance is due primarily to materials and supplies of \$880,416, and salaries and benefits of \$34,847 being less than the anticipated budget; and capital outlay of \$127,385 being more than anticipated budget. Actual revenues were greater than the anticipated budget by \$611,866. The variance is primarily due to property taxes of \$448,230, and investment income of \$103,528 being more than anticipated budget. (See Budgetary Comparison Schedule – General Fund under Required Supplementary Information section on page 38)

**Butte County Mosquito and Vector Control District**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Years Ended June 30, 2023 and 2022**

**Capital Asset Administration**

	<u>Balance</u> <u>2022</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance</u> <u>2023</u>
Non-depreciable assets	\$ 615,403	-	-	615,403
Depreciable assets	5,930,795	359,385	(2,730)	6,287,450
Accumulated depreciation	<u>(3,276,358)</u>	<u>(302,132)</u>	<u>2,730</u>	<u>(3,575,760)</u>
Total capital assets, net	<u>\$ 3,269,840</u>	<u>57,253</u>	<u>-</u>	<u>3,327,093</u>

At the end of fiscal year 2023, the District's investment in capital assets (net of accumulated depreciation) amounted to \$3,327,093. 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 \$359,385. See note 3 to the basic financial statements for further information.

**Lease Obligation**

	<u>2022</u>	<u>Additions</u>	<u>Principal Payment</u>	<u>2023</u>
Lease obligation	\$ 71,682	-	(2,364)	69,318

At the end of fiscal year 2023, the District's lease obligation amounted to \$69,318. This lease obligation includes the District's lease to use and occupy property from the City of Oroville. See note 6 to the basic financial statements for more information.

**Conditions Affecting Current Financial Position**

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**

**Butte County Mosquito and Vector Control District**  
**Statements of Net Position**  
**June 30, 2023**  
*With comparative amounts for June 30, 2022*

	<b>2023</b>	<b>2022</b>
<b>Current assets:</b>		
Cash and investments (note 2)	\$ 7,630,546	7,971,121
Cash and investments – restricted (note 2)	286,310	129,585
Accrued interest receivable	39,778	15,099
Accounts receivable – charges for services	81,753	41,471
Materials and supplies inventory	1,553,942	693,350
Prepaid expenses	34,688	28,643
<b>Total current assets</b>	<b>9,627,017</b>	<b>8,879,269</b>
<b>Non-current assets:</b>		
Capital assets, not being depreciated (note 3)	615,403	615,403
Capital assets, being depreciated (note 3)	2,711,690	2,654,437
<b>Total non-current assets</b>	<b>3,327,093</b>	<b>3,269,840</b>
<b>Total assets</b>	<b>12,954,110</b>	<b>12,149,109</b>
<b>Deferred outflows of resources:</b>		
Deferred pension outflows (note 7)	2,452,548	714,519
<b>Total deferred outflows of resources</b>	<b>2,452,548</b>	<b>714,519</b>
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	38,622	56,248
Accrued salaries and benefits	39,097	37,733
Long-term liabilities – due within one year:		
Compensated absences (note 4)	42,677	105,587
Termination benefits (note 5)	19,800	19,800
Lease obligation (note 6)	2,427	2,364
<b>Total current liabilities</b>	<b>142,623</b>	<b>221,732</b>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (note 4)	170,707	422,349
Termination benefits (note 5)	23,925	23,925
Lease obligation (note 6)	66,891	69,318
Net pension liability (note 7)	4,446,325	2,633,821
<b>Total non-current liabilities</b>	<b>4,707,848</b>	<b>3,149,413</b>
<b>Total liabilities</b>	<b>4,850,471</b>	<b>3,371,145</b>
<b>Deferred inflows of resources:</b>		
Deferred pension inflows (note 7)	526,947	2,412,596
<b>Total deferred inflows of resources</b>	<b>526,947</b>	<b>2,412,596</b>
<b>Net position: (note 9)</b>		
Net investment in capital assets	3,257,775	3,198,158
Restricted	286,310	129,585
Unrestricted	6,485,155	3,752,144
<b>Total net position</b>	<b>\$ 10,029,240</b>	<b>7,079,887</b>

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, 2023**  
*With comparative amounts for June 30, 2022*

	<b>2023</b>	<b>2022</b>
<b>Expenses:</b>		
Mosquito and vector control:		
Salaries and benefits	\$ 1,134,026	3,621,183
Materials and supplies	1,045,584	1,728,663
Interest expense	1,836	1,896
Depreciation	302,132	230,381
<b>Total expenses</b>	<b>2,483,578</b>	<b>5,582,123</b>
<b>Program revenues:</b>		
Charge for services – property benefit assessments	870,750	771,050
Charge for services	241,504	259,464
<b>Total program revenues</b>	<b>1,112,254</b>	<b>1,030,514</b>
<b>Net program expense</b>	<b>(1,371,324)</b>	<b>(4,551,609)</b>
<b>General revenues:</b>		
Property taxes	4,083,295	3,660,080
Investment return	141,528	(265,606)
Other	95,854	1,345,218
<b>Total general revenues</b>	<b>4,320,677</b>	<b>4,739,692</b>
<b>Changes in net position</b>	<b>2,949,353</b>	<b>188,083</b>
<b>Special items:</b>		
Transfer in of dissolve organization (note 13)	-	267,435
<b>Net position, beginning of year, as restated</b>	<b>7,079,887</b>	<b>6,624,369</b>
<b>Net position, end of year</b>	<b>\$ 10,029,240</b>	<b>7,079,887</b>

See accompanying notes to the basic financial statements



**Butte County Mosquito and Vector Control District**  
**Balance Sheet**  
**June 30, 2023**

	<b>General Fund</b>	<b>Reclassifications &amp; Eliminations</b>	<b>Statements of Net Position</b>
<b>Current assets:</b>			
Cash and investments (note 2)	\$ 7,630,546	-	7,630,546
Cash and investments (note 2)	286,310	-	286,310
Accrued interest receivable	39,778	-	39,778
Accounts receivable – charge for services	81,753	-	81,753
Materials and supplies inventory	1,553,942	-	1,553,942
Prepaid expenses	34,688	-	34,688
<b>Total current assets</b>	<b>9,627,017</b>	<b>-</b>	<b>9,627,017</b>
<b>Non-current assets:</b>			
Capital assets, not being depreciated (note 3)	-	615,403	615,403
Capital assets, being depreciated (note 3)	-	2,711,690	2,711,690
<b>Total non-current assets</b>	<b>-</b>	<b>3,327,093</b>	<b>3,327,093</b>
<b>Total assets</b>	<b>9,627,017</b>	<b>3,327,093</b>	<b>12,954,110</b>
<b>Deferred outflows of resources:</b>			
Deferred pension outflows (note 7)	-	2,452,548	2,452,548
<b>Total deferred outflows of resources</b>	<b>-</b>	<b>2,452,548</b>	<b>2,452,548</b>
<b>Current liabilities:</b>			
Accounts payable and accrued expenses	38,622	-	38,622
Accrued salaries and benefits	39,097	-	39,097
Long-term liabilities – due within one year:			
Compensated absences (note 4)	42,677	-	42,677
Termination benefits (note 5)	-	19,800	19,800
Lease obligation (note 6)	-	2,427	2,427
<b>Total current liabilities</b>	<b>120,396</b>	<b>22,227</b>	<b>142,623</b>
<b>Non-current liabilities:</b>			
Long-term liabilities – due in more than one year:			
Compensated absences (note 4)	170,707	-	170,707
Termination benefits (note 5)	-	23,925	23,925
Lease obligation (note 6)	-	66,891	66,891
Net pension liability (note 7)	-	4,446,325	4,446,325
<b>Total non-current liabilities</b>	<b>170,707</b>	<b>4,537,141</b>	<b>4,707,848</b>
<b>Total liabilities</b>	<b>291,103</b>	<b>4,559,368</b>	<b>4,850,471</b>
<b>Deferred inflows of resources:</b>			
Deferred pension inflows (note 7)	-	526,947	526,947
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>526,947</b>	<b>526,947</b>
<b>Fund balance: (note 8)</b>			
Restricted	286,310	(286,310)	-
Non-spendable	1,588,630	(1,588,630)	-
Assigned	213,384	(213,384)	-
Unassigned	7,247,590	(7,247,590)	-
<b>Total fund balance</b>	<b>9,335,914</b>	<b>(9,335,914)</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 9,627,017</b>		
<b>Net position: (note 9)</b>			
Net investment in capital assets		3,257,775	3,257,775
Restricted		286,310	286,310
Unrestricted		6,485,155	6,485,155
<b>Total net position</b>		<b>10,029,240</b>	<b>10,029,240</b>

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, 2023**

**Reconciliation:**

<b>Fund balance of governmental funds</b>	\$	9,335,914
Amounts reported for governmental activities in the statements of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental fund balance sheet.		
Capital assets, net		3,327,093
Deferred outflows of resources		2,452,548
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:		
Compensated absences		-
Termination benefits		(43,725)
Lease obligation		(69,318)
Net pension liability		(4,446,325)
Deferred inflows of resources		(526,947)
<b>Net position of governmental activities</b>	<b>\$</b>	<b><u>10,029,240</u></b>

See accompanying notes to the basic financial statements

**Butte County Mosquito and Vector Control District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Fiscal Year Ended June 30, 2023**

	<b>General Fund</b>	<b>Reclassifications &amp; Eliminations</b>	<b>Statements of Activities</b>
<b>Expenditures/Expenses:</b>			
Mosquito and vector control operations:			
Salaries and benefits	\$ 3,473,136	(2,339,110)	1,134,026
Materials and supplies	1,045,584	-	1,045,584
Capital outlay	359,385	(359,385)	-
Depreciation expense	-	302,132	302,132
Lease obligations:			
Lease rent	2,364	(2,364)	-
Interest expense	1,836	-	1,836
<b>Total expenditures/expenses</b>	<b>4,882,305</b>	<b>(2,398,727)</b>	<b>2,483,578</b>
<b>Program revenues:</b>			
Charge for services – property assessments	870,750	-	870,750
Charge for services	241,504	-	241,504
<b>Total program revenues</b>	<b>1,112,254</b>	<b>-</b>	<b>1,112,254</b>
<b>Net program expense</b>			<b>1,371,324</b>
<b>General revenues:</b>			
Property taxes	4,083,295	-	4,083,295
Interest return	141,528	-	141,528
Other	95,854	-	95,854
<b>Total general revenues</b>	<b>4,320,677</b>	<b>-</b>	<b>4,320,677</b>
<b>Total revenues</b>	<b>5,432,931</b>	<b>-</b>	<b>5,432,931</b>
<b>Excess of revenues over expenditures</b>	<b>550,626</b>	<b>2,398,727</b>	<b>-</b>
<b>Changes in net position</b>	<b>-</b>	<b>(2,398,727)</b>	<b>2,949,353</b>
<b>Fund balance/Net position, beginning of period, as previously stated</b>	<b>8,785,288</b>	<b>-</b>	<b>7,079,887</b>
<b>Fund balance/Net position, end of period</b>	<b>\$ 9,335,914</b>	<b>(2,398,727)</b>	<b>10,029,240</b>

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, 2023**

**Reconciliation:**

Net change in fund balance of governmental fund	\$	550,626
<p>Amounts reported for governmental activities in the statements of activities  is different because:</p>		
<p>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:</p>		
Loss on disposal of fixed assets		
Capital outlay		359,385
Depreciation expense		(302,132)
<p>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:</p>		
Change in compensated absences		527,936
Lease rent payment		2,364
Change in net pension liability		<u>1,811,174</u>
Changes in net position of governmental activities	\$	<u><u>2,949,353</u></u>

See accompanying notes to the basic financial statements

**Butte County Mosquito and Vector Control District**  
**Statements of Fiduciary Net Position**  
**June 30, 2023**  
*With comparative amounts for June 30, 2022*

	2023	2022
<b>Current assets:</b>		
Cash and cash equivalents (note 2)	\$ 5,000	5,000
<b>Total assets</b>	5,000	5,000
<b>Net position:</b>		
Held in trust for underground storage tank facility	5,000	5,000
<b>Total net position</b>	\$ 5,000	5,000

See accompanying notes to the basic financial statements

**Butte County Mosquito and Vector Control District**  
**Statements of Changes in Fiduciary Net Position**  
**June 30, 2023**  
*With comparative amounts for June 30, 2022*

	<b>2023</b>	<b>2022</b>
<b>Additions:</b>		
Total additions	\$ -	-
<b>Deductions:</b>		
Total deductions	-	-
<b>Changes in net position</b>	-	-
<b>Net position, beginning of period</b>	5,000	5,000
<b>Net position, end of period</b>	\$ 5,000	5,000

See accompanying notes to the basic financial statements

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2023**

**(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 and Hamilton City in Glenn County, except for areas covered by Durham Mosquito Abatement District.

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.

The Oroville Mosquito Abatement District (OMAD) was organized in 1917. On August 17, 2021, OMAD was dissolved and annexed with the District. Pursuant to Government Code Section 57200, a certificate is issued by the Executive Officer of the Local Agency Formation Commission (LAFCO) of Butte County, California to complete the reorganization between OMAD and the District. The reorganization between OMAD and the District was approved by the Local Agency Formation Commission (LAFCO) on August 2020, under LAFCO Resolution No. 01 2020/21. Please see note 13 for a detailed discussion of the transfer of operations between OMAD and the District.

The criteria used in determining the transfer of operations is based on the provisions of Governmental Accounting Statements No. 69 (GASB 69), *Government Combinations and Disposals of Government Operations*. The effective transfer date of operations is August 17, 2021, which is the date the District obtains 12 square miles, or 8,142 parcels, of service area to the District and thus transferred the responsibility of mosquito abatement services in that area to the District. The transfer received or assumed by the District should be reported as a special item in the statement of revenues, expenditures and changes in fund balances in the period in which the transfer occurs.

**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

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

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

**B. Basis of Accounting and Measurement Focus, continued**

***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.

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 those 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.



**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

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

***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.

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

***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, 2023**

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

**C. Financial Reporting, 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.

**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. 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.

**3. 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
- CalPERS 115 Trust

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.

**4. 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, 2023**

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

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

**4. 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 30<sup>th</sup>. 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

**5. 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.

**6. 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.

**7. 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 \$5,000. 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 – 30 years
- Equipment and vehicles – 5 to 20 years

**8. Deferred Outflows of Resources**

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

**9. 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.

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

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

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

**9. Compensated Absences, continued**

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 \$3,000. 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. 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.

**10. Lease Obligations**

The District's lease obligation is measured at the present value of payments expected to be paid during the lease term.

**11. Deferred Inflows of Resources**

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

**12. Pension**

For the purpose 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, 2021
- Measurement date: June 30, 2022
- Measurement period: July 1, 2021 to June 30, 2022

**13. Net Position**

The government-wide 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.

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(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, continued**

- **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** – 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** – 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** – 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** – 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** – 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.

***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.

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

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

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

**14. Fund Balance, continued**

*Fund Balance Policy, continued*

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 Investments**

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

	<b>2023</b>
Statements of Net Position:	
Cash and investments	\$ 7,630,546
Cash and investments - restricted	286,310
Statements of Fiduciary Net Position:	
Cash and investments	5,000
Total cash and investments	\$ 7,921,856

Cash and investments as of June 30, consist of the following:

	<b>2023</b>
Statements of Net Position:	
Deposits held with financial institutions	\$ 2,500
Deposits held with Butte County Treasury	7,628,046
Deposits held with CalPERS 115 Trust	286,310
Statements of Net Position:	
Held in trust for underground storage tank facility	5,000
Total cash and cash equivalents	\$ 7,921,856

***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.

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(2) Cash and Cash Equivalents, continued**

***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 secures 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 546 days.

***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 an 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 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, 2023.

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(3) Capital Assets**

	<u>Balance 2022</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2023</u>
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:				
Right-to-use asset	87,426	-	-	87,426
Structures and improvements	2,740,955	52,962	-	2,793,917
Equipment and vehicles	3,102,414	306,423	(2,730)	3,406,107
Total depreciable assets	<u>5,930,795</u>	<u>359,385</u>	<u>(2,730)</u>	<u>6,287,450</u>
Less accumulated depreciation:				
Right-to-use asset	(21,613)	(2,914)	-	(24,527)
Structures and improvements	(1,315,703)	(90,747)	-	(1,406,450)
Equipment and vehicles	(1,939,042)	(208,471)	2,730	(2,144,783)
Total accumulated depreciation	<u>(3,276,358)</u>	<u>(302,132)</u>	<u>2,730</u>	<u>(3,575,760)</u>
Total depreciable assets, net	<u>2,654,437</u>	<u>57,253</u>	<u>-</u>	<u>2,711,690</u>
Total capital assets, net	<u>\$ 3,269,840</u>			<u>3,327,093</u>

Major capital asset additions during the year include equipment and vehicles and structures and improvements.

**(4) Compensated Absences**

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

<u>Balance 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2023</u>	<u>Due Within One Year</u>	<u>Due in more than one year</u>
\$ 527,936	171,759	(486,311)	213,384	42,677	170,707

**(5) Termination Benefits**

The change in termination benefits at June 30 was as follows:

<u>Balance 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2023</u>	<u>Due Within One Year</u>	<u>Due in more than one year</u>
\$ 43,725	-	-	43,725	19,800	23,925

On November 2021, the District's Board of Trustees passed a resolution to revise the District's early retirement incentive program (Incentive Program) in order to affect a cost savings to the District by encouraging the retirement of eligible employees. The Incentive Program provides continued health insurance for early retirees for a period of up to three years, or until the employee becomes eligible for Medicare, whichever comes first.



**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(5) Termination Benefits, continued**

An employee becomes eligible for the Incentive Program when the employee is eligible for retirement for service under the District’s CalPERS retirement plan; at the time of retirement, be at least 55 years of age; must not be eligible for Medicare at the time of retirement; and there is cost savings to the District over the period of covered benefit. There are two employees that participate in the Incentive Program. Health insurance premiums are estimated at \$903 per month per employee and the insurance premium payments are scheduled through December 2024. One of the employee ends on May 2024 and another employee on December 2024.

**(6) Operating Lease**

The change in operating lease obligation at June 30 was as follows:

<u>2022</u>	<u>Additions</u>	<u>Principal Payment</u>	<u>2023</u>	<u>Current</u>	<u>Non-current</u>
\$ 71,682	-	(2,364)	69,318	2,427	66,891

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, 2023, the District paid the City of Oroville rent totaling \$4,200.

Principal and interest requirements to maturity are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 2,427	1,773	4,200
2025	2,490	1,710	4,200
2026	2,556	1,644	4,200
2027	2,623	1,577	4,200
2028	2,692	1,508	4,200
2029-2033	14,561	6,439	21,000
2034-2038	16,581	4,419	21,000
2039-2043	18,880	2,120	21,000
2044-2045	6,508	142	6,650
Total	69,318	21,332	90,650
Current	(2,427)		
Non-current	\$ 66,891		

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(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 plan and safety plan, 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. 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, 2023, are summarized as follows:

	<b>Miscellaneous Pool</b>	
	<b>Classic</b>	<b>PEPRA</b>
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	7.96%	6.75%
Required employer contribution rates	11.59%	7.47%

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(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, 2023, contributions to the Plan were as follows:

	<b>2023</b>
Contributions – employer	\$ 1,152,993

***Net Pension Liability***

As of the fiscal year ended June 30, 2023, the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	<b>2023</b>
Proportionate share of net pension liability	\$ 4,446,325

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, 2022 (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, 2021 (the valuation date), rolled forward to June 30, 2022, 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, 2022, was as follows:

	<b>Miscellaneous</b>
Proportion – June 30, 2021	0.04870%
Changes in proportion	-0.01021%
Proportion – June 30, 2022	0.03849%

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(7) Defined Benefit Pension Plan, continued**

*Deferred Pension Outflows(Inflows) of Resources*

For the fiscal year ended June 30, 2023, the District recognized pension credit of \$1,077,347.

At June 30, 2023, 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	\$ 1,152,993	-
Differences between actual and expected experience	29,488	-
Change in assumptions	455,619	-
Net difference between projected and actual earnings on plan investments	814,448	-
Adjustment due to differences in proportions of net pension liability	-	(526,947)
Total	<u>\$ 2,452,548</u>	<u>(526,947)</u>

For the year ended June 30, 2023, the District's deferred outflows of resources related to contributions subsequent to the measurement date totaled \$1,152,993 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>
2024	\$ 128,973
2025	99,168
2026	46,322
2027	498,145

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(7) Defined Benefit Pension Plan, continued**

***Actuarial Assumptions***

The total pension liabilities in the June 30, 2020, actuarial valuations were determined using the following actuarial assumptions and methods:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions	
Discount rate	6.90%
Inflation	2.30%
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 2.30% until Purchasing Power Protection Allowance Floor on purchasing power applies

\* The mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study that can be found on the CalPERS website.

***Discount Rate***

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. This discount rate is not adjusted for administrative expenses.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(7) Defined Benefit Pension Plan, continued**

*Discount Rate, continued*

The table below reflects the expected real rates of return by asset class.

<u>Asset Class</u>	<u>Assumed Asset Classification</u>	<u>Real Return 1-10<sup>1,2</sup></u>
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021-22 Asset Liability Management Study.

***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, 2023, 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:

	<b>Discount Rate - 1%</b>	<b>Current Discount Rate</b>	<b>Discount Rate + 1%</b>
	<b>5.90%</b>	<b>6.90%</b>	<b>7.90%</b>
District's net pension liability	\$ <u>6,373,831</u>	<u>4,446,325</u>	<u>2,860,466</u>

***Pension Plan Fiduciary Net Position***

Detailed information about the Plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 39 through 41 for the Required Supplementary Information.

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(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:

	<b>2023</b>
Restricted:	
Investment in CalPERS 115 Trust	\$ <u>286,310</u>
Non-spendable:	
Materials and supplies inventory	1,553,942
Prepaid expenses	<u>34,688</u>
Total non-spendable	<u>1,588,630</u>
Assigned:	
Compensated absences	<u>213,384</u>
Unassigned	<u>7,247,590</u>
Total fund balance	<u>\$ <u>9,335,914</u></u>

**(9) Unrestricted Net Position**

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

	<b>2023</b>
Restricted:	
Investment in CalPERS 115 Trust	\$ <u>286,310</u>
Net investment in capital assets:	
Non-depreciable assets	615,403
Depreciable assets, net	2,711,690
Lease obligation	<u>(69,318)</u>
Total net investment in capital assets	<u>3,257,775</u>
Unrestricted net position	<u>6,485,155</u>
Net position	<u>\$ <u>10,029,240</u></u>

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(10) Restatement**

In 2022, the District adopted the provisions of GASB Statement No. 87 – *Leases*. The nature, justification, and an explanation of the change are included in note 1.C. The amount of the change and its effect on beginning net position are as follows:

	<b>2023</b>
Net position at July 1, 2021, as previously stated	\$ <u>6,629,628</u>
Effect of adjustment to record:	
Right-to-use asset	68,727
Lease obligation	(73,986)
Total adjustments to net position	(5,259)
Net position beginning, as restated at July 1, 2021	\$ <u><u>6,624,369</u></u>

**(11) 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, 2023, was \$453,872.

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.

**(12) Section 115 Trust**

In fiscal year 2022, the District’s Board approved the creation of a Section 115 Trust Agreement with CalPERS, the Trustee and Trust Administrator. The Section 115 Trust was established to set aside monies to fund the District’s pension plan obligation. Contributions to the Section 115 Trust are irrevocable as the assets are dedicated to provide benefits to plan members and are protected from creditors of the District. The purpose of the Section 115 Trust was to address the District’s pension obligations by accumulating assets in consideration of its defined benefit pension plan. However, in accordance with generally accepted accounting principles, the assets in the Section 115 Trust are not considered to have present service capacity as plan assets and are, therefore, considered restricted assets of the District rather than pension plan assets. Accordingly, the Section 115 Trust’s assets are recorded as restricted for pension benefits in the District’s net position and fund balance rather than assets of the pension plan during the measurement date of the net pension liability. The assets held in trust will be considered pension plan asset at the time they are transferred out of the Trust into the pension plan.



**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(13) Government Combination**

Under the Local Agency Formation Commission (LAFCO) Resolution No. 01 2020/21, the Oroville Mosquito Abatement District (OMAD) was dissolved and annexed by the District. OMAD maintained no assets or liabilities upon its dissolution. The property taxes and assessments collected by the County of Butte (County) on behalf of OMAD became the property of the District. As a result, the County transferred \$267,435 in property taxes and assessments and the District's service area has been expanded to include OMAD's service area.

**(14) 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, 2023, 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, a \$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 is purchased by the VCJPA.

**Butte County Mosquito and Vector Control District**  
**Notes to the Basic Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2023**

**(14) Risk Management, continued**

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, 2023. 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, 2023.

**(15) 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. 99***

In April 2022, the GASB issued Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 100***

In June 2022, the GASB issued Statement No. 100 – *Accounting Changes and Error Corrections—An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, 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, 2023**

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

***Governmental Accounting Standards Board Statement No. 101***

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**(16) 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.

**(17) Subsequent Event**

Events occurring after June 30, 2023, have been evaluated for possible adjustment to the financial statements or disclosure as of December 13, 2023, which is the date the financial statements were available to be issued. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

## **Required Supplementary Information**



**Butte County Mosquito and Vector Control District**  
**Budgetary Comparison Schedule – General Fund**  
**For the Year Ended June 30, 2023**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>Expenditures/Expenses:</b>					
Mosquito and vector control operations:					
Salaries and benefits	\$ 3,157,983	350,000	3,507,983	3,473,136	34,847
Materials and supplies	1,876,000	50,000	1,926,000	1,045,584	880,416
Capital outlay	232,000	-	232,000	359,385	(127,385)
Lease obligations:					
Lease rent	5,000	-	5,000	2,364	2,636
Interest expense	-	-	-	1,836	(1,836)
<b>Total expenditures</b>	<u>5,270,983</u>	<u>400,000</u>	<u>5,670,983</u>	<u>4,882,305</u>	<u>788,678</u>
<b>Program revenues:</b>					
Charges for services – property assessments	888,000	-	888,000	870,750	(17,250)
Charge for services	240,000	-	240,000	241,504	1,504
<b>Total program revenues</b>	<u>1,128,000</u>	<u>-</u>	<u>1,128,000</u>	<u>1,112,254</u>	<u>(15,746)</u>
<b>General revenues(expenses):</b>					
Property taxes	3,585,065	50,000	3,635,065	4,083,295	448,230
Investment income	38,000	-	38,000	141,528	103,528
Other	20,000	-	20,000	95,854	75,854
<b>Total general revenues</b>	<u>3,643,065</u>	<u>50,000</u>	<u>3,693,065</u>	<u>4,320,677</u>	<u>627,612</u>
<b>Total revenues</b>	<u>4,771,065</u>	<u>50,000</u>	<u>4,821,065</u>	<u>5,432,931</u>	<u>611,866</u>
<b>Excess of revenues     over expenditures</b>	(499,918)	<u>(350,000)</u>	(849,918)	550,626	<u>1,400,544</u>
<b>Fund balance – beginning of year</b>	<u>8,785,288</u>		<u>8,785,288</u>	<u>8,785,288</u>	
<b>Fund balance – end of year</b>	\$ <u>8,285,370</u>		<u>7,935,370</u>	<u>9,335,914</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 Administrative 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, 2023**  
**Last Ten Years\***

Description	Measurement Dates								
	6/30/22	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17	6/30/16	6/30/15	6/30/14
District's proportion of the net pension liability (asset)	0.04870%	0.04870%	0.03560%	0.03529%	0.03485%	0.03437%	0.03440%	0.03483%	0.02898%
District's proportionate share of the net pension liability (asset)	\$ 4,446,325	2,633,821	3,873,151	3,616,550	3,358,334	3,408,628	2,977,019	2,390,965	1,803,155
District's covered-employee payroll	\$ 1,323,382	1,317,158	1,264,768	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	335.98%	199.96%	306.23%	295.54%	271.25%	301.00%	275.75%	238.00%	157.76%
Plan's fiduciary net position as a percentage of the total pension liability	76.68%	88.29%	75.10%	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**

***Changes 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 fiscal year 2022, the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

In fiscal year 2021, there were no changes to actuarial assumptions or methods.

The CalPERS Board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses.

**Butte County Mosquito and Vector Control District**  
**Schedules of the District's Proportionate Share of the Net Pension Liability, continued**  
**As of June 30, 2023**  
**Last Ten Years\***

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

*Change of Assumptions and Methods, continued*

These changes will apply only to new UAL bases established on or after June 30, 2019. In fiscal year 2020, no changes have occurred to the actuarial assumptions in relation to financial reporting.

In fiscal year 2020, CalPERS implemented a new actuarial valuation software system for the June 30, 2018 valuation. This new system has refined and improved calculation methodology.

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, 2023**  
**Last Ten Years\***

<b>Description</b>	<b>Fiscal Years Ended</b>									
	<b>6/30/23</b>	<b>6/30/22</b>	<b>6/30/21</b>	<b>6/30/20</b>	<b>6/30/19</b>	<b>6/30/18</b>	<b>6/30/17</b>	<b>6/30/16</b>	<b>6/30/15</b>	
Actuarially determined contribution	\$ 1,152,993	419,164	384,422	345,724	302,194	272,334	239,072	210,560	147,809	
Contributions in relation to the actuarially determined contribution	<u>(1,152,993)</u>	<u>(419,164)</u>	<u>(384,422)</u>	<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	\$ 1,323,382	1,317,158	1,264,768	1,223,709	1,238,109	1,132,447	1,079,612	1,004,604	1,142,950	
Contribution's as a percentage of covered payroll	<u>87.12%</u>	<u>31.82%</u>	<u>30.39%</u>	<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.

# **Report on Internal Controls and Compliance**



**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, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated December 13, 2023.

**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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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

**C.J. Brown & Company, CPAs**  
Cypress, California  
December 13, 2023



**Board of Directors Meeting  
Presentation of 2023 Audit Results**

**December 13, 2023**

**C.J. Brown and Company CPAs**





## Professional Guidance

- **The Audit Process is Governed by:**
  - **The AICPA's Statements of Auditing Standards**
  - **Federal and State Requirements**
- **GAAP (Generally Accepted Accounting Principles) is Established By The Governmental Accounting Standards Board (GASB)**

# The Audit Process

- **Interim Fieldwork – Assess the District’s Internal Controls and Effectiveness**
  - **Gain and Understanding of the District’s Control Framework**
  - **Test of Controls Testing – Accounting Cycles**
- **Final Fieldwork**
  - **Agree Balance to Supporting Documentation**
  - **Perform Analysis of Key Account Relationships**
- **Consideration of Fraud per AU-C Section 240, “Consideration of Fraud in a Financial Statement Audit”**
  - **Professional Skepticism**
  - **Interview of Board and Management**





# Auditor's Report – Page 1

## Independent Auditor's Report

- ▶ **Unmodified “CLEAN” Opinion**

- ▶ In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Butte County Mosquito and Vector Control District as of June 30, 2023....

# Management Report

- **Our communication with those charged with governance**
  - **Qualitative Aspects of Accounting Practices**
    - **Significant estimates**
    - **Note disclosures**
  - **No Difficulties Encountered in Performing the Audit**
  - **No Disagreements with Management**
  - **Did Not Consult with Other Independent Accountants**

The background of the slide is a faded photograph of three workers in a field, possibly engaged in agricultural or environmental management tasks. They are wearing light-colored shirts and dark pants. One worker is in the foreground on the left, another is in the center, and a third is on the right. The field contains tall, thin plants. A blue-bordered title bar is at the top, and a red arrow graphic points to the right from the left edge.

# Management Report

- ▶ **Our communication of control deficiencies:**
  - ▶ **No material weaknesses or significant deficiencies.**

# Statements of Net Position – Page 6

	<u>2023</u>	<u>2022</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 9,627,017	8,879,269	747,748
Non-current assets	<u>3,327,093</u>	<u>3,269,840</u>	<u>57,253</u>
<b>Total assets</b>	<u>12,954,110</u>	<u>12,149,109</u>	<u>805,001</u>
<b>Deferred outflows of resources</b>	<u>2,452,548</u>	<u>714,519</u>	<u>1,738,029</u>
<b>Liabilities:</b>			
Current liabilities	142,623	221,732	(79,109)
Non-current liabilities	<u>4,707,848</u>	<u>3,149,413</u>	<u>1,558,435</u>
<b>Total liabilities</b>	<u>4,850,471</u>	<u>3,371,145</u>	<u>1,479,326</u>
<b>Deferred inflows of resources</b>	<u>526,947</u>	<u>2,412,596</u>	<u>(1,885,649)</u>
<b>Net position:</b>			
Net investment in capital assets	3,257,775	3,198,158	59,617
Restricted	286,310	129,585	156,725
Unrestricted	<u>6,485,155</u>	<u>3,752,144</u>	<u>2,733,011</u>
<b>Total net position</b>	<u>\$ 10,029,240</u>	<u>7,079,887</u>	<u>2,949,353</u>

# Statements of Activities – Page 7

	<u>2023</u>	<u>2022</u>	<u>Change</u>
<b>Expenses:</b>			
Mosquito and vector control	\$ 2,483,578	5,582,123	(3,098,545)
<b>Total expenses</b>	<u>2,483,578</u>	<u>5,582,123</u>	<u>(3,098,545)</u>
<b>Program revenues</b>	1,112,254	1,030,514	81,740
<b>General revenues</b>	<u>4,320,677</u>	<u>4,739,692</u>	<u>(419,015)</u>
<b>Total revenues</b>	<u>5,432,931</u>	<u>5,770,206</u>	<u>(337,275)</u>
<b>Changes in net position</b>	<u>2,949,353</u>	<u>188,083</u>	<u>2,761,270</u>
<b>Special item</b>	<u>-</u>	<u>267,435</u>	<u>(267,435)</u>
<b>Net position, beginning of year, as previously stated</b>	7,079,887	6,629,628	450,259
<b>Prior period adjustment</b>	<u>-</u>	<u>(5,259)</u>	<u>5,259</u>
<b>Net position, beginning of year, as restated</b>	<u>7,079,887</u>	<u>6,624,369</u>	<u>455,518</u>
<b>Net position, end of year</b>	\$ <u><u>10,029,240</u></u>	<u><u>7,079,887</u></u>	<u><u>2,949,353</u></u>

## **SUMMARY to FINANCIAL STATEMENTS**

### **In 2023:**

- 1. The District received an unmodified “CLEAN” opinion.**
- 2. Net position increased by \$2.9M as a result of ongoing operations, where total expenses exceeded total revenue by the same amount.**
- 3. Total revenues decreased by \$337K primarily due to decreases in other revenues compared to the prior year. NOTE: In FY 2022, the District received insurance settlement monies regarding the 2018 camp fire claim.**
- 4. Total expenses decreased by \$3M due primarily to decreases of \$2.4M in salaries and wages (as a result of non-cash pension actuarial credit adjustments of based from the CalPERS Actuarial Pool Report) and \$683K in materials/supplies, compared to the prior year.**

# Budget to Actual as of June 30, 2023 – Page 38

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
<b>Expenditures/Expenses:</b>					
Mosquito and vector control operations:					
Salaries and benefits	\$ 3,157,983	350,000	3,507,983	3,473,136	34,847
Materials and supplies	1,876,000	50,000	1,926,000	1,045,584	880,416
Capital outlay	232,000	-	232,000	359,385	(127,385)
Lease obligations:					
Lease rent	5,000	-	5,000	2,364	2,636
Interest expense	-	-	-	1,836	(1,836)
<b>Total expenditures</b>	<u>5,270,983</u>	<u>400,000</u>	<u>5,670,983</u>	<u>4,882,305</u>	<u>788,678</u>
<b>Program revenues:</b>					
Charges for services – property assessments	888,000	-	888,000	870,750	(17,250)
Charge for services	240,000	-	240,000	241,504	1,504
<b>Total program revenues</b>	<u>1,128,000</u>	<u>-</u>	<u>1,128,000</u>	<u>1,112,254</u>	<u>(15,746)</u>
<b>General revenues(expenses):</b>					
Property taxes	3,585,065	50,000	3,635,065	4,083,295	448,230
Investment income	38,000	-	38,000	141,528	103,528
Other	20,000	-	20,000	95,854	75,854
<b>Total general revenues</b>	<u>3,643,065</u>	<u>50,000</u>	<u>3,693,065</u>	<u>4,320,677</u>	<u>627,612</u>
<b>Total revenues</b>	<u>4,771,065</u>	<u>50,000</u>	<u>4,821,065</u>	<u>5,432,931</u>	<u>611,866</u>
<b>Excess of revenues     over expenditures</b>	(499,918)	<u>(350,000)</u>	(849,918)	550,626	<u>1,400,544</u>
<b>Fund balance – beginning of year</b>	<u>8,785,288</u>		<u>8,785,288</u>	<u>8,785,288</u>	
<b>Fund balance – end of year</b>	\$ <u>8,285,370</u>		<u>7,935,370</u>	<u>9,335,914</u>	

The background of the slide is a faded photograph of a sugarcane field. Several workers are visible, engaged in harvesting activities. One worker in the foreground is using a machete to cut stalks, while others are further back, some using tools and others handling large piles of harvested cane. The scene is set in a rural, agricultural environment with a clear sky and a fence visible in the distance.

## **SUMMARY to BUDGET TO ACTUAL**

**In 2023:**

- 1. Actual expenditures were \$789K less than the approved District budget for the year.**
- 2. Actual revenues were \$612K greater than the approved budget for the year.**





# Questions



On November 14, 2023, the District completed the monthly management meeting, staff meeting, and all vehicle inspections. The District's Safety Committee held their monthly meeting as well as management. Also on this date, the District Manager attended a UC Davis SIT webinar.

On November 15, 2023, all District staff attended the live Sac Valley Region continuing education session. The District employees were able to receive all their two-year live training required hours. The District's Entomologist is officially the Sac Valley Region's Continuing Education Coordinator who scheduled and organized the entire event.

On November 16, 2023, the District Manager attended a virtual meeting with the California State Water Resources Control Board to hear an update regarding UST funding programs.

The District was closed the week of November 20<sup>th</sup> for Thanksgiving.

On November 29, 2023, the District Manager attended the MVCAC Legislative Committee meeting to discuss the upcoming legislative year, funding mechanisms, the possibility of bill introduction, and scheduling of future meetings and events.

On December 4, 2023, the District had its annual UST inspection conducted by BL Griffin and supervised by Butte County Public Health. The District passed the inspection.

On December 6, 2023, the District's laboratory staff provided an onsite tour to personnel from Shasta Mosquito and Vector Control District.

On December 7, 2023, the District had its biannual compliance inspection from the California Department of Public Health. The District passed the inspection with high marks.

On December 8, 2023, the District Manager attended the biweekly Legislative Regulatory Committee call. MVCAC lobbyists and committee members reviewed legislation and current regulatory issues throughout the state.

On December 12 and 13, 2023, District management conducted all annual personnel performance evaluations.

As a reminder, the District will be closed the week of December 18<sup>th</sup> and the week of December 25<sup>th</sup>.

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**T** 5305336038  
**O** 530-534-9916

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**H** Matt Ball  
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**2024 CSDA MEMBERSHIP RENEWAL**

BY: .....

To:  
 Butte County Mosquito and Vector Control District  
 5117 Larkin Rd  
 Oroville, CA 95965-9250

Membership ID: 30  
 Issue Date: October 1, 2023  
 Due Date: December 31, 2023

<b>RM-Regular Member</b> <b>Annual Membership Dues Jan 1 - Dec, 2024</b> (Includes membership for all agency staff and elected/appointed officials as designated by agency)	<b>\$8,600.00</b>
<b>Optional Add-Ons</b>	
\$25 2024 Required State & Federal Labor Law Poster	\$
\$225 CSDA Sample Policy Handbook (Already subscribed? Contact membership@csda.net for renewal)	\$
Donation to the Special District Leadership Foundation (SDLF), a (501)(c)(3) organization that promotes the good governance and management of special districts. Learn more at www.sdlf.org  <i>Note: A donation from a special district or public agency must comply with any policy related to charitable donations adopted by the agency or be approved by the governing body of the agency</i>	<input type="checkbox"/> \$50 Donation <input type="checkbox"/> \$100 Donation <input type="checkbox"/> \$500 Donation <input type="checkbox"/> Other \$
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***Thank you for being a CSDA Member!***

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# Butte County Mosquito and Vector Control District

## POLICY MANUAL

**POLICY TITLE:** Job Description - Mosquito and Vector Control Specialist II  
**POLICY NUMBER:** 6141

### 6141.1 Nature of Work

**6141.1.1** During the warmer months of the year, under the general direction of the District Manager and Assistant Manager and direct supervision of the Regional Supervisor, the Mosquito and Vector Control Specialist II performs vector surveillance, performs vector control operations, and provides public education within the District's service area, is assigned a geographic zone and/or specialized functions of a vector control agency, and performs work as required.

**6141.1.2** During the cooler months of the year, under the general direction of the District Manager and Assistant Manager and direct supervision of the Regional Supervisor, the Mosquito and Vector Control Specialist II performs annual maintenance of spray equipment/machines, ATVs, vehicles, and facilities; performs personnel and equipment characterization and calibration; performs and assists with special projects; receives annual training and attend continuing education courses.

### 6141.2 Illustrative Tasks

**6141.2.1** Surveys District service area and assigned zone for vector breeding sources, such as but not limited to, ponds, catch basins, marsh areas, dairy facilities, residential premises, swimming pools, managed wetlands, floodwater, ditches, pastures, agriculture sources, and maintains an awareness of irrigation patterns and other water holding sources conducive to vector breeding and determines or identifies species and/or stage of larval development and notes other factors such as weather conditions, type and extent of plant growth, water quality, and surroundings.

**6141.2.2** Supervises assigned Mosquito and Vector Control Assistant in organizing the work of field inspections and control operations to meet the various needs and situations; requests personnel assistance to sections or areas and makes adjustments in assignments as necessary.

**6141.2.3** Performs the application of pesticides and insures such applications and pesticides are applied in accordance with established laws, regulations, methods and techniques; selects appropriate pesticide for application; selects appropriate dosage rates in accordance with the label, and implements to obtain proper coverage and efficacy; FOLLOWS THE LABEL; records and submits accurate and proper paperwork (worksheets, weigh tags, fog sheets, service requests, weekly surveillance records, etc.).

**6141.2.4** Arranges for and conducts fish planting in targeted areas; assists with the District's mosquitofish program; harvests fish, maintains facility and sentinel fish tanks, maintains District ponds, and provide recommend field harvest locations.

**6141.2.5** As needed, initiates requests for aircraft applications and provides information, such as Genus/species, larval stage development, dip count, field location, acres needing treatment, and all other pertinent information.

**6141.2.6** Re-inspects treated areas to evaluate efficacy, and keeps records of all work performed.

**6141.2.7** Works with property owners and others and advises regarding vector problems and the need for vector control and source reduction; explains the reason(s) for the Specialist's presence on the property; advises property owners regarding improper maintenance of continuing sources of vectors.

**6141.2.8** Assists with investigation work, water management, and construction projects as needed.

**6141.2.9** Works with property owners and other agencies to make recommendations in prevention, reduction, or elimination of mosquito development and harborage sites. Promotes Best Management Practices to reduce mosquitoes and mosquito-breeding sites.

**6141.2.10** Performs vector surveillance to ponds, catch basins, marsh areas, dairy facilities, residential premises, swimming pools, cemeteries, nurseries, managed wetlands, floodwater, ditches, pastures, agriculture sources, and maintains an awareness of irrigation patterns and other sources conducive to vector breeding.

**6141.2.11** Reports conditions needing attention and action to management (i.e. denied access to property, interference of District staff to provide service, refusal of application, public complaint, etc.).

**6141.2.12** Revises operational maps of zones and areas in the District including properties, sources, topographical characteristics, fogging routes, no sprays, bees, and other features relevant to vector surveillance and control operations; makes improvement suggestions to the GIS department.

**6141.2.13** Performs, supervises, and assists in the task training of new personnel in field operations.

**6141.2.14** Cuts vegetation and prepares trails for equipment and/or personnel movement; performs general labor and simple equipment operations.

**6141.2.15** Performs annual maintenance of spray equipment, ATVs, vehicles, and facilities; calibrates spray equipment; assists with facility improvement/maintenance projects including, but not limited to, herbiciding, weed removal, fish pond and tank maintenance, janitorial, painting, and other related general labor activities; completes all required annual training, annual reading, and attends continuing education and training sessions.

**6141.2.16** Ability to take management direction, communicate well with fellow employees, management, and the public.

**6141.2.17** Make and maintain contacts with other agencies.

**6141.2.18** Respond to questions and complaints regarding the District's program.

**6141.2.19** Performs related work as required and other assigned tasks.

### **6141.3 Secondary Illustrative Tasks**

**6141.3.1** Due to work volume, financial and staffing constraints, and other unknown and/or unanticipated conditions, at times, this position may be assigned other tasks, including field surveillance and control operations; clerical and/or office operations; mechanical and maintenance operations; public education and outreach operations; and other operations as needed, requested, and/or required.

### **6141.4 Knowledge, Abilities, and Skills**

**6141.4.1** Working knowledge of the duties and responsibilities of the Butte County Mosquito and Vector Control District.

**6141.4.2** Knowledge of the pesticides, methods, and techniques used in vector control activities.

**6141.4.3** Knowledge of mosquitoes and other vectors, life habits, and characteristics, especially species preferred breeding sites.

**6141.4.4** Working knowledge of databases, word-processing, and spreadsheet computer applications.

**6141.4.5** Considerable knowledge of hazard and safety precautions of the work.

**6141.4.6** Working knowledge of automotive equipment and pesticide application equipment used by the District and of the techniques and methods used in effecting minor repairs.

**6141.4.7** Ability to identify using keys the various species of mosquitoes and other vectors found in the District's service area.

**6141.4.8** Ability to conduct comprehensive surveys for mosquitoes and other vectors.

**6141.4.9** Ability to establish and maintain effective working relationships with other employees, management, other agencies, businesses, and the public.

**6141.4.10** Ability to keep records and make reports; ability to make arithmetical computations accurately.

**6141.4.11** Ability to understand, follow, and transmit oral and written instructions.

**6141.4.12** Ability to learn to operate an ATV, tractor, mowers, and similar equipment.

**6141.4.13** Physical strength and ability to work out-of-doors and occasionally under adverse weather and public health situations

**6141.4.14** Must be able to hear, read, speak and understand English and be able to communicate effectively both orally and by writing letters and reports regarding the District's control program.

**6141.4.15** Working knowledge of chemical application calibration techniques.

**6141.4.16** Working knowledge of pesticide safety and handling.

**6141.4.17** Basic knowledge of federal, state, and local laws and regulations pertaining to driving, vector control, and disposal/storage of hazardous material.

### **6141.5 Working Conditions**

**6141.5.1** A Mosquito and Vector Control Specialist II may be exposed to pesticides, communicable diseases, and other health hazards; inclement weather conditions, and verbal confrontations from the public. A Mosquito and Vector Control Specialist II must be willing to occasionally work non-standard work schedules including evenings, weekends, and holidays.

### **6141.6 General Requirements**

**6141.6.1** A Mosquito and Vector Control Specialist II is required to have been a Mosquito and Vector Control Specialist I with at least a Very Good Annual Employee Performance Appraisal for two consecutive years with no disciplinary actions or a Associates degree and two years of experience in a field directly related to mosquito and vector control or similar degree or four years of experience in a field directly related to mosquito and vector control. For the purposes of the Mosquito and Vector Control Specialist II experience requirement, four "seasons" with a mosquito and vector control agency or combination of agencies will constitute as four years experience.

**6141.6.2** Possess or qualify for and immediately obtain and retain during the course of employment a valid California Driver's license, and have and maintain a safe driving record as required by the District's insurance carrier.

**6141.6.3** Possession of valid certificates from the California Department of Public Health's certified technician in Mosquito and Vector Control categories A, B, C, and D and must be maintained throughout employment for this position.

**6141.6.4** Have the ability to meet any requested experience and or education necessary to obtain any required licenses or certifications and retain such licenses or certification during the course of employment.

**6141.6.5** Be able to provide clear verbal communication and be able to hear, read, understand and speak English.

**6141.6.6** Be able to read and comprehend written instructions, including detailed technical instructions for repair, calibration, and operation of mechanical and electrical equipment, all spray equipment and safe handling instructions on pesticide labels.

**6141.6.7** Be able to work safely with power and hand tools and is required, at all times, to wear any protective clothing and gear necessary for safe handling of those tools.

**6141.6.8** Be willing to learn new and different skills and abilities as required by the District. A Mosquito and Vector Control Specialist II may be assigned other tasks, as required by changing District programs and needs, and must be willing to take on new challenges as necessary.

**6141.6.9** Not obtain outside employment, if in the District Manager's judgment it will conflict with the District program, or reduce the Mosquito and Vector Control Specialist II's ability to satisfactorily perform required duties.

### **6141.7 Physical Requirements**



**6141.7.1** Employees are responsible for maintaining their physical condition in a state that will allow them to be able to perform the duties of their position and to be in a physical condition that does not increase the danger or likelihood of injury on the job.

**6141.7.2 Body Movements:** Must have full mobility and use of both arms. Must have the ability for full extension above the head to lift or remove equipment during normal daily activity. Must have full range of motion to climb and hike into surveillance and treatment areas that may include use of hands, legs and feet. Must have full mobility to assist in surveillance and control programs which involves climbing up and down steep brushy, muddy terrain to survey, abate vectors, to place traps and use other equipment in mosquito, yellow jacket, and tick habitat. Must have the ability and range of flexibility to reach over the head, reach below the knees and to bend over, stoop, or squat down. Must be able to move quickly in fieldwork areas known to be inhabited with venomous snakes, or other potentially dangerous vectors and animals. Must be able to swim and/or tread water.

**6141.7.3 Constant:** Activity or condition existing 2/3 or more of the time. Must be able to conduct field operations, to carry equipment weighing up to 50 pounds. Be able to inspect and treat vector breeding sources and test control measures by climbing or hiking into areas to locate and spray breeding areas. Have mobility of arms to reach and legs to walk and dexterity of hands and fingers to grasp and manipulate small objects. Must be able to work in weather ranging from below freezing to above 100° Fahrenheit while wearing the appropriate personal protection equipment for eye protection, hearing protection and respirator if required.

**6141.7.4 Frequently:** Activity or condition existing from 1/3 to 2/3 of the time. Lifts, carries and uses equipment and supplies weighing up to 50 pounds. Standing and sitting for extended periods while running laboratory tests, record review, and performing office duties. The position requires the frequent operation of a computer keyboard ranging in length from short to extended periods of time. Be able to operate a motor vehicle with a standard and automatic transmission.

**6141.7.5 Occasionally:** Activity or condition existing up to 1/3 of the time. Requires being able to climb over or through fences, climb ladders, squat, bend over and lift equipment up to 25 pounds above the head. Be able to climb and hike areas to survey and treat vector habitat or test control materials in rice fields, pastures, wetlands, flood control channels, urban environments and similar areas with rough terrain. Must be able to ride a bicycle.

**6141.7.6 Vision:** The position requires adequate vision (which may be corrected) to read, write, drive during the day and at night and safely perform the essential functions of the job under the conditions listed above.

#### **6141.8 Post Offer Requirements**

**6141.8.1** Qualifying person must pass a post-offer physical examination for his or her ability to perform the essential functions of the job and a drug screen at District expense.

#### **6141.9 Other Information**

**6141.9.1** Anyone employed as Mosquito and Vector Control Specialist II at the time these amendments are adopted shall be considered to have met the education/experience requirements for this position.

**6141.9.2** The District Manager and the Board of Trustees reserves the right to change or amend this job description at their pleasure.

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# Butte County Mosquito and Vector Control District

## POLICY MANUAL

**POLICY TITLE:** Job Description - Mosquito and Vector Control Specialist III  
**POLICY NUMBER:** 6142

### 6142.1 Nature of Work

**6142.1.1** During the warmer months of the year, under the general direction of the District Manager and Assistant Manager and direct supervision of the Regional Supervisor, the Mosquito and Vector Control Specialist III performs vector surveillance, performs vector control operations, and provides public education within the District's service area, is assigned a geographic zone and/or specialized functions of a vector control agency, and performs work as required.

**6142.1.2** During the cooler months of the year, under the general direction of the District Manager and Assistant Manager and direct supervision of the Regional Supervisor, the Mosquito and Vector Control Specialist III performs annual maintenance of spray equipment/machines, ATVs, vehicles, and facilities; performs personnel and equipment characterization and calibration; performs and assists with special projects; receives annual training and attend continuing education courses.

### 6142.2 Illustrative Tasks

**6142.2.1** Surveys District service area and assigned zone for vector breeding sources, such as but not limited to, ponds, catch basins, marsh areas, dairy facilities, residential premises, swimming pools, managed wetlands, floodwater, ditches, pastures, agriculture sources, and maintains an awareness of irrigation patterns and other water holding sources conducive to vector breeding and determines or identifies species and/or stage of larval development and notes other factors such as weather conditions, type and extent of plant growth, water quality, and surroundings.

**6142.2.2** Supervises assigned Mosquito and Vector Control Assistant in organizing the work of field inspections and control operations to meet the various needs and situations; requests personnel assistance to sections or areas and makes adjustments in assignments as necessary.

**6142.2.3** Performs the application of pesticides and insures such applications and pesticides are applied in accordance with established laws, regulations, methods and techniques; selects appropriate pesticide for application; selects appropriate dosage rates in accordance with the label, and implements to obtain proper coverage and efficacy; **FOLLOWS THE LABEL**; records and submits accurate and proper paperwork (worksheets, weigh tags, fog sheets, service requests, weekly surveillance records, etc.).

**6142.2.4** Arranges for and conducts fish planting in targeted areas; assists with the District's mosquitofish program; harvests fish, maintains facility and sentinel fish tanks, maintains District ponds, and provide recommend field harvest locations.

- 6142.2.5** As needed, initiates requests for aircraft applications and provides information, such as Genus/species, larval stage development, dip count, field location, acres needing treatment, and all other pertinent information.
- 6142.2.6** Re-inspects treated areas to evaluate efficacy, and keeps records of all work performed.
- 6142.2.7** Works with property owners and others and advises regarding vector problems and the need for vector control and source reduction; explains the reason(s) for the Specialist's presence on the property; advises property owners regarding improper maintenance of continuing sources of vectors.
- 6142.2.8** Assists with investigation work, water management, and construction projects as needed.
- 6142.2.9** Works with property owners and other agencies to make recommendations in prevention, reduction, or elimination of mosquito development and harborage sites. Promotes Best Management Practices to reduce mosquitoes and mosquito-breeding sites.
- 6142.2.10** Performs vector surveillance to ponds, catch basins, marsh areas, dairy facilities, residential premises, swimming pools, cemeteries, nurseries, managed wetlands, floodwater, ditches, pastures, agriculture sources, and maintains an awareness of irrigation patterns and other sources conducive to vector breeding.
- 6142.2.11** Reports conditions needing attention and action to management (i.e. denied access to property, interference of District staff to provide service, refusal of application, public complaint, etc.).
- 6142.2.12** Revises operational maps of zones and areas in the District including properties, sources, topographical characteristics, fogging routes, no sprays, bees, and other features relevant to vector surveillance and control operations; makes improvement suggestions to the GIS department.
- 6142.2.13** Performs, supervises, and assists in the task training of new personnel in field operations.
- 6142.2.14** Cuts vegetation and prepares trails for equipment and/or personnel movement; performs general labor and simple equipment operations.
- 6142.2.15** Performs annual maintenance of spray equipment, ATVs, vehicles, and facilities; calibrates spray equipment; assists with facility improvement/maintenance projects including, but not limited to, herbiciding, weed removal, fish pond and tank maintenance, janitorial, painting, and other related general labor activities; completes all required annual training, annual reading, and attends continuing education and training sessions.
- 6142.2.16** Ability to take management direction, communicate well with fellow employees, management, and the public.
- 6142.2.17** Make and maintain contacts with other agencies.
- 6142.2.18** Respond to questions and complaints regarding the District's program.
- 6142.2.19** Performs related work as required and other assigned tasks.

### **6142.3 Secondary Illustrative Tasks**

**6142.3.1** Due to work volume, financial and staffing constraints, and other unknown and/or unanticipated conditions, at times, this position may be assigned other tasks, including field surveillance and control operations; clerical and/or office operations; mechanical and maintenance operations; public education and outreach operations; and other operations as needed, requested, and/or required.

### **6142.4 Knowledge, Abilities, and Skills**

**6142.4.1** Working knowledge of the duties and responsibilities of the Butte County Mosquito and Vector Control District.

**6142.4.2** Knowledge of the pesticides, methods, and techniques used in vector control activities.

**6142.4.3** Knowledge of mosquitoes and other vectors, life habits, and characteristics, especially species preferred breeding sites.

**6142.4.4** Working knowledge of databases, word-processing, and spreadsheet computer applications.

**6142.4.5** Considerable knowledge of hazard and safety precautions of the work.

**6142.4.6** Working knowledge of automotive equipment and pesticide application equipment used by the District and of the techniques and methods used in effecting minor repairs.

**6142.4.7** Ability to identify using keys the various species of mosquitoes and other vectors found in the District's service area.

**6142.4.8** Ability to conduct comprehensive surveys for mosquitoes and other vectors.

**6142.4.9** Ability to establish and maintain effective working relationships with other employees, management, other agencies, businesses, and the public.

**6142.4.10** Ability to keep records and make reports; ability to make arithmetical computations accurately.

**6142.4.11** Ability to understand, follow, and transmit oral and written instructions.

**6142.4.12** Ability to learn to operate an ATV, tractor, mowers, and similar equipment.

**6142.4.13** Physical strength and ability to work out-of-doors and occasionally under adverse weather and public health situations

**6142.4.14** Must be able to hear, read, speak and understand English and be able to communicate effectively both orally and by writing letters and reports regarding the District's control program.

**6142.4.15** Working knowledge of chemical application calibration techniques.

**6142.4.16** Working knowledge of pesticide safety and handling.

**6142.4.17** Basic knowledge of federal, state, and local laws and regulations pertaining to driving, vector control, and disposal/storage of hazardous material.

### **6142.5 Working Conditions**

**6142.5.1** A Mosquito and Vector Control Specialist III may be exposed to pesticides, communicable diseases, and other health hazards; inclement weather conditions, and verbal confrontations from the public. A Mosquito and Vector Control Specialist III must be willing to occasionally work non-standard work schedules including evenings, weekends, and holidays.

### **6142.6 General Requirements**

**6142.6.1** A Mosquito and Vector Control Specialist III is required to have been a Mosquito and Vector Control Specialist II with the District for 10 years, including the previous five consecutive years with at least a Very Good Employee Performance Appraisal and no disciplinary actions taken or 15 years of experience in a field directly related to mosquito and vector control. A Mosquito and Vector Specialist II must apply for the Mosquito and Vector Control Specialist III position.

**6142.6.2** Possess or qualify for and immediately obtain and retain during the course of employment a valid California Driver's license, and have and maintain a safe driving record as required by the District's insurance carrier.

**6142.6.3** Possession of valid certificates from the California Department of Public Health's certified technician in Mosquito and Vector Control categories A, B, C, and D and must be maintained throughout employment for this position.

**6141.6.4** Have the ability to meet any requested experience and or education necessary to obtain any required licenses or certifications and retain such licenses or certification during the course of employment.

**6141.6.5** Be able to provide clear verbal communication and be able to hear, read, understand and speak English.

**6141.6.6** Be able to read and comprehend written instructions, including detailed technical instructions for repair, calibration, and operation of mechanical and electrical equipment, all spray equipment and safe handling instructions on pesticide labels.

**6141.6.7** Be able to work safely with power and hand tools and is required, at all times, to wear any protective clothing and gear necessary for safe handling of those tools.

**6141.6.8** Be willing to learn new and different skills and abilities as required by the District. A Mosquito and Vector Control Specialist III may be assigned other tasks, as required by changing District programs and needs, and must be willing to take on new challenges as necessary.

**6141.6.9** Not obtain outside employment, if in the District Manager's judgment it will conflict with the District program, or reduce the Mosquito and Vector Control Specialist III's ability to satisfactorily perform required duties.

### **6141.7 Physical Requirements**

**6141.7.1** Employees are responsible for maintaining their physical condition in a state that will allow them to be able to perform the duties of their position and to be in a physical condition that does not increase the danger or likelihood of injury on the job.

**6141.7.2 Body Movements:** Must have full mobility and use of both arms. Must have the ability for full extension above the head to lift or remove equipment during normal daily activity. Must have full range of motion to climb and hike into surveillance and treatment areas that may include use of hands, legs and feet. Must have full mobility to assist in surveillance and control programs which involves climbing up and down steep brushy, muddy terrain to survey, abate vectors, to place traps and use other equipment in mosquito, yellow jacket, and tick habitat. Must have the ability and range of flexibility to reach over the head, reach below the knees and to bend over, stoop, or squat down. Must be able to move quickly in fieldwork areas known to be inhabited with venomous snakes, or other potentially dangerous vectors and animals. Must be able to swim and/or tread water.

**6141.7.3 Constant:** Activity or condition existing 2/3 or more of the time. Must be able to conduct field operations, to carry equipment weighing up to 50 pounds. Be able to inspect and treat vector breeding sources and test control measures by climbing or hiking into areas to locate and spray breeding areas. Have mobility of arms to reach and legs to walk and dexterity of hands and fingers to grasp and manipulate small objects. Must be able to work in weather ranging from below freezing to above 100° Fahrenheit while wearing the appropriate personal protection equipment for eye protection, hearing protection and respirator if required.

**6141.7.4 Frequently:** Activity or condition existing from 1/3 to 2/3 of the time. Lifts, carries and uses equipment and supplies weighing up to 50 pounds. Standing and sitting for extended periods while running laboratory tests, record review, and performing office duties. The position requires the frequent operation of a computer keyboard ranging in length from short to extended periods of time. Be able to operate a motor vehicle with a standard and automatic transmission.

**6141.7.5 Occasionally:** Activity or condition existing up to 1/3 of the time. Requires being able to climb over or through fences, climb ladders, squat, bend over and lift equipment up to 25 pounds above the head. Be able to climb and hike areas to survey and treat vector habitat or test control materials in rice fields, pastures, wetlands, flood control channels, urban environments and similar areas with rough terrain. Must be able to ride a bicycle.

**6141.7.6 Vision:** The position requires adequate vision (which may be corrected) to read, write, drive during the day and at night and safely perform the essential functions of the job under the conditions listed above.

## **6141.8 Post Offer Requirements**

**6141.8.1** Qualifying person must pass a post-offer physical examination for his or her ability to perform the essential functions of the job and a drug screen at District expense.

## **6141.9 Other Information**

**6141.9.1** Anyone employed as Mosquito and Vector Control Specialist III at the time these amendments are adopted shall be considered to have met the education/experience requirements for this position.

**6141.9.2** The District Manager and the Board of Trustees reserves the right to change or amend this job description at their pleasure.

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# Butte County Mosquito and Vector Control District

## POLICY MANUAL

**POLICY TITLE:** Job Description - Mosquito and Vector Control Specialist IV  
**POLICY NUMBER:** 6143

### 6143.1 Nature of Work

**6143.1.1** During the warmer months of the year, under the general direction of the District Manager and Assistant Manager and direct supervision of the Regional Supervisor, the Mosquito and Vector Control Specialist IV performs vector surveillance, performs vector control operations, and provides public education within the District's service area, is assigned a geographic zone and/or specialized functions of a vector control agency, and performs work as required.

**6143.1.2** During the cooler months of the year, under the general direction of the District Manager and Assistant Manager and direct supervision of the Regional Supervisor, the Mosquito and Vector Control Specialist IV performs annual maintenance of spray equipment/machines, ATVs, vehicles, and facilities; performs personnel and equipment characterization and calibration; performs and assists with special projects; receives annual training and attend continuing education courses.

### 6143.2 Illustrative Tasks

**6143.2.1** Surveys District service area and assigned zone for vector breeding sources, such as but not limited to, ponds, catch basins, marsh areas, dairy facilities, residential premises, swimming pools, managed wetlands, floodwater, ditches, pastures, agriculture sources, and maintains an awareness of irrigation patterns and other water holding sources conducive to vector breeding and determines or identifies species and/or stage of larval development and notes other factors such as weather conditions, type and extent of plant growth, water quality, and surroundings.

**6143.2.2** Supervises assigned Mosquito and Vector Control Assistant in organizing the work of field inspections and control operations to meet the various needs and situations; requests personnel assistance to sections or areas and makes adjustments in assignments as necessary.

**6143.2.3** Performs the application of pesticides and insures such applications and pesticides are applied in accordance with established laws, regulations, methods and techniques; selects appropriate pesticide for application; selects appropriate dosage rates in accordance with the label, and implements to obtain proper coverage and efficacy; FOLLOWS THE LABEL; records and submits accurate and proper paperwork (worksheets, weigh tags, fog sheets, service requests, weekly surveillance records, etc.).

**6143.2.4** Arranges for and conducts fish planting in targeted areas; assists with the District's mosquitofish program; harvests fish, maintains facility and sentinel fish tanks, maintains District ponds, and provide recommend field harvest locations.

- 6143.2.5** As needed, initiates requests for aircraft applications and provides information, such as Genus/species, larval stage development, dip count, field location, acres needing treatment, and all other pertinent information.
- 6143.2.6** Re-inspects treated areas to evaluate efficacy, and keeps records of all work performed.
- 6143.2.7** Works with property owners and others and advises regarding vector problems and the need for vector control and source reduction; explains the reason(s) for the Specialist's presence on the property; advises property owners regarding improper maintenance of continuing sources of vectors.
- 6143.2.8** Assists with investigation work, water management, and construction projects as needed.
- 6143.2.9** Works with property owners and other agencies to make recommendations in prevention, reduction, or elimination of mosquito development and harborage sites. Promotes Best Management Practices to reduce mosquitoes and mosquito-breeding sites.
- 6143.2.10** Performs vector surveillance to ponds, catch basins, marsh areas, dairy facilities, residential premises, swimming pools, cemeteries, nurseries, managed wetlands, floodwater, ditches, pastures, agriculture sources, and maintains an awareness of irrigation patterns and other sources conducive to vector breeding.
- 6143.2.11** Reports conditions needing attention and action to management (i.e. denied access to property, interference of District staff to provide service, refusal of application, public complaint, etc.).
- 6143.2.12** Revises operational maps of zones and areas in the District including properties, sources, topographical characteristics, fogging routes, no sprays, bees, and other features relevant to vector surveillance and control operations; makes improvement suggestions to the GIS department.
- 6143.2.13** Performs, supervises, and assists in the task training of new personnel in field operations.
- 6143.2.14** Cuts vegetation and prepares trails for equipment and/or personnel movement; performs general labor and simple equipment operations.
- 6143.2.15** Performs annual maintenance of spray equipment, ATVs, vehicles, and facilities; calibrates spray equipment; assists with facility improvement/maintenance projects including, but not limited to, herbiciding, weed removal, fish pond and tank maintenance, janitorial, painting, and other related general labor activities; completes all required annual training, annual reading, and attends continuing education and training sessions.
- 6143.2.16** Ability to take management direction, communicate well with fellow employees, management, and the public.
- 6143.2.17** Make and maintain contacts with other agencies.
- 6143.2.18** Respond to questions and complaints regarding the District's program.
- 6143.2.19** Performs related work as required and other assigned tasks.



### **6143.3 Secondary Illustrative Tasks**

**6143.3.1** Due to work volume, financial and staffing constraints, and other unknown and/or unanticipated conditions, at times, this position may be assigned other tasks, including field surveillance and control operations; clerical and/or office operations; mechanical and maintenance operations; public education and outreach operations; and other operations as needed, requested, and/or required.

### **6143.4 Knowledge, Abilities, and Skills**

**6143.4.1** Working knowledge of the duties and responsibilities of the Butte County Mosquito and Vector Control District.

**6143.4.2** Knowledge of the pesticides, methods, and techniques used in vector control activities.

**6143.4.3** Knowledge of mosquitoes and other vectors, life habits, and characteristics, especially species preferred breeding sites.

**6143.4.4** Working knowledge of databases, word-processing, and spreadsheet computer applications.

**6143.4.5** Considerable knowledge of hazard and safety precautions of the work.

**6143.4.6** Working knowledge of automotive equipment and pesticide application equipment used by the District and of the techniques and methods used in effecting minor repairs.

**6143.4.7** Ability to identify using keys the various species of mosquitoes and other vectors found in the District's service area.

**6143.4.8** Ability to conduct comprehensive surveys for mosquitoes and other vectors.

**6143.4.9** Ability to establish and maintain effective working relationships with other employees, management, other agencies, businesses, and the public.

**6143.4.10** Ability to keep records and make reports; ability to make arithmetical computations accurately.

**6143.4.11** Ability to understand, follow, and transmit oral and written instructions.

**6143.4.12** Ability to learn to operate an ATV, tractor, mowers, and similar equipment.

**6143.4.13** Physical strength and ability to work out-of-doors and occasionally under adverse weather and public health situations.

**6143.4.14** Must be able to hear, read, speak and understand English and be able to communicate effectively both orally and by writing letters and reports regarding the District's control program.

**6143.4.15** Working knowledge of chemical application calibration techniques.

**6143.4.16** Working knowledge of pesticide safety and handling.

**6143.4.17** Basic knowledge of federal, state, and local laws and regulations pertaining to driving, vector control, and disposal/storage of hazardous material.

### **6143.5 Working Conditions**

**6143.5.1** A Mosquito and Vector Control Specialist IV may be exposed to pesticides, communicable diseases, and other health hazards; inclement weather conditions, and verbal confrontations from the public. A Mosquito and Vector Control Specialist IV must be willing to occasionally work non-standard work schedules including evenings, weekends, and holidays.

### **6143.6 General Requirements**

**6143.6.1** A Mosquito and Vector Control Specialist IV is required to have been a Mosquito and Vector Control Specialist III with the District for 10 years, including the previous five years with at least a Very Good Employee Performance Appraisal and no disciplinary actions taken or 1 year as a Mosquito and Vector Control Specialist III and 25 years of experience in a field directly related to mosquito and vector control. A Mosquito and Vector Specialist III must apply for the Mosquito and Vector Control Specialist IV position.

**6143.6.2** Possess or qualify for and immediately obtain and retain during the course of employment a valid California Driver's license, and have and maintain a safe driving record as required by the District's insurance carrier.

**6143.6.3** Possession of valid certificates from the California Department of Public Health's certified technician in Mosquito and Vector Control categories A, B, C, and D and must be maintained throughout employment for this position.

**6143.6.4** Have the ability to meet any requested experience and or education necessary to obtain any required licenses or certifications and retain such licenses or certification during the course of employment.

**6143.6.5** Be able to provide clear verbal communication and be able to hear, read, understand and speak English.

**6143.6.6** Be able to read and comprehend written instructions, including detailed technical instructions for repair, calibration, and operation of mechanical and electrical equipment, all spray equipment and safe handling instructions on pesticide labels.

**6143.6.7** Be able to work safely with power and hand tools and is required, at all times, to wear any protective clothing and gear necessary for safe handling of those tools.

**6143.6.8** Be willing to learn new and different skills and abilities as required by the District. A Mosquito and Vector Control Specialist IV may be assigned other tasks, as required by changing District programs and needs, and must be willing to take on new challenges as necessary.

**6143.6.9** Not obtain outside employment, if in the District Manager's judgment it will conflict with the District program, or reduce the Mosquito and Vector Control Specialist IV's ability to satisfactorily perform required duties.

### **6143.7 Physical Requirements**

**6143.7.1** Employees are responsible for maintaining their physical condition in a state that will allow them to be able to perform the duties of their position and to be in a physical condition that does not increase the danger or likelihood of injury on the job.

**6143.7.2 Body Movements:** Must have full mobility and use of both arms. Must have the ability for full extension above the head to lift or remove equipment during normal daily activity. Must have full range of motion to climb and hike into surveillance and treatment areas that may include use of hands, legs and feet. Must have full mobility to assist in surveillance and control programs which involves climbing up and down steep brushy, muddy terrain to survey, abate vectors, to place traps and use other equipment in mosquito, yellow jacket, and tick habitat. Must have the ability and range of flexibility to reach over the head, reach below the knees and to bend over, stoop, or squat down. Must be able to move quickly in fieldwork areas known to be inhabited with venomous snakes, or other potentially dangerous vectors and animals. Must be able to swim and/or tread water.

**6143.7.3 Constant:** Activity or condition existing 2/3 or more of the time. Must be able to conduct field operations, to carry equipment weighing up to 50 pounds. Be able to inspect and treat vector breeding sources and test control measures by climbing or hiking into areas to locate and spray breeding areas. Have mobility of arms to reach and legs to walk and dexterity of hands and fingers to grasp and manipulate small objects. Must be able to work in weather ranging from below freezing to above 100° Fahrenheit while wearing the appropriate personal protection equipment for eye protection, hearing protection and respirator if required.

**6143.7.4 Frequently:** Activity or condition existing from 1/3 to 2/3 of the time. Lifts, carries and uses equipment and supplies weighing up to 50 pounds. Standing and sitting for extended periods while running laboratory tests, record review, and performing office duties. The position requires the frequent operation of a computer keyboard ranging in length from short to extended periods of time. Be able to operate a motor vehicle with a standard and automatic transmission.

**6143.7.5 Occasionally:** Activity or condition existing up to 1/3 of the time. Requires being able to climb over or through fences, climb ladders, squat, bend over and lift equipment up to 25 pounds above the head. Be able to climb and hike areas to survey and treat vector habitat or test control materials in rice fields, pastures, wetlands, flood control channels, urban environments and similar areas with rough terrain. Must be able to ride a bicycle.

**6143.7.6 Vision:** The position requires adequate vision (which may be corrected) to read, write, drive during the day and at night and safely perform the essential functions of the job under the conditions listed above.

#### **6143.8 Post Offer Requirements**

**6143.8.1** Qualifying person must pass a post-offer physical examination for his or her ability to perform the essential functions of the job and a drug screen at District expense.

#### **6143.9 Other Information**

**6143.9.1** Anyone employed as Mosquito and Vector Control Specialist IV at the time these amendments are adopted shall be considered to have met the education/experience requirements for this position.

**6143.9.2** The District Manager and the Board of Trustees reserves the right to change or amend this job description at their pleasure.

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# Butte County Mosquito and Vector Control District

## POLICY MANUAL

**POLICY TITLE:** Sick Leave  
**POLICY NUMBER:** 7040

**7040.1** Sick leave is defined as absence from work due to illness, non-industrial injury, and quarantine due to exposure to a contagious disease. In addition dental, eye, and/or other physical or medical examinations or treatments by a licensed practitioner for the employee or a person in the employee's immediate family as defined by Section 7040.9. Sick leave used for dental, eye, and/or other physical or medical examinations or treatments by a licensed practitioner for the employee or a person in the employee's immediate family as defined by Section 7040.9 may only be used for travel time to and from the licensed practitioner, time to pick up a prescription if needed, and the duration of the visit, examination, or treatment.

**7040.2** Sick leave is not like vacation or compensated time off (CTO) where the employees are encouraged to use available time. Sick leave should be used on an as-needed basis only.

**7040.3** Full Time Employees. Each full-time employee shall be entitled to sick leave with pay. Time to be allowed shall be computed and accumulated at the rate of 3.75 hours per bi-weekly pay period. Unused sick leave may be accumulated without limit. Sick leave does not accrue while on unpaid leave of absence.

**7040.4** Part Time and Seasonal Employees. Each part-time or seasonal employee who works for the District for 30 or more days within a year from the commencement of employment is entitled to sick leave with pay subject to sections 7040.4.1, 7040.4.2, and 7040.4.3. Time to be allowed shall be computed and accumulated at the rate of 3.75 hours per bi-weekly pay period. Sick leave does not accrue while on unpaid leave of absence or when not employed with the District.

**7040.4.1** Sick leave can be accrued to a maximum of ~~60~~100 hours.

**7040.4.2** An employee covered under this section shall be entitled to use accrued paid sick leave beginning on the 90th day of employment, after which the employee may use paid sick leave as it is accrued.

**7040.4.3** Accrued sick leave shall carry over to the following year of employment as long that employee is rehired within one calendar year from the date of separation. However, an employee's use of paid sick leave shall be limited to ~~30~~50 hours in each year of employment.

**7040.5** Sick leave may not be used in less than .25 hour increments.

**7040.6** An employee who is absent on sick leave shall notify the District management as early as practicable on each day of such absence, unless a previous understanding is agreed upon by the District management.

**7040.7** The District Manager may require evidence in the form of a physician's certificate or other evidence to substantiate the adequacy of the reason for an employee's absence during the time which sick leave is requested or used. Such request will be made at the time of notification by the employee. The circumstances under which a doctor's note will be required are committed to the District Manager's

discretion. Failure to provide evidence after requested by the District Manager may lead to disciplinary actions (Section 7260.2.20) and/or termination of employment.

**7040.8** An employee who is injured or who becomes ill while on vacation may be paid sick leave in lieu of vacation provided that the employee:

**7040.8.1** Was hospitalized during the period for which sick leave is claimed, or

**7040.8.2** Received medical treatment or diagnosis of such a nature that it would have qualified for the use of sick leave while on the job and the employee presents his/her own signed statement of facts in addition to a statement indicating illness or disability signed by a physician covering the period for which sick leave is claimed. The statement by the employee, shall be similar to the statement required for reporting on the job injuries.

**7040.9** Each full-time employee may use accrued sick leave, up to 40 hours, for family sick leave, per calendar quarter. For this policy, a calendar quarter be will as follows; January 1 to March 31; April 1 to June 30; July 1 to September 30; October 1 to Dec 31. Sick leave may be used for the diagnosis, care, or treatment of a health condition of, or preventative care for immediate-family members as defined below. Employees should notify District management to the extent feasible in order to avoid disruptions in work schedule as a result of use of family sick leave time. Employees are required to signify family sick leave on their request for time off forms as well as on their time card. Family members covered include parents, children, spouses, and siblings and are defined as follows:

**7040.9.1** A "child" means a biological, adopted or foster child, a stepchild, a legal ward, or a child to whom the employee stands in loco parentis. This definition of a child is applicable regardless of age or dependency status.

**7040.9.2** A "parent" means a biological, foster or adoptive parent, a stepparent, legal guardian of an employee or the employee's spouse or registered domestic partner, or other person who stood in loco parentis to the employee when the employee was a child.

**7040.9.3** A spouse.

**7040.9.4** A registered domestic partner

**7040.9.5** A grandparent

**7040.9.6** A grandchild

**7040.9.7** A sibling

**7040.10** Upon separation in good standing, a qualifying, full-time employee may elect to take one of the following options for credit of unused sick leave:

**7040.10.1** An employee with more than 240 hours of accrued sick leave may be compensated for that portion of time in excess of 240 hours at the normal rate of pay for that employee, up to a maximum of \$3,000. Sick leave not exchanged for cash credit under this program may be used under section 7040.10.2; or

**7040.10.2** In accordance with PERS regulations, an employee may upon retirement from the District under PERS use any sick leave accumulation as service time credit, in accordance with the current PERS formula at the time of retirement.

**7040.11** Upon retiring, a qualifying, full-time employee may elect to take one of the following options for credit of unused sick leave:

**7040.11.1** An employee with more than 240 hours of accrued sick leave may be compensated for that portion of time in excess of 240 hours at the normal rate of pay for that employee, up to a maximum of \$5,000 per year; until the calculated amount is paid or the employee becomes eligible for Medicare, whichever comes sooner, but not to exceed five years. Sick leave not exchanged for cash credit under this program may be used under section 7040.11.2; or

**7040.11.2** In accordance with PERS regulations, an employee may upon retirement from the District under PERS use any sick leave accumulation as service time credit, in accordance with the current PERS formula at the time of retirement.

**7040.12** Employees that use sick leave in a manner that presents a pattern, uses excessive sick leave, or appears to be abusing sick leave, shall be counseled by a supervisor or manager about the sick leave usage. In making a determination that the sick leave usage has assumed a pattern or appears to be excessive or abusive, the supervisor or manager will use his or her discretion based on all the relevant circumstances. For purposes of this policy, the terms are defined as follows:

**7040.12.1** Excessive sick leave: Deliberate or habitual absenteeism; when sick leave use is beyond what is usual and customary in the District.

**7040.12.2** Sick leave abuse: Sick leave used for purposes other than legitimate illness or injury of an employee or (where appropriate) an immediate family member.

**7040.12.3** Pattern: One or more days of sick leave usage prior to or after a holiday, or the usage of sick leave on the first or last day of a workweek.

**7040.13** Subsections (7040.12.1 - 7040.12.3) are intended to be illustrative only. The District reserves the right to address all instances of apparent inappropriate use of sick leave, even if sick leave usage does not fall within any of the subsections addressed above. Regular and punctual attendance is an essential function of the job and in fulfilling the District's mission. If an employee, after counseling/notice, fails to modify the behavior relating to sick leave usage, the employee may be subject to discipline in accordance with the District's disciplinary policy Section 7260.

**7040.14** When an employee is absent by reason of injury or illness which qualifies for State Disability Insurance, he/she shall be eligible for prorated sick leave for the duration of temporary disability. The amount of sick leave payable for each full day of absence shall be one hundred percent (100%) of an employee's basic wage rate less the sum of any payments to which he may be entitled under State Disability Insurance. For a partial day's absence, the employee will be allowed to use sick leave only to the extent that the amount received from SDI plus compensation for hours worked is less than a day's compensation at the employee's basic wage rate. Prorated sick leave is payable from and only insofar as an employee has accrued sick leave. Employee shall provide satisfactory proof of the amount of SDI payments received, such as a copy of the SDI check. Approved by Board on June 13, 2001.

**7040.15** If, at the conclusion of the disability, SDI payments, plus compensation from allowed sick leave, exceeds the employee's regular compensation, the employee may remit the amount of such exceedance to the District which shall then restore the excess sick leave to the employee's sick leave accrual. Remittance may be by personal check, or at employee's request, a reduction of wages equivalent to the amount restored to accrued sick leave. A purchase of sick leave will not be allowed in any other circumstances. Approved by Board on June 13, 2001.

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# Butte County Mosquito and Vector Control District

## POLICY MANUAL

**POLICY TITLE:** Cellular Telephone and District Telephone Usage  
**POLICY NUMBER:** 7230

**7230.1** Personal cellular telephones may be used by employees during hours of work for essential personal calls, or for an occasional personal business call.

**7230.1.1** Essential personal calls are defined as calls of minimal duration and frequency that are urgent in nature and cannot be made at another time or from a different telephone. Examples of essential personal calls are calls to arrange for care of a child or other family emergency, to alert a family member of an unexpected delay due to a change in work schedule, or to arrange for transportation or service in the event of car trouble, etc.

**7230.1.2** To the extent possible, personal cellular telephone usage should be confined to rest and lunch breaks, and in locations such that the conversation is not disrupting to other employees or District business.

**7230.2** Personal and District-owned cellular telephone usage will not be permitted by employees who are engaged in a continuous operation, such as a member on a utility crew engaged in the construction or repair of District facilities.

**7230.3** Personal and District-owned cellular telephones will be turned off or set to vibration mode during meetings, training sessions or during work hours if the employee's work station is in close proximity to others.

**7230.4** Employees are expected to operate District vehicles and equipment in a safe and prudent manner and in compliance with State and Federal law. Therefore, the use of personal and/or District-owned cellular telephones is prohibited while driving a vehicle or operating machinery without a hands free device. More detailed driver/phone usage policy can be found within Policy Sections 7255.10, 7255.10.1, and 7255.10.2.

**7230.5** Camera phones shall not be used in situations where any individual may have an expectation of privacy. This includes but is not limited to restrooms, locker rooms and training rooms.

**7230.6** Text messaging devices shall not be used by employees to communicate with each other during working hours unless specifically authorized for District purposes by a supervisor or if the communication takes place while on a rest or lunch break.

**7230.7** District Office Landlines: Employees must limit personal District landline phone use to their assigned breaks and lunch.

**7230.8** Excess or misuse of District-owned cellular telephones for personal use is not permitted. Failure to follow this policy may lead to discipline, up to and including immediate termination.

November 28, 2023

President Sheppard and the Board of Trustees  
5117 Larkin Road, Oroville  
California 95965

Dear President Sheppard and the Board of Trustee,

It is with a heavy heart and painful reluctance that I must step down and resign from my position with the Butte County Mosquito and Vector Control Board of Trustees. Due to my current health and living situation I must step away. I would like my resignation to be in affect December 31, 2023.

It has been an honor to serve for the District and the Board of Trustees for forty-nine years and I wish I could have served longer. The Board of Trustees serves an important role in public health and guides and assists District towards its mission. I have enjoyed various roles of the Board and appreciate the friendships I've made. I will miss serving and all of you.

Sincerely,

*Al Beck*

Dr. Albert Beck





Administration 530.846.3631  
Finance / Utilities 530.846.5695  
Public Works / Electric 530.846.3631  
Fax 530.846.3229

RECEIVED  
NOV 11 2023

BY: .....

November 7, 2023

Matt Ball  
District Manager  
Butte County Mosquito and Vector Control District  
5117 Larkin Road  
Oroville, CA 95965

Re: Board of Trustees appointment

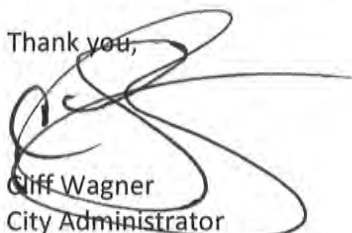
Greetings Matt,

This is to notify you that pursuant to Health and Safety Code section 2022(a) and section 2024(a) the City Council of the City of Gridley has re-appointed Vice Mayor Bruce Johnson to serve as the City of Gridley representative on the Butte County Mosquito and Vector Control District Board for the term of four years, effective January 1, 2024.

The City Council of the City of Gridley believes that it is important to have a City representative who is able to provide valuable contributions and technical expertise. We are pleased to know the Vice Mayor Johnson has been a strong and consistent advocate for our residents. Additionally, the City of Gridley is appreciative of the Butte County Mosquito and Vector Control District and its on-going efforts to keep our community safe.

Please feel free to contact me at (530) 846-3631 if you have any questions.

Thank you,



Cliff Wagner  
City Administrator