



Orange County Mosquito and Vector Control District

Serving Orange County Since 1947

POLICY AND PERSONNEL COMMITTEE APRIL 18 AT 12:00 PM
BUDGET AND FINANCE COMMITTEE MEETING APRIL 20 AT 1:00 PM
**JOINT COMMITTEE MEETING: BUDGET & FINANCE AND BUILDING, PROPERTY, &
EQUIPMENT APRIL 20 AT 2:00 PM**

**NOTICE AND AGENDA
OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES
THURSDAY APRIL 20, 2023
914th REGULAR MEETING 3:00 P.M.
13001 GARDEN GROVE BLVD.
GARDEN GROVE, CA 92843
WEBSITE ADDRESS: www.ocvector.org
REGULAR MEETING 3:00 P.M.**

A. PLEDGE OF ALLEGIANCE AND ROLL CALL

1. Call business meeting to order 3:00 p.m.
2. Pledge of Allegiance
3. Roll Call - (If absences occur, consider whether to deem those absences excused based on facts presented for the absence — such determination shall be the permission required by law.)

PRESIDENT:	Peggy Huang	Yorba Linda
VICE-PRESIDENT:	Craig Green	Placentia
SECRETARY:	Cecilia Hupp	Brea

Aliso Viejo	Richard Hurt	Lake Forest	Robert Pequeño
Anaheim	Lucille Kring	Los Alamitos	Tanya Doby
Brea	Cecilia Hupp	Mission Viejo	Bob Ruesch
Buena Park	Joyce Ahn	Newport Beach	Joy Brenner
Costa Mesa	William Turpit	Orange	Jon Dumitru
Cypress	Bonnie Peat	Placentia	Craig Green
Dana Point	Mike Frost	Rancho Santa Margarita	April Josephson
Fountain Valley	Kim Constantine	San Clemente	Steve Knoblock
Fullerton	Fred Jung	San Juan Capistrano	John Taylor
Garden Grove	Stephanie Klopfenstein	Santa Ana	Nelida Mendoza
Huntington Beach	Mike Posey	Seal Beach	Nathan Steele
Irvine	Tammy Kim	Stanton	Gary Taylor
La Habra	James Gomez	Tustin	Rebecca Gomez
La Palma	Debbie S. Baker	Villa Park	Crystal Miles
Laguna Beach	Alex Rounaghi	Westminster	Amy Phan West
Laguna Hills	Erica Pezold	Yorba Linda	Peggy Huang
Laguna Niguel	VACANT	County of Orange	Elizabeth Guillen-Merchant
Laguna Woods	Shari Horne		

B. PUBLIC COMMENTS

(Individual Public Comments may be limited to a 3-minute or less time limit)

During Public Comments, the public may address the Board on any issue within the District's jurisdiction which is not on the agenda. The public may comment on any item on the Agenda at the time that item is before the Board for consideration. Any person wishing to speak must come up and speak from the lectern. There will be no dialog between the Board and the commenter. Any clarifying questions from the Board must go through the Board President.

C. PRESENTATIONS

1. Recognize Outgoing Trustee – Trustee Sharma

D. OCMVCD COMMITTEE REPORTS TO THE BOARD OF TRUSTEES

1. Policy and Personnel Committee
2. Budget and Finance Committee
3. Joint Committee Meeting: Budget & Finance and Building, Property, & Equipment

E. CONSENT CALENDAR

All matters listed under the CONSENT CALENDAR are considered by the District to be routine and will be enacted by one motion. Any member of the Board may pull an item from the Consent Calendar for additional clarification or action.

1. Approve the DRAFT Minutes for the regular meeting on March 16, 2023
2. Approve Warrant Register for February 2023 (Exhibit A)
3. Approve Monthly Financial Report for February 2023 (Exhibit A)
4. Adopt Resolution No. 555 Approving Update to Policy No. 48 Approving Orange County Mosquito and Vector Control District Records Retention and Document Destruction Schedules (Exhibit A, B, C)
5. Adopt Resolution No. 556 Amending Orange County Mosquito and Vector Control District Board Policy No. 18 Board of Trustees, District Manager, and Employee Relations Policy (Exhibit A, B, C)
6. Adopt Resolution No. 557 to Direct the Preparation of the Engineer's Reports for Fiscal Year 2023-24 for the Orange County Mosquito and Vector Control District, Vector Surveillance and Control Assessment District (District No. 1) and the Mosquito, Fire Ant and Disease Control Assessment District (District No. 2) (Exhibit A)
7. Approve the FY 2021-22 Audited Financial Statements (Exhibit A, B)

F. BUSINESS ITEMS

1. Adopt Ordinance No. 13/2023 Dissolving the Operations Code, Adopt Resolution No. 558 Establishing Orange County Mosquito and Vector Control District Policy No. 55 Board Organization and Procedures Policy, and Adopt Resolution No. 559 Establishing Policy No. 56 Claims Procedure (Exhibit A, B, C, D, E)
2. Approve Contract Between Orange County Mosquito and Vector Control District and Kosmont Realty to Perform Brokerage Service (Exhibit A)

G. INFORMATIONAL ITEMS ONLY (NO ACTION NECESSARY)

1. Staff Presentation: Staff will give an update on vector activity in Orange County
2. Staff Presentation: Staff will give an update on outreach activity in Orange County
3. Staff Presentation: Staff will give an update on operations activity in Orange County
4. Receive and File Laboratory Reports – Included in agenda packet

H. PRESIDENT'S REPORT AND TRUSTEE COMMENTS

I. DISTRICT MANAGER REPORT – Discussion and Possible Action

J. DISTRICT LEGAL COUNSEL REPORT – Discussion and Possible Action

K. CORRESPONDENCE – Discussion and Possible Action

1. Trustee and Staff Reports from Conferences Attended in February and March 2023

L. FUTURE AGENDA ITEMS

M. ADJOURNMENT

1. Adjourn to the next regular meeting on May 18, 2023 starting at 3:00 p.m. at the Orange County Mosquito and Vector Control District offices, 13001 Garden Grove Blvd., Garden Grove, CA 92843



**POLICY AND PERSONNEL COMMITTEE
MEETING NOTICE
APRIL 18, 2023
12:00 P.M.**

TO: Policy and Personnel Committee

Fred Jung	Fullerton
Tammy Kim	Irvine
Erica Pezold	Laguna Hills
Shari Horne	Laguna Woods
Robert Pequeño	Lake Forest
Tanya Doby	Los Alamitos
Jon Dumitru	Orange
April Josephson	Rancho Santa Margarita
Rebecca Gomez (Chair)	Tustin

FROM: Tawnia Pett, Executive Assistant/Clerk of the Board

RE: Policy and Personnel Committee Meeting:
12:00 p.m., Tuesday, April 18, 2023
www.ocvector.org

AGENDA

1. Call Meeting to Order and Roll Call
2. Public Comments
3. Approve minutes from March 16, 2023 meeting
4. Adjourn to Closed Session: Government Code Section §54956.9(d)(2)

Conference with Legal Counsel – Anticipated Litigation/Existing Litigation
Significant Exposure to Litigation Gov Code §54956.9(d)(2) – California Rights Department Complaint –
Escobar v. OCMVCD (1 Case)
5. Reconvene to Open Session
6. Discuss Resolution No. 556 Amending Policy No. 18 Board of Trustees, District Manager, and Employee Relations Policy (Agenda Item E.5)
7. Discuss Resolution No. 558 Establishing Policy No. 55 Board Organization and Procedures Policy and Resolution No. 559 Establishing Policy No. 56 Claims Procedure and Ordinance No. 13/2023 Dissolving the Operations Code (Agenda Item F.1)
8. Adjourn

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MINUTES OF POLICY AND PERSONNEL COMMITTEE MEETING

Orange County Mosquito and Vector Control District

TIME: 1:30 PM March 16, 2023

PLACE: Orange County Mosquito and Vector Control District Office

Policy and Personnel Committee Members Present:

Fred Jung	Fullerton
Tammy Kim	Irvine
Erica Pezold	Laguna Hills
Shari Horne	Laguna Woods
Robert Pequeño	Lake Forest
Tanya Doby	Los Alamitos
Rebecca Gomez	Tustin

Policy and Personnel Committee Members Absent:

Jon Dumitru	Orange
April Josephson	Rancho Santa Margarita

Others Present:

Lora Young	District Manager
Heather Hyland	Public Information Officer
Alan Burns	District Counsel

The meeting was called to order at 1:33 PM

- 1. Called the Meeting to Order and Roll Call:** Seven members of the committee were present out of the nine members.
- 2. Selected Committee Chair:** On motion from Trustee Horne, seconded by Trustee Doby, and approved by unanimous vote the Policy and Personnel Committee selected Rebecca Gomez to be the Policy and Personnel committee chair.
- 3. Public Comments:** None
- 4. Approved Minutes from January 11, 2023 Committee Meeting:** One motion from Trustee Doby, seconded by Trustee Gomez, and approved by majority vote due to absences from the previous committee meeting, the committee approved the minutes of January 11, 2023. (Trustees Pezold and Pequeño abstained).
- 5. Adjourned to Closed Session:** At 1:38 PM Committee Chair Rebecca Gomez called the meeting into closed session.
Government Code Section 54954.5
Conference with Labor Negotiator
Agency Representative: Lora Young, District Manager
Unrepresented Employees: Director of Communications, Director of Operations, Director of Scientific Technical Services, Finance Manager, HR Manager, IT Manager
- 6. Reconvened to Open Session:** The meeting reconvened at 2:06 PM. There was no reportable action.
- 7. Adjourned:** The meeting adjourned at 2:07 PM



**BUDGET AND FINANCE COMMITTEE
MEETING NOTICE
APRIL 20, 2023
1:00 P.M.**

TO: Budget and Finance Committee

Richard Hurt	Aliso Viejo
Lucille Kring	Anaheim
Cecilia Hupp	Brea
Joyce Ahn	Buena Park
Fred Jung	Fullerton
Mike Posey	Huntington Beach
Bob Ruesch	Mission Viejo
Gary Taylor	Stanton
Crystal Miles	Villa Park

FROM: Tawnia Pett, Executive Assistant/Clerk of the Board

RE: Budget and Finance Committee Meeting:
1:00 p.m., Thursday, April 20, 2023
www.ocvector.org

AGENDA

1. Call Meeting to Order and Roll Call
2. Select Committee Chair
3. Public Comments
4. Approve minutes from November 17, 2022
5. Discuss Proposed District Budget for 2023-24 and 24-25
6. Discuss District Benefit Assessment 1 and Assessment 2
7. Discuss District Audit
8. Adjourn

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MINUTES OF BUDGET AND FINANCE COMMITTEE MEETING

Orange County Mosquito and Vector Control District

TIME: 11:30 A.M., November 17, 2022

PLACE: Zoom Teleconference, Remote Meeting

Budget and Finance Committee Members Present:

Richard Hurt	Aliso Viejo
Susan Sonne	Buena Park
Fred Jung (Chair)	Fullerton
Bob Ruesch	Mission Viejo
Gary Taylor	Stanton
Crystal Miles	Villa Park

Budget and Finance Committee Members Absent:

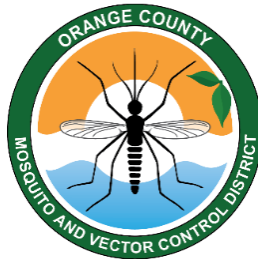
Mike Posey	Huntington Beach
John Taylor	San Juan Capistrano
Liz Guillen-Merchant	County of Orange

Others Present:

Richard Howard	District Manager
Tan Nguyen	Finance Manager
Lora Young	Assistant District Manager/Director of Communications
Luan Ngo	IT Manager
Tawnia Pett	Executive Assistant/Clerk of the Board

The meeting was called to order at 11:30 A.M.

- 1. Called the Meeting to Order and Roll Call:** Six members of the committee were present out of nine members.
- 2. Public Comments:** None
- 3. Approved minutes of September 15, 2022:** On motion by Trustee G. Taylor, seconded by Trustee Sonne, and passed by unanimous vote, the committee approved the minutes of the September 15, 2022 committee meeting.
- 4. Discussed District Purchase of Ten (10) Replacement Laptop Computers with Docking Stations: (Agenda Item F.5)** It Manager Ngo gave a presentation on the proposed laptop computer purchase. On motion by Trustee Miles, seconded by Trustee Ruesch, and passed by unanimous vote, the committee approved recommending purchasing the proposed laptop computers.
- 5. Discussed Amending Investment Policy No. 38 for Monies of the Orange County Mosquito and Vector Control District: (Agenda Item F.6)** District Manager Howard and Finance Manager Nguyen gave a presentation on the District Investment Policy No. 38 and the proposed changes to the policy. Trustee Miles recommended changing the wording of the policy change from “periodic review” to “annual review” On motion from Trustee Miles, seconded by Trustee Ruesch, and approved by unanimous vote, the committee approved recommending the proposed changes to the District Investment Policy No. 38 as amended by Trustee Miles.
- 6. Adjourned:** Meeting adjourned at 11:51 A.M.



**JOINT COMMITTEE MEETING:
BUDGET & FINANCE COMMITTEE
AND
BUILDING, PROPERTY, & EQUIPMENT COMMITTEE
MEETING NOTICE
APRIL 20, 2023
2:00 P.M.**

TO: Budget and Finance Committee
Richard Hurt
Lucille Kring
Cecilia Hupp
Joyce Ahn
Fred Jung
Mike Posey
Bob Ruesch
Gary Taylor
Crystal Miles
Building, Property, and Equipment Committee
Lucille Kring
Cecilia Hupp
Bill Turpit
Debbie S. Baker
Erica Pezold
Craig Green
John Taylor
Aliso Viejo
Anaheim
Brea
Buena Park
Fullerton
Huntington Beach
Mission Viejo
Stanton
Villa Park
Anaheim
Brea
Costa Mesa
La Palma
Laguna Hills
Placentia
San Juan Capistrano

FROM: Tawnia Pett, Executive Assistant/Clerk of the Board

RE: Joint Committee Meeting:
2:00 p.m., Thursday, April 20, 2023
www.ocvector.org

AGENDA

1. Call Meeting to Order and Roll Call
2. Select Committee Chair for Building, Property, and Equipment Committee
3. Public Comments
4. Discuss Kosmont Realty Brokage Services Agreement
5. Adjourn

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MINUTES OF THE 913th MEETING

**BOARD OF TRUSTEES
Orange County Mosquito and Vector Control District**

TIME: 3:00 P.M. March 16, 2023

PLACE: 13001 Garden Grove Blvd., Garden Grove, CA 92843

PRESIDENT:	Peggy Huang	Yorba Linda
VICE PRESIDENT:	Craig Green	Placentia
SECRETARY:	Cecilia Hupp	Brea

TRUSTEES PRESENT:

Anaheim	Lucille Kring	Lake Forest	Robert Pequeño
Brea	Cecilia Hupp	Los Alamitos	Tanya Doby
Buena Park	Joyce Ahn	Mission Viejo	Bob Ruesch
Cypress	Bonnie Peat	Newport Beach	Joy Brenner
Fountain Valley	Kim Constantine	Orange	Jon Dumitru
Fullerton	Fred Jung	Placentia	Craig Green
Garden Grove	Stephanie Klopfenstein	Rancho Santa Margarita	April Josephson
Irvine	Tammy Kim	Seal Beach	Nathan Steele
La Habra	James Gomez	Stanton	Gary Taylor
La Palma	Debbie S. Baker	Tustin	Rebecca Gomez
Laguna Hills	Erica Pezold	Villa Park	Crystal Miles
Laguna Niguel	Rischi Paul Sharma	Westminster	Amy Phan West
Laguna Woods	Shari Horne	Yorba Linda	Peggy Huang

TRUSTEES ABSENT:

Aliso Viejo	Richard Hurt	San Clemente	Steve Knoblock
Costa Mesa	Bill Turpit	San Juan Capistrano	John Taylor
Dana Point	Mike Frost	Santa Ana	Nelida Mendoza
Huntington Beach	Mike Posey	County of Orange	Elizabeth Guillen-Merchant
Laguna Beach	Alex Rounaghi		

Trustees Hurt and Mendoza had an excused absence.

OTHERS PRESENT:

Lora Young, District Manager
Steve Shepherd, Director of Operations
Heather Hyland, Public Information Officer
Tawnia Pett, Executive Assistant/Clerk of the Board
Alan Burns, District Counsel

A. Opening:

1. **Call the Business Meeting to Order:** President Huang called the meeting to order at 3:01 P.M.
2. **Pledge of Allegiance:** President Huang asked Trustee Josephson to lead the Pledge of Allegiance.
3. **Roll Call:** Roll call indicated 26 Trustees were present out of the current Board membership of 35.

B. Public Comments: None

President Huang welcomed new trustees Robert Pequeño from Lake Forest, Nathan Steele from Seal Beach, and Amy Phan West from Westminster

C. Presentations:

1. Recognized Outgoing Trustee Anderson: Staff created a presentation slide for outgoing Trustee Anderson.
2. District Staff gave a presentation entitled "2023 Tip, Toss, Take Action Campaign"

D. OCMVCD Committee Reports to the Board of Trustees:

1. Policy and Personnel Committee: Committee Chair R. Gomez reported that there was no reportable action from the closed session in the committee meeting.
2. Public Relations Committee: Committee Chair West reported that the committee saw the presentation that was given in agenda item C.2.

E. Consent Calendar: Items for Approval by General Consent:

On motion from Trustee Kring, seconded by Trustee Dumitru, and approved by unanimous vote, the Board of Trustees approved Consent Calendar Items E.2 through E.3. Agenda Item E.1 was passed by majority vote due to absences at the previous Board Meeting (Abstained: Trustees Jung, Klopfenstein, J. Gomez, Pequeño, Steele, and G. Taylor).

Ayes: Trustees Kring, Hupp, Ahn, Peat, Constantine, Jung, Klopfenstein, Kim, J. Gomez, Baker, Pezold, Sharma, Horne, Pequeño, Doby, Ruesch, Brenner, Dumitru, Green, Josephson, Steele, G. Taylor, R. Gomez, Miles, West, and Huang.

Noes: None.

Abstained: None.

Absent: Trustees Hurt, Turpit, Frost, Posey, Rounaghi, Knoblock, J. Taylor, Mendoza, and Guillen-Merchant

1. **Approval of Minutes:** Approved, without reading, the minutes of 912th Meeting of the Board of Trustees held February 16, 2023.
2. **Approved Warrant Register for January 2023: (Exhibit A)** Received and filed.
3. **Approved Monthly Financial Report for January 2023: (Exhibit A)** Received and filed.

F. **Business Items: None**

G. **Informational Items Only (No Action Necessary):**

1. **Staff Presentation:** No report. Director of Scientific Technical Services will provide a written report to the board.
2. **Staff Presentation:** Public Information Officer Hyland gave an update of outreach activity in Orange County.
3. **Staff Presentation:** Director of Operations Shepherd gave an update of operations activity in Orange County.
4. **Received and Filed Trustee Terms of Office to Expire on January 2, 2023 at 11:59 A.M.**
5. **Received and Filed Statement of Economic Interests 700 Forms for Filing**
6. **Received and Filed Laboratory Reports – Included in agenda packet**

H. **President's Report and Trustee Comments: None**

I. **District Manager's Report:** District Manager Young reported:

1. If Trustees would like a presentation to their city councils, they should email District Manager Young.
2. There will be two budget workshops before the budget is up for adoption. An email with dates will be sent out in the future.
3. District Manager Young is still trying to find someone to present from CCR as was requested by the board at the February board meeting.
4. District Manager Young gave a report on the AMCA annual conference.

J. **District Counsel Report: None**

K. **Correspondence:**

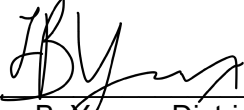
1. Trustee and Staff conference reports from MVCAC Annual Conference January 29-February 1, 2023.

L. **Future Agenda Items:**

M. **Adjournment:**

1. President Huang adjourned the meeting at 3:34 P.M. to a regular meeting on Thursday, April 20, 2023.

I certify that the above minutes substantially reflect the actions taken by the Board of Trustees at its meeting held March 16, 2023.



Lora B. Young, District Manager

Approved as written and/or corrected by the Board of Trustees at its _____

_____ meeting held _____

ATTEST: _____

Cecilia Hupp, Secretary



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

April 20, 2023

AGENDA REPORT

AGENDA ITEM E.2

Prepared By: Tan Nguyen, Finance Manager
Submitted By: Lora Young, District Manager

Agenda Title:

Approve Warrant Register for February 2023

Recommended Action:

Receive and file.

Executive Summary:

Receive and file payment of February warrant register dated April 20, 2023 in the amount of \$701,772.95 as presented by in-house check runs dated February 2, 7, 8, 9, 10, 13, 16, 17, 22, 23, and 27, 2023.

Strategic Plan Compliance:

Complies with PRIORITY AREA 11: Fiscal Responsibility/Financial, GOAL 11.1: Conduct the Business and Operational Functions of the District in the most cost efficient and effective manner that prioritizes both fiscal and fiduciary responsibility to the residents of Orange County by ensuring a robust system of financial checks and balances are in place.

Fiscal Impact:

Amount Requested \$ N/A

Sufficient Budgeted Funds Available:

Category: Pers. Optg. Cap. -or- CIP# Fund#

Previous Relevant Board Actions for This Item:

Exhibits:

Exhibit A: February 2023 Warrant Report

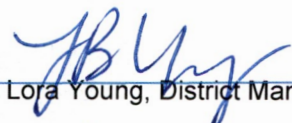
ORANGE COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

REGISTER OF DEMANDS April 20, 2023

ACCOUNTS PAYABLE REGISTER

ORANGE COUNTY MOSQUITO & VECTOR CONTROL DISTRICT		
REGISTER OF DEMANDS - AP REGISTER 04/20/2023		
AP/Check Run	02/02/2023	111,582.05
AP/Check Run	02/08/2023	3,100.00
AP/Check Run	02/09/2023	100,577.80
AP/Check Run	02/10/2023	5,230.14
AP/Check Run	02/13/2023	6,197.77
AP/Check Run	02/16/2023	47,406.33
AP/Check Run	02/23/2023	31,710.63
AP/Check Run	02/27/2023	103,000.61
P/R CalPERS1	02/07/2023	40,053.11
P/R EDD	02/07/2023	12,931.27
P/R EEASSOC	02/07/2023	840.00
P/R ICMA	02/07/2023	23,871.64
P/R IRS	02/07/2023	36,319.55
P/R NATION	02/07/2023	4,705.00
P/R TASC	02/07/2023	2,170.63
P/R USB	02/07/2023	172.33
P/R CalPERS1	02/13/2023	200.00
P/R TASC	02/13/2023	1,079.26
P/R CalPERS1	02/17/2023	498.06
P/R EDD	02/17/2023	2,700.00
P/R ICMA	02/17/2023	19,935.90
P/R IRS	02/17/2023	8,773.64
P/R TASC	02/17/2023	76.92
P/R CalPERS1	02/22/2023	40,136.41
P/R EDD	02/22/2023	10,793.67
P/R IRS	02/22/2023	35,258.01
P/R NATION	02/22/2023	4,705.00
P/R TASC	02/22/2023	2,170.63
P/R CalPERS1	02/23/2023	20,661.00
P/R EEASSOC	02/23/2023	855.00
P/R ICMA	02/23/2023	23,871.64
P/R USB	02/23/2023	188.95
Total		701,772.95

I hereby certify that the claims or demands covered by the foregoing listed warrants have been audited as to the accuracy and availability of funds for payment thereof. Subscribed and sworn on this 20th day of APRIL 2023.


Lora Young, District Manager


Tan Nguyen, Finance Manager

Accounts Payable

Checks by Date - Summary by Check Date

User: dmedina@ocvector.org
 Printed: 3/15/2023 8:59 AM



Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	CalPERS	Calif. Public Employees' Retirement	02/02/2023	84,727.26
ACH	BRITO	Luis Brito	02/02/2023	35.00
ACH	GONZALEZ	HECTOR GONZALEZ	02/02/2023	21.62
ACH	MORENO	Antonio J. Moreno	02/02/2023	35.00
ACH	Newton	John Newton	02/02/2023	70.00
ACH	NGO	Luan Ngo	02/02/2023	46.58
27288	VSP	Vision Service Plan	02/02/2023	998.95
27289	Guard	Guardian - Appleton	02/02/2023	13,986.59
27291	AFLAC	American Family Life Assurance Co., of C	02/02/2023	2,821.66
27292	AAOC	APARTMENT ASSOCIATION OF ORAN	02/02/2023	610.00
27293	ATT2	AT&T	02/02/2023	259.08
27294	BRANNON	Brian Brannon	02/02/2023	93.00
27295	CAGATE	California Gate & Entry System	02/02/2023	511.23
27296	CHAMBERS	SCOTT CHAMBERS	02/02/2023	106.00
27297	CINTAS	Cintas Corporation No. 2	02/02/2023	871.60
27298	DELIRA A	Anthony De Lira	02/02/2023	70.00
27299	Drake	John Drake	02/02/2023	70.00
27300	DuBose	Michael DuBose	02/02/2023	93.00
27301	ESELTINE	Matthew Eseltine	02/02/2023	88.00
27302	Garcia	Eddie Garcia	02/02/2023	243.00
27303	GARCIA F	Francisco Garcia	02/02/2023	93.00
27304	GOMEZMIC	MICHAEL GOMEZ	02/02/2023	28.00
27305	GONZAL B	BEATRIZ GONZALEZ	02/02/2023	98.00
27306	HILL	John Hill	02/02/2023	53.68
27307	HRPS	HR Performance Solutions	02/02/2023	168.00
27308	HYLAND	Heather Hyland	02/02/2023	57.63
27309	MALWARE	Malwarebytes Inc.	02/02/2023	3,837.08
27310	MILLER D	David B. Miller	02/02/2023	23.00
27311	MOREY	Nick Morey	02/02/2023	93.00
27312	Players	Michael J. Mackenzie	02/02/2023	229.86
27313	ROMO	Julie Romo	02/02/2023	87.78
27314	SANCHEZE	Eduardo Sanchez-Martinez	02/02/2023	40.00
27315	SANTIJ	JENNIFER SANTIJAROENNON	02/02/2023	48.47
27316	SEA	Sea & Sage Audubon Society	02/02/2023	200.00
27317	SHIN	PHILIP SHIN	02/02/2023	93.00
27318	SHRM	Society for Human Resource Management	02/02/2023	229.00
27319	SIMS	JERRY SIMS	02/02/2023	70.00
27320	STAPLES	Staples Business Advantage	02/02/2023	326.24
27321	STODDARD	Jodie Stoddard	02/02/2023	48.74
Total for 2/2/2023:				111,582.05
ACH	CalPERS1	CalPERS	02/07/2023	40,053.11
ACH	EDD	Employment Development Dept.	02/07/2023	12,931.27
ACH	IRS	Internal Revenue Service	02/07/2023	36,319.55
ACH	NATION	Nationwide Retirement Solutions	02/07/2023	4,705.00
ACH	TASC	Total Administrative Services Corp.	02/07/2023	2,170.63

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	EEASSOC	OCVCD Employee Association	02/07/2023	840.00
ACH	ICMA	MissionSquare Retirement (ICMA)	02/07/2023	23,871.64
ACH	USB	PARS/U.S. Bank N.A. Minnesota	02/07/2023	172.33
Total for 2/7/2023:				121,063.53
ACH	AHNJ	JOYCE AHN	02/08/2023	100.00
ACH	ANDERSON	Vladimir Anderson	02/08/2023	100.00
ACH	BAKERD	Debbie Baker	02/08/2023	100.00
ACH	BRENNER	JOY BRENNER	02/08/2023	100.00
ACH	CONSTANT	Kim Constantine	02/08/2023	100.00
ACH	DUMITRU	Jonathan Dumitru	02/08/2023	100.00
ACH	FROSTM	MIKE FROST	02/08/2023	100.00
ACH	GOMEZ	James Gomez	02/08/2023	100.00
ACH	GREEN C	Craig S. Green	02/08/2023	100.00
ACH	HORNE	Shari Lucas Horne	02/08/2023	100.00
ACH	HUANG	Peggy Huang	02/08/2023	100.00
ACH	HUPP	Cecilia T. Hupp	02/08/2023	100.00
ACH	HURT	RICHARD HURT	02/08/2023	100.00
ACH	JOSEPH	April Josephson	02/08/2023	100.00
ACH	JUNG	Fred Jung	02/08/2023	100.00
ACH	KIM	TAMMY KIM	02/08/2023	100.00
ACH	KLOPFEN	Stephanie L. Klopfenstein	02/08/2023	100.00
ACH	KNOBLOCK	Steven Knoblock	02/08/2023	100.00
ACH	KRING	Lucille Kring	02/08/2023	100.00
ACH	MASSA-LA	Sandra Massa-Lavitt	02/08/2023	100.00
ACH	MILESC	Crystal Miles	02/08/2023	100.00
ACH	NGUYENC	CHI CHARLIE NGUYEN	02/08/2023	100.00
ACH	PEATB	BONNIE PEAT	02/08/2023	100.00
ACH	PEZOLDE	Erica Pezold	02/08/2023	100.00
ACH	ROUNAGHI	ALEXANDER ROUNAGHI	02/08/2023	100.00
ACH	RUESCH	Robert J. Ruesch	02/08/2023	100.00
ACH	SHARMA	RISCHI SHARMA	02/08/2023	100.00
ACH	TAYLORG	Gary Taylor	02/08/2023	100.00
ACH	TURPIT	WILLIAM TURPIT	02/08/2023	100.00
27322	POSEY	Mike Posey	02/08/2023	100.00
27323	TAYLOR	John Taylor	02/08/2023	100.00
Total for 2/8/2023:				3,100.00
ACH	AJTMH	THE SHERIDAN PRESS	02/09/2023	770.00
ACH	CLA	CLIFTON LARSON ALLEN LLP	02/09/2023	8,940.00
ACH	GENEWIZ	Azenta US, Inc.	02/09/2023	115.85
ACH	GG DISP	Republic Waste Svcs of So. Calif., LLC	02/09/2023	1,860.57
ACH	GRAINGER	Grainger	02/09/2023	204.20
ACH	HASLER	MAIL FINANCE INC.	02/09/2023	597.86
ACH	IRON	Iron Mountain Records Mgmt, Inc.	02/09/2023	240.80
ACH	LINDE	LINDE GAS & EQUIPMENT INC.	02/09/2023	697.33
ACH	SPECTRUM	Charter Communications	02/09/2023	833.42
ACH	TARGET	Target Specialty Products	02/09/2023	20,646.26
ACH	ULINE	Uline Shipping Supply Specialists	02/09/2023	662.38
ACH	VERIZON	Verizon Wireless Services LLC	02/09/2023	5,765.26
ACH	BAKERD	Debbie Baker	02/09/2023	93.58
ACH	KRUEGER	LAURA KRUEGER	02/09/2023	70.00
ACH	MILLER K	Kara A. Miller	02/09/2023	150.00
ACH	Pett	Tawnia Pett	02/09/2023	327.60
ACH	REYES	Kassandra Reyes	02/09/2023	93.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	RUESCH	Robert J. Ruesch	02/09/2023	308.47
ACH	SHEPHERD	STEVE SHEPHERD	02/09/2023	70.00
27324	AMAZON	AMAZON/SYNCB	02/09/2023	1,098.78
27325	ASBURY	World Oil Environmental Services	02/09/2023	180.00
27326	BAUSA	Roland Bausa	02/09/2023	70.00
27327	BELLMANC	COLT BELLMAN	02/09/2023	70.00
27328	BLACKHL	BLACKHOLE TECHNOLOGIES INC	02/09/2023	50.00
27329	BREA	City of Brea	02/09/2023	75.00
27330	BUI DAN	Danny Bui	02/09/2023	89.40
27331	CAGATE	California Gate & Entry System	02/09/2023	2,519.34
27332	CAMACHO	Lucia Camacho	02/09/2023	18.80
27333	CINTAS	Cintas Corporation No. 2	02/09/2023	919.26
27334	FELLENZ	JANET FELLEENZER	02/09/2023	53.09
27335	GARCIA W	Willebaldo Garcia	02/09/2023	79.48
27336	GFS	Governmental Financial Services	02/09/2023	2,100.00
27337	GOBEL	Dustin Gobel	02/09/2023	46.00
27338	HARPER	Harper & Burns, LLP	02/09/2023	4,655.90
27339	Harries	Todd Harries	02/09/2023	49.09
27340	HILLS	Hill's Bros. Lock & Safe, Inc.	02/09/2023	103.31
27341	JUST	JUST TIRES	02/09/2023	1,075.61
27342	KWEST	K'WEST Printing	02/09/2023	65.25
27343	LIVESCAN	A Livescan Center OC Inc.	02/09/2023	20.00
27344	MARTIN D	Daniel Martinez	02/09/2023	575.00
27345	Martinez	Carlos Martinez	02/09/2023	89.39
27346	MEHRBROI	TYLER MEHRBRODT	02/09/2023	93.00
27347	MQMATE	MOSQUITOMATE, INC	02/09/2023	2,544.00
27348	MUDANNA'	PUBUDU MUDANNAYAK	02/09/2023	93.00
27349	MUDGE	William Mudge	02/09/2023	88.89
27350	Nguyen	Kiet Nguyen	02/09/2023	70.00
27351	OCFILMS	George Alexander Bicer	02/09/2023	6,700.00
27352	OREILLY	O'Reilly Auto Enterprises, LLC	02/09/2023	51.13
27353	PAQUETTE	ERIC PAQUETTE	02/09/2023	93.00
27354	QDOXS	Q Document Solutions, Inc,	02/09/2023	138.58
27355	RANGEL	DAISY RANGEL	02/09/2023	88.00
27356	ROSS	Cynthia Ross	02/09/2023	23.00
27357	S&R	S & R A/C And Heating, Inc.	02/09/2023	2,910.03
27358	Saba	Mike Saba	02/09/2023	88.00
27359	SABA L	Lesly Saba	02/09/2023	23.00
27360	SANCHEZ	Cesar Sanchez	02/09/2023	93.00
27361	SCE	Southern Calif. Edison	02/09/2023	5,165.94
27362	SMART	Smart & Final Stores Corp	02/09/2023	647.11
27363	STAPLES	Staples Business Advantage	02/09/2023	2,336.97
27364	UNIVAR	Veseris ES OPCO USA LLC	02/09/2023	22,881.87
Total for 2/9/2023:				100,577.80
ACH	TCP	TimeClock Plus	02/10/2023	5,230.14
Total for 2/10/2023:				5,230.14
ACH	ARCO	ARCO Business Solutions	02/13/2023	5,975.77
ACH	OC TOLL	OC Toll Roads	02/13/2023	222.00
ACH	CalPERS1	CalPERS	02/13/2023	200.00
ACH	TASC	Total Administrative Services Corp.	02/13/2023	1,079.26
Total for 2/13/2023:				7,477.03

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	CSMFO	California Society of Municipal Finance Of	02/16/2023	50.00
ACH	FEDEX	Federal Express Corp.	02/16/2023	170.45
ACH	LINDE	LINDE GAS & EQUIPMENT INC.	02/16/2023	613.18
ACH	SPECTRUM	Charter Communications	02/16/2023	1,494.00
ACH	CUMMINGS	Robert F. Cummings	02/16/2023	98.00
ACH	FM	CARDMEMBER SERVICE	02/16/2023	26,335.08
ACH	HUANG	Peggy Huang	02/16/2023	107.99
27365	AT T	AT&T MOBILITY	02/16/2023	32.26
27366	AT&T	AT&T	02/16/2023	69.57
27367	AUTO Z	Auto Zone, Inc.	02/16/2023	2,941.23
27368	CASH	CASH	02/16/2023	347.89
27369	CINTAS	Cintas Corporation No. 2	02/16/2023	871.60
27370	GG WATER	City of Garden Grove	02/16/2023	764.88
27371	HILLS	Hill's Bros. Lock & Safe, Inc.	02/16/2023	460.57
27372	HOME DEP	Home Depot Credit Services	02/16/2023	448.37
27373	INSIGHT	Insight Public Sector, Inc.	02/16/2023	8,190.38
27374	JACOT	Jacot Plumbing Inc.	02/16/2023	2,685.00
27375	OFFICE	OFFICE DEPOT, INC.	02/16/2023	241.31
27376	ORVAC	ORVAC ELECTRONICS	02/16/2023	684.97
27377	PETROP	Hester Petropoulos	02/16/2023	93.00
27378	Players	Michael J. Mackenzie	02/16/2023	232.83
27379	SOKANARY	Sokanary Sun	02/16/2023	128.00
27380	SPARK	Sparkletts	02/16/2023	345.77
Total for 2/16/2023:				47,406.33
ACH	ICMA	MissionSquare Retirement (ICMA)	02/17/2023	19,935.90
ACH	CalPERS1	CalPERS	02/17/2023	498.06
ACH	EDD	Employment Development Dept.	02/17/2023	2,700.00
ACH	IRS	Internal Revenue Service	02/17/2023	8,773.64
ACH	TASC	Total Administrative Services Corp.	02/17/2023	76.92
Total for 2/17/2023:				31,984.52
ACH	CalPERS1	CalPERS	02/22/2023	40,136.41
ACH	EDD	Employment Development Dept.	02/22/2023	10,793.67
ACH	IRS	Internal Revenue Service	02/22/2023	35,258.01
ACH	NATION	Nationwide Retirement Solutions	02/22/2023	4,705.00
ACH	TASC	Total Administrative Services Corp.	02/22/2023	2,170.63
Total for 2/22/2023:				93,063.72
ACH	EEASSOC	OCVCD Employee Association	02/23/2023	855.00
ACH	ICMA	MissionSquare Retirement (ICMA)	02/23/2023	23,871.64
ACH	USB	PARS/U.S. Bank N.A. Minnesota	02/23/2023	188.95
ACH	AHNJ	JOYCE AHN	02/23/2023	100.00
ACH	BAKERD	Debbie Baker	02/23/2023	100.00
ACH	BRENNER	JOY BRENNER	02/23/2023	100.00
ACH	CONSTANT	Kim Constantine	02/23/2023	100.00
ACH	DOBYT	Tanya Doby	02/23/2023	100.00
ACH	DUMITRU	Jonathan Dumitru	02/23/2023	100.00
ACH	GOMEZR	REBECCA GOMEZ	02/23/2023	100.00
ACH	GREEN C	Craig S. Green	02/23/2023	100.00
ACH	HORNE	Shari Lucas Horne	02/23/2023	100.00
ACH	HUANG	Peggy Huang	02/23/2023	100.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	HUPP	Cecilia T. Hupp	02/23/2023	100.00
ACH	HURT	RICHARD HURT	02/23/2023	100.00
ACH	JOSEPH	April Josephson	02/23/2023	100.00
ACH	KIM	TAMMY KIM	02/23/2023	100.00
ACH	KRING	Lucille Kring	02/23/2023	100.00
ACH	MASSA-LA	Sandra Massa-Lavitt	02/23/2023	100.00
ACH	MILESC	Crystal Miles	02/23/2023	100.00
ACH	PEATB	BONNIE PEAT	02/23/2023	100.00
ACH	PEZOLDE	Erica Pezold	02/23/2023	100.00
ACH	ROUNAGHI	ALEXANDER ROUNAGHI	02/23/2023	100.00
ACH	RUESCH	Robert J. Ruesch	02/23/2023	100.00
ACH	SHARMA	RISCHI SHARMA	02/23/2023	100.00
ACH	TURPIT	WILLIAM TURPIT	02/23/2023	100.00
ACH	WESTA	AMY PHAN WEST	02/23/2023	100.00
ACH	ARIASA	Adina Arias	02/23/2023	234.05
ACH	BENNETT	Stephen Bennett	02/23/2023	234.05
ACH	BOBBITT	Catherine Bobbitt	02/23/2023	234.05
ACH	CAMPBELL	JAMES CAMPBELL	02/23/2023	116.50
ACH	CAVILEER	Raymond Cavileer	02/23/2023	234.05
ACH	CUMMINGS	Robert F. Cummings	02/23/2023	234.05
ACH	DAIKER	John Daiker	02/23/2023	260.80
ACH	EDISON	SUZANNE R. EDISON	02/23/2023	329.80
ACH	EVER	SANDRA EVERINGHAM	02/23/2023	104.90
ACH	FOGARTY	Carrie Fogarty	02/23/2023	234.05
ACH	Goedhart	Gerard Goedhart	02/23/2023	234.05
ACH	Huff	Robert Huff	02/23/2023	234.05
ACH	KELLER	JUSTINE KELLER	02/23/2023	116.50
ACH	KIMBALL	Deborah Kimball	02/23/2023	234.05
ACH	KOENIG	Steve Koenig	02/23/2023	234.05
ACH	LACHANCE	Glenn LaChance	02/23/2023	362.40
ACH	LOUGHNER	LINDA LOUGHNER	02/23/2023	243.00
ACH	MCCARTY	Danny McCarty	02/23/2023	234.05
ACH	MILLER J	Jon Miller	02/23/2023	234.05
ACH	MONTANI	Karen Montani	02/23/2023	100.07
ACH	NIEWOLA	Urszula Niewola	02/23/2023	234.05
ACH	PARSONS	John Parsons	02/23/2023	234.05
ACH	Plummer	John Clark Plummer	02/23/2023	234.05
ACH	POSPISIL	Terry Pospisil	02/23/2023	234.05
ACH	REES	JETTE REES	02/23/2023	170.10
ACH	Rehders	Renee Rehders	02/23/2023	234.05
ACH	REINIG	Allyson Reinig	02/23/2023	234.05
ACH	Reisin	Caroline Reisinger	02/23/2023	234.05
ACH	RINCON	Claudio Rincon	02/23/2023	234.05
ACH	RODRIG	Agripino Rodriguez	02/23/2023	234.05
ACH	SHAW	LAWRENCE SHAW	02/23/2023	234.05
ACH	SIPE	Russell Sipe	02/23/2023	234.05
ACH	CalPERS1	CalPERS	02/23/2023	20,661.00
ACH	CALCPA	CALCPA	02/23/2023	69.00
ACH	Steri	STERICYCLE	02/23/2023	1,050.03
ACH	TARGET	Target Specialty Products	02/23/2023	364.10
ACH	JOSEPH	April Josephson	02/23/2023	135.50
ACH	KRING	Lucille Kring	02/23/2023	105.00
ACH	MENDOZAN	NELIDA MENDOZA	02/23/2023	130.55
ACH	WESTA	AMY PHAN WEST	02/23/2023	49.93
27381	POSEY	Mike Posey	02/23/2023	100.00
27382	AMAZON	AMAZON/SYNCB	02/23/2023	762.64
27383	BEACH CI	BEACH CITY LIFT INC	02/23/2023	6,816.33

Check No	Vendor No	Vendor Name	Check Date	Check Amount
27384	CINTAS	Cintas Corporation No. 2	02/23/2023	1,140.28
27385	DELUXE	Deluxe Business Checks & Solutions	02/23/2023	1,233.02
27386	FISHER	Fisher Scientific	02/23/2023	340.67
27387	GG WATER	City of Garden Grove	02/23/2023	495.03
27388	HASFIN	Quadient Finance USA, Inc	02/23/2023	315.00
27389	LIEBERT	Liebert Cassidy Whitmore	02/23/2023	4,799.00
27390	ORVAC	ORVAC ELECTRONICS	02/23/2023	538.19
27391	PARS	Public Agency Retirement Svcs	02/23/2023	300.00
27392	PROACTIV	Proactive Work Health Medical Center, Inc	02/23/2023	295.00
27393	SCG	Southern Calif. Gas Co.	02/23/2023	2,609.14
27394	WOODRUFF	Woodruff Spradlin & Smart	02/23/2023	475.00
Total for 2/23/2023:				77,287.22
ACH	CalPERS	Calif. Public Employees' Retirement	02/27/2023	84,727.26
27290	AFLAC	American Family Life Assurance Co., of C	02/27/2023	1,410.83
27395	AFLAC	American Family Life Assurance Co., of C	02/27/2023	1,410.83
27396	Guard	Guardian - Appleton	02/27/2023	14,452.74
27397	VSP	Vision Service Plan	02/27/2023	998.95
Total for 2/27/2023:				103,000.61
Report Total (262 checks):				701,772.95



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

April 20, 2023

AGENDA REPORT

AGENDA ITEM E.3

Prepared By: Tan Nguyen, Finance Manager
Submitted By: Lora Young, District Manager

Agenda Title:

Approve Monthly Financial Report for February 2023

Recommended Action:

Receive and file

Executive Summary:

Receive and file the Orange County Mosquito and Vector Control District Monthly Financial Report for February 2023.

Strategic Plan Compliance:

Complies with PRIORITY AREA 11: Fiscal Responsibility/Financial, GOAL 11.1: Conduct the Business and Operational Functions of the District in the most cost efficient and effective manner that prioritizes both fiscal and fiduciary responsibility to the residents of Orange County by ensuring a robust system of financial checks and balances are in place.

Fiscal Impact:

Amount Requested \$ N/A

Sufficient Budgeted Funds Available:

Category: Pers. Optg. Cap. -or- CIP# Fund#

Previous Relevant Board Actions for This Item:

Exhibits:

Exhibit A: Monthly Financial Report for February 2023

Orange County Mosquito and Vector Control District
Monthly Financial Report
Month Ending February 28, 2023

Fund No.	Fund	Cash Balance 1/31/2023	Revenue	Expenditures	Transfers	Accrual Adjustment	Cash Balance 2/28/2023	Cash Balance 2/28/2022
10	Operating	\$ 11,367,174	\$ 32,504	\$ 989,089	\$ -	\$ (18,599)	\$ 10,391,990	\$ 7,276,741
20	Vehicle Replacement	609,042	-	-	-	-	609,042	593,034
30	Liability Reserve	368,259	-	-	-	-	368,259	371,572
40	Equipment Replacement	835,080	-	-	-	-	835,080	842,593
50	Emergency Vector Control	1,671,981	-	-	-	-	1,671,981	1,687,022
60	Facility Improvement	12,759,706	16,328	2,777	-	-	12,773,257	12,622,056
70	Habitat Remediation	100,002	-	-	-	-	100,002	100,002
90	Retiree Medical Insurance	(199,708)	2,251	27,641	-	-	(225,098)	(32,605)
95	Retirement Contingency	5,506	-	-	-	-	5,506	305,143
99	Payroll Clearing	460,983	-	-	-	(79,804)	381,179	164,525
		\$ 27,978,025	\$ 51,083	\$ 1,019,507	\$ -	\$ (98,403)	\$ 26,911,198	\$ 23,930,083

Cash & Investment Balances:		Monthly Yield
California LAIF	\$ 18,561,372	2.624%
O.C. Treasurer	1,753,952	3.085%
Stifel Brokerage account		
Money market (par)	33,685	0.14%
Fixed income - Muni (par)	2,140,000	2.62%
Fixed income - other (par)	3,082,000	2.96%
Unamortized premium/(discount) on investments	83,020	n/a
F&M Checking	925,054	n/a
Payroll Checking	275,720	n/a
F&M HBP	46,395	0.05%
Petty Cash - Checking	10,000	n/a
Total Cash and Investments	\$ 26,911,198	

Section 115 Irrevocable Trust Balances:		3-month return
PARS Post-Employment Benefits Trust	\$ 3,976,737	-0.42%
PARS Pension Trust	2,734,143	-0.44%
Total PARS Trust Balances	\$ 6,710,880	


 Lora Young
 District Manager


 Tan Nguyen
 Finance Manager

Monthly Cash Flow

Month	Revenue	Expenditures	Transfers	Accrual Adjustment	Monthly Cash Flow	Prior Year Comparison
July	\$ 39,633	\$ 1,027,418	\$ -	\$ 365,164	\$ (622,621)	\$ (663,757)
August	68,523	1,941,868	-	(15,922)	(1,889,267)	(1,674,411)
September	147,624	1,574,774	-	(80,400)	(1,507,550)	(1,289,522)
October	138,259	1,070,062	-	135,686	(796,117)	(877,655)
November	2,178,028	881,899	-	(46,881)	1,249,248	1,838,186
December	6,929,219	905,618	-	24,439	6,048,040	4,615,914
January	833,496	870,593	-	(12,255)	(49,352)	169,082
February	51,083	1,019,507	-	(98,403)	(1,066,827)	(711,155)
March					-	(229,058)
April					-	3,590,299
May					-	(463,251)
June					-	(1,282,429)
Total YTD	\$ 10,385,865	\$ 9,291,739	\$ -	\$ 271,428	\$ 1,365,554	\$ 3,022,243

Revenues: 67% of Fiscal Year

10-Operating Fund	Budget	Actual	Percentage
Property Taxes	\$ 7,242,091	\$ 4,343,085	60.0%
1996 Benefit Assessment	1,578,625	909,064	57.6%
2004 Benefit Assessment	7,378,639	4,213,688	57.1%
Interest and Concessions	40,000	74,680	186.7%
Miscellaneous	15,000	4,241	28.3%
Successor Agency Passthru/Residual	425,000	415,315	97.7%
Rent for Cell Sites	29,909	21,722	72.6%
VCJPA Pooled Services	65,000	-	0.0%
CDPH - CA State Grant	-	-	0.0%
Charges for Services	60,000	40,697	67.8%
Total Operating Fund Revenues	16,834,264	10,022,492	59.5%

The major distributions of property tax and benefit assessments occur in four installments: December, January, April, and May.

Note 1

Monies come through the County and are unpredictable

No.	Other Funds	Budget	Actual	Percentage
20	Vehicle Replacement	13,000	25,768	198.2%
30	Liability Reserve	2,500	2,802	112.1%
40	Equipment Replacement	5,000	6,354	127.1%
50	Emergency Vector Control	9,500	12,722	133.9%
60	Facility Improvement	300,000	296,840	98.9%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	33,000	18,845	57.1%
95	Retirement Contingency	1,500	42	2.8%
	Total Other Funds	349,000	363,373	104.1%
	Total Revenue	\$ 17,198,764	\$ 10,385,865	60.4%

Note 1

Note 1

Note 1

Note 1

Note 1: Through the fiscal year, interest is recorded as revenue when cash payments are received. At year-end, any difference between the market and book value of investments held is an unrealized gain or loss and is recorded as a component of interest revenue. Interest rates and market value have an inverse relationship whereby rising interest rates result in declining market value. Consequently, interest receipt trends do not predict the year-end interest revenue that will be reported in the annual financial statements. The majority of revenue in funds 20, 30, 40, and 50 is interest earnings.

Expenditures: 67% of Fiscal Year

No.	10-Operating Fund	Budget	Actual	Percentage
110	Trustees	\$ 66,660	\$ 33,197	49.8%
120	District Manager	471,230	357,779	75.9%
130	Legal Services	137,000	50,651	37.0%
140	Non-Departmental	347,000	164,479	47.4%
	Executive	1,021,890	606,106	59.3%
210	Administrative Services	878,165	464,198	52.9%
220	Insurance	832,600	811,554	97.5%
	Administrative Services	1,710,765	1,275,752	74.6%
310	Technical Services	2,165,641	1,340,795	61.9%
350	SIT Program	193,853	131,487	67.8%
	Scientific Technical Services	2,359,494	1,472,282	62.4%
410	Field Operations	7,362,558	4,252,681	57.8%
430	Vehicle Maintenance	938,669	374,028	39.8%
440	Building Maintenance	284,109	142,781	50.3%
	Operations	8,585,336	4,769,490	55.6%
510	Public Information	825,432	372,408	45.1%
520	Information Technology	871,107	520,347	59.7%
530	Public Service	181,189	103,143	56.9%
	Public Information	1,877,728	995,898	53.0%
	Total Operating Fund Expenditures	15,555,213	9,119,528	58.6%

Annual insurance premiums were paid in August.

Partial payment for SIT equipment occurred early in the fiscal year.

No.	Other Funds	Budget	Actual	Percentage
20	Vehicle Replacement	-	-	0.0%
30	Liability Reserve	-	-	0.0%
40	Equipment Replacement	-	-	0.0%
50	Emergency Vector Control	-	-	0.0%
60	Facility Improvement	255,200	25,115	9.8%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	225,800	147,096	65.1%
95	Retirement Contingency	200,000	-	0.0%
	Total Other Funds	681,000	172,211	25.3%
	Total Expenditures	\$ 16,236,213	\$ 9,291,739	57.2%

STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D196673 SSNR00801

**ORANGE COUNTY MOSQUITO &
VECTOR CONTROL DISTRICT
13001 GARDEN GROVE BLVD
GARDEN GROVE CA 92843-2102**



Your Financial Advisor (LU04):
SANDRA HEDSTROM WHEELER
Telephone: (805) 783-2921

Office Serving Your Account:
4460 BROAD STREET
SUITE 210
SAN LUIS OBISPO, CA 93401

PRIMARY INVESTMENT OBJECTIVE: Income
RISK TOLERANCE: Moderate

For a full definition of this objective and risk tolerance, including the use of margin, please see www.stifel.com, IMPORTANT DISCLOSURES, or contact your Financial Advisor. If you have any questions concerning your investment objective or risk tolerance, or wish to make a change, please contact your Financial Advisor or the Branch Manager for this office.

TRADING TAX LOT RELIEF METHOD: First In, First Out
INVESTOR UPDATE

Are you getting ready to do a little spring cleaning with your finances? There's no better time than the present to get organized, and downloading the Stifel Wealth Tracker app is a great way to start. To learn more, visit www.stifelwealthtracker.com.

ACCOUNT PROTECTION

Stifel, Nicolaus & Company, Incorporated provides up to \$150 million of coverage for securities held in client accounts, of which \$1.15 million may be in cash deposits. Ask your Financial Advisor for more details.

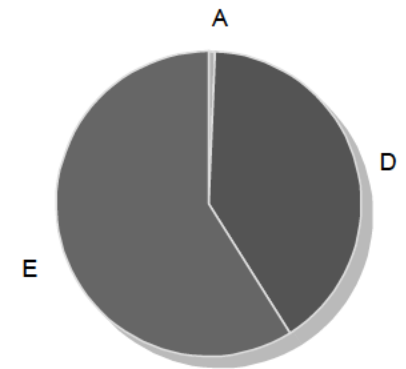
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at www.stifel.com/disclosures/account-agreement.

PORTFOLIO SUMMARY	February 28	January 31
Net Cash Equivalents **	33,684.71	23,237.00
Net Portfolio Assets held at Stifel	4,996,275.33	5,036,445.63
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$5,029,960.04	\$5,059,682.63
YOUR CHANGE IN PORTFOLIO VALUE	February 28	January 31
Net Cash Flow (Inflows/Outflows) ²		
Securities Transferred In/Out		
Income and Distributions	10,447.71	18,605.35
Change in Securities Value	-40,170.30	29,676.19
Net Change in Portfolio Value	-\$29,722.59	\$48,281.54

** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.
² Does not include cost or proceeds for buy or sell transactions.
You have securities maturing and/or options expiring.

YOUR ASSET SUMMARY

	Value on February 28, 2023 (\$)	Percentage of your account
A Net Cash Equivalents**	33,684.71	0.67%
D Fixed Income-Muni	2,031,151.90	40.38%
E Fixed Income-Other	2,965,123.43	58.95%
Total Assets	\$5,029,960.04	100.00%



ASSET SUMMARY

	Value as of February 28, 2023				Gains/(-)Losses		
	<i>At Stifel</i>	<i>Not at Stifel</i>	<i>Total</i>	<i>% of assets *</i>	<i>Unrealized</i>	<i>Realized</i>	
						<i>This Period</i>	<i>Year-to-date</i>
Cash	2,746.89		2,746.89	0.05%			
Cash Sweep**	30,937.82		30,937.82	0.62%			
Margin Balance							
A. Net Cash Equivalents	\$33,684.71		\$33,684.71	0.67%			
B. Equities							
C. Preferreds							
D. Fixed Income-Muni	2,031,151.90		2,031,151.90	40.38%	-168,743.22		
E. Fixed Income-Other	2,965,123.43		2,965,123.43	58.95%	-135,146.35		
F. Mutual Funds							
G. Unit Investment Trusts							
H. Insurance Products							
I. Alternative Investments							
J. Other Investments							
K. Stifel Smart Rate Program **							
Net Portfolio Assets	\$4,996,275.33	\$0.00	\$4,996,275.33	99.33%	-\$303,889.57	\$0.00	\$0.00
Net Portfolio Value	\$5,029,960.04	\$0.00	\$5,029,960.04	100.00%	-\$303,889.57	\$0.00	\$0.00

INCOME & DISTRIBUTION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Dividends	Tax-Exempt		
	Taxable		
Interest	Tax-Exempt		
	Taxable	29,053.06	10,447.71
Capital Gain Distributions			
Return of Principal			
Other			
Total Income & Distributions		\$29,053.06	\$10,447.71

INFORMATION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Accrued Interest Paid	Tax-Exempt		
	Taxable		
Accrued Interest Received	Tax-Exempt		
	Taxable		
Gross Proceeds			
Federal Withholding			
Foreign Taxes Paid			
Margin Interest Charged			

* Please note "% of assets" figures are shown gross of any amounts owed to Stifel and/or net short positions.

** Include balances which are FDIC insured bank deposits, not cash held in your Securities Account and not covered by SIPC.

ASSET DETAILS

This section shows the cash equivalents and/or securities in your account. Prices obtained from outside sources are considered reliable but are not guaranteed by Stifel. Actual prices may vary, and upon sale, you may receive more or less than your original purchase price. Contact your Financial Advisor for current price quotes. Gain/Loss is provided for informational purposes only. Cost basis may be adjusted for, but not limited to, amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. The Gain/Loss information should not be used for tax preparation without the assistance of your tax advisor. Lot detail quantity displayed is truncated to the one thousandth of a share.

NET CASH EQUIVALENTS

	<i>Current value</i>	<i>Cost Basis</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
CASH	2,746.89	2,746.89		
STIFEL FDIC INSURED	30,937.82	30,937.82	46.41	0.15%
Total Net Cash Equivalents	\$33,684.71	\$33,684.71	\$46.41	0.14%

STIFEL INSURED BANK DEPOSIT PROGRAM

Funds deposited through the Stifel Insured Bank Deposit Program (the "Program") may be deposited at multiple banks. The Program's Disclosure Statement is available at www.stifel.com/disclosures/account-agreement. The deposits are not covered by the Securities Investor Protection Corporation ("SIPC"). Deposits are insured by the FDIC within applicable limits.

Balances in the Program or in any money market fund offered as an available fund for Cash Investment Services at Stifel, subject to applicable limits, can be liquidated upon request and the proceeds returned to your securities account or can be distributed directly to you with the proper withdrawal form on file.

PORTFOLIO ASSETS - HELD AT STIFEL

Fixed Income-Muni	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
WATAUGA CNTY NC RFDG B/E TXBL CPN 2.330% DUE 06/01/23 DTD 10/02/19 FC 06/01/20 CUSIP: 94109SAT8 <i>Original Cost: 113,363.30</i>	S&P: AA Cash	110,000	99.3240 109,256.40	100.2633 110,289.65	640.75	-1,033.25	2,563.00	2.35%
FARRELL PA AREA SCH DIST AGM B/E TXBL CPN 1.270% DUE 08/15/23 DTD 08/18/20 FC 02/15/21 CUSIP: 311690HM6 <i>Original Cost: 50,930.00</i>	S&P: AA Moody: A1 Cash	50,000	98.2210 49,110.50	100.3531 50,176.57	28.22	-1,066.07	635.00	1.29%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Muni	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
CONNECTICUT ST SER A B/E TXBL CPN 1.998% DUE 07/01/24 DTD 06/11/20 FC 01/01/21 CUSIP: 20772KJW0 <i>Original Cost: 112,753.90</i>	S&P: AA- Moody: Aa3 Cash	110,000	96.1320 105,745.20	100.8467 110,931.40	366.30	-5,186.20	2,197.80	2.08%
KANSAS ST DEV FIN AUTH REV ATHLETIC FACS K ST SER B 2 B/E TXBL CPN 4.083% DUE 07/01/24 DTD 03/01/12 FC 07/01/12 CUSIP: 485429MF8 <i>Original Cost: 77,557.81</i>	S&P: A- Moody: A1 Cash	70,000	98.4560 68,919.20	104.0967 72,867.67	476.35	-3,948.47	2,858.10	4.15%
AMARILLO TX HOTEL OCCUP TAX REV AGM B/E TXBL CPN 3.070% DUE 08/15/24 DTD 03/15/16 FC 02/15/17 CUSIP: 023039AF7 <i>Original Cost: 80,422.25</i>	S&P: AA Cash	75,000	96.9900 72,742.50	103.3326 77,499.45	102.33	-4,756.95	2,302.50	3.17%
MIAMI DADE CNTY FL AVIATION REV RFDG SER B B/E TXBL CPN 2.504% DUE 10/01/24 DTD 08/25/16 FC 10/01/16 CUSIP: 59333PV39 <i>Original Cost: 208,207.00</i>	S&P: A Cash	200,000	96.0010 192,002.00	101.6457 203,291.42	2,086.67	-11,289.42	5,008.00	2.61%
SAN DIEGO CA CONVNTN CTR EXPANSION FING AUTH LSE REV RFDG B/E TXBL CPN 1.677% DUE 04/15/25 DTD 07/08/20 FC 10/15/20 CUSIP: 79727LBS7 <i>Original Cost: 173,029.30</i>	S&P: AA- Cash	170,000	92.8820 157,899.40	100.8962 171,523.48	1,077.01	-13,624.08	2,850.90	1.81%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Muni	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
NEW YORK NY CITY HSG DEV CORP MLTIFAM HSG REV SER E B/E CPN 3.000% DUE 05/01/25 DTD 09/24/14 FC 11/01/14 CALL 05/01/23 @ 100.000 CUSIP: 64972CBF9 <i>Original Cost: 117,294.45</i>	S&P: AA+ Moody: Aa2 Cash	110,000	98.8910 108,780.10	100.4293 110,472.26	1,100.00	-1,692.16	3,300.00	3.03%
SUFFOLK CNTY NY RFDG SER C AGM B/E TXBL CPN 1.607% DUE 06/15/25 DTD 11/18/20 FC 12/15/20 CUSIP: 86476PE20 <i>Original Cost: 252,280.00</i>	S&P: AA Cash	250,000	92.3920 230,980.00	100.4653 251,163.28	848.14	-20,183.28	4,017.50	1.74%
FLORIDA ST BRD ADMIN FIN CORP REV SER A B/E TXBL CPN 1.258% DUE 07/01/25 DTD 09/16/20 FC 01/01/21 CUSIP: 341271AD6 <i>Original Cost: 101,351.00</i>	S&P: AA Moody: Aa3 Cash	100,000	91.6500 91,650.00	100.8303 100,830.31	209.67	-9,180.31	1,258.00	1.37%
KENTUCKY HSG CORP REV SER B B/E TXBL CPN 3.312% DUE 07/01/25 DTD 12/01/16 FC 07/01/17 CUSIP: 49130TVJ2 <i>Original Cost: 216,995.00</i>	S&P: AAA Moody: Aaa Cash	200,000	95.2640 190,528.00	104.8437 209,687.38	1,104.00	-19,159.38	6,624.00	3.48%
CLEVELAND OH INCM TAX REV RFDG SUB LEIN SER A 1 B/E TXBL CPN 1.985% DUE 10/01/25 DTD 02/26/20 FC 10/01/20 CUSIP: 186387VE3 <i>Original Cost: 104,395.00</i>	S&P: AA Moody: Aa3 Cash	100,000	92.4940 92,494.00	102.3427 102,342.73	827.08	-9,848.73	1,985.00	2.15%

ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Muni	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
STEPHENSON CNTY IL SCH DIST 145 FREEPORT RFDG AGM B/E TXBL CPN 1.750% DUE 10/01/25 DTD 11/24/20 FC 04/01/21 CUSIP: 858892MD1 <i>Original Cost: 103,005.00</i>	S&P: AA Cash	100,000	91.9510 91,951.00	101.6251 101,625.10	729.17	-9,674.10	1,750.00	1.90%
BAY AREA TOLL AUTH CA TOLL BRDG REV SAN FRANCISO F 1 B/E TXBL CPN 2.425% DUE 04/01/26 DTD 09/26/19 FC 04/01/20 CUSIP: 072024WR9 <i>Original Cost: 133,472.85</i>	S&P: AA Moody: Aa3 Cash	125,000	93.6140 117,017.50	104.3445 130,430.65	1,263.02	-13,413.15	3,031.25	2.59%
UNIVERSITY CA REV RFDG GENL SER AS B/E TXBL CPN 2.587% DUE 05/15/26 DTD 04/20/16 FC 11/15/16 CUSIP: 91412GE27 <i>Original Cost: 161,363.00</i>	S&P: AA Moody: Aa2 Cash	150,000	93.4950 140,242.50	104.9239 157,385.80	1,142.59	-17,143.30	3,880.50	2.77%
MASSACHUSETTS EDL FING AUTH ED LN ISSUE L SR SER A REV B/E TXBL CPN 4.038% DUE 07/01/26 DTD 06/13/18 FC 01/01/19 CUSIP: 57563RPM5 <i>Original Cost: 248,805.20</i>	S&P: AA Cash	220,000	96.2880 211,833.60	108.8082 239,377.97	1,480.60	-27,544.37	8,883.60	4.19%
Total Fixed Income-Muni		2,140,000	\$2,031,151.90	\$2,199,895.12	\$13,481.90	-\$168,743.22	\$53,145.15	2.62%

Municipal Bonds held may or may not be tax free. Please consult with your tax advisor.

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
AMERICAN EXPRESS NATL BK SANDY UT CD FDIC #27471 CPN 1.450% DUE 03/31/23 DTD 03/31/20 FC 09/30/20 CUSIP: 02589AB50	Cash	100,000	99.7530 " 99,753.00	100.0000 100,000.00	603.83	-247.00	1,450.00	1.45%

ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
CAPITAL ONE BANK USA NA GLEN ALLEN VA CD FDIC #33954 CPN 1.450% DUE 04/10/23 DTD 04/08/20 FC 10/08/20 CUSIP: 14042TDF1	Cash	240,000	99.6730 " 239,215.20	100.0000 240,000.00	1,372.93	-784.80	3,480.00	1.45%
MICROSOFT CORP NOTE CPN 2.375% DUE 05/01/23 DTD 05/02/13 FC 11/01/13 CALL 03/31/23 @ 100.000 CUSIP: 594918AT1 <i>Original Cost: 102,711.00</i>	S&P: AAA Moody: Aaa Cash	100,000	99.5530 99,553.00	100.0000 100,000.00	791.67	-447.00	2,375.00	2.39%
U S TREASURY NOTE CPN 2.875% DUE 09/30/23 DTD 09/30/18 FC 03/31/19 CUSIP: 9128285D8	Moody: Aaa Cash	120,000	98.7500 118,500.00	99.9875 119,985.05	1,440.66	-1,485.05	3,450.00	2.91%
CITIGROUP GLBL MKTS HLDG MEDIUM TERM NOTE CPN 5.200% DUE 11/30/23 DTD 11/30/22 FC 12/30/22 CUSIP: 17330YDC1 <i>Original Cost: 251,255.00</i>	S&P: A Moody: A2 Cash	250,000	99.1370 247,842.50	100.3797 250,949.36	36.11	-3,106.86	13,000.00	5.25%
BMW BANK OF NORTH AMER SALT LAKE CITY UT CD FDIC #35141 CPN 1.650% DUE 02/28/24 DTD 02/28/20 FC 08/28/20 CUSIP: 05580AVB7	Cash	200,000	96.6690 " 193,338.00	100.0000 200,000.00	9.04	-6,662.00	3,300.00	1.71%
SANTANDER UK PLC NOTE CPN 4.000% DUE 03/13/24 DTD 03/13/14 FC 09/13/14 CUSIP: 80283LAJ2	S&P: A Moody: A1 Cash	175,000	98.6460 172,630.50	98.8029 172,905.00	3,266.67	-274.50	7,000.00	4.05%
U S TREASURY NOTE CPN 2.500% DUE 05/15/24 DTD 05/15/14 FC 11/15/14 CUSIP: 912828WJ5 <i>Original Cost: 251,268.32</i>	Moody: Aaa Cash	250,000	96.9220 242,305.00	100.2991 250,747.75	1,830.12	-8,442.75	6,250.00	2.58%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
U S TREASURY NOTE CPN 3.000% DUE 06/30/24 DTD 06/30/22 FC 12/31/22 CUSIP: 91282CEX5	Moody: Aaa Cash	100,000	97.2930 97,293.00	99.5147 99,514.72	497.24	-2,221.72	3,000.00	3.08%
ROGERS MEM HOSP INC BOND CPN 2.383% DUE 07/01/24 DTD 08/28/19 FC 01/01/20 CUSIP: 775200AE8 <i>Original Cost: 104,880.00</i>	S&P: A Cash	100,000	95.3490 95,349.00	101.7164 101,716.42	397.17	-6,367.42	2,383.00	2.50%
U S TREASURY NOTE CPN 2.250% DUE 10/31/24 DTD 10/31/17 FC 04/30/18 CUSIP: 9128283D0 <i>Original Cost: 103,230.00</i>	Moody: Aaa Cash	100,000	95.6640 95,664.00	101.9508 101,950.84	752.08	-6,286.84	2,250.00	2.35%
SOUTHERN CA EDISON CO 1ST & RFDG MTG BOND SER E CPN 3.700% DUE 08/01/25 DTD 08/02/18 FC 02/01/19 CALL 06/01/25 @ 100.000 CUSIP: 842400GN7 <i>Original Cost: 150,425.00</i>	S&P: A- Moody: A2 Cash	150,000	95.9790 143,968.50	100.2215 150,332.25	462.50	-6,363.75	5,550.00	3.86%
SOCIETE GENERALE UNSECD MEDIUM TERM NOTE STEP CPN 1.000% DUE 08/19/25 DTD 08/19/20 FC 02/19/21 CALL 05/19/23 @ 100.000 CUSIP: 83369MD25	S&P: A Moody: A1 Cash	50,000	88.8690 44,434.50	98.5100 49,255.00	16.67	-4,820.50	500.00	1.13%
BMO HARRIS BANK NA CHICAGO IL CD FDIC #16571 CLLB CPN 3.000% DUE 11/26/25 DTD 05/26/22 FC 08/26/22 CALL 05/26/23 @ 100.000 CUSIP: 05600XFJ4	Cash	145,000	95.1620 " 137,984.90	100.0000 145,000.00	35.76	-7,015.10	4,350.00	3.15%

ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
SIMON PPTY GRP LP NOTE CPN 3.300% DUE 01/15/26 DTD 01/13/16 FC 07/15/16 CALL 10/15/25 @ 100.000 CUSIP: 828807CW5 <i>Original Cost: 131,249.00</i>	S&P: A- Moody: A3 Cash	120,000	94.8560 113,827.20	106.0204 127,224.46	506.00	-13,397.26	3,960.00	3.48%
MORGAN STANLEY SR NOTE CPN 3.875% DUE 01/27/26 DTD 01/27/16 FC 07/27/16 CUSIP: 61746BDZ6 <i>Original Cost: 100,291.00</i>	S&P: A- Moody: A1 Cash	100,000	96.3990 96,399.00	100.2536 100,253.58	365.97	-3,854.58	3,875.00	4.02%
LEGG MASON INC SR NOTE CPN 4.750% DUE 03/15/26 DTD 03/22/16 FC 09/15/16 CUSIP: 524901AV7 <i>Original Cost: 130,942.50</i>	S&P: A Moody: A2 Cash	125,000	98.3740 122,967.50	103.8241 129,780.08	2,737.85	-6,812.58	5,937.50	4.83%
BANK AMERICA CORP SR NOTE CPN 3.500% DUE 04/19/26 DTD 04/19/16 FC 10/19/16 CUSIP: 06051GFX2 <i>Original Cost: 105,286.00</i>	S&P: A- Moody: A2 Cash	100,000	95.2780 95,278.00	104.0661 104,066.06	1,283.33	-8,788.06	3,500.00	3.67%
FEDL HOME LOAN BANK BOND CPN 0.940% DUE 05/26/26 DTD 05/26/21 FC 11/26/21 CALL 11/26/21 @ 100.000 CUSIP: 3130AMH39	S&P: AA+ Moody: Aaa Cash	135,000	88.3510 119,273.85	100.0000 135,000.00	334.88	-15,726.15	1,269.00	1.06%
BROOKFIELD FIN INC GTD NOTE CPN 4.250% DUE 06/02/26 DTD 06/02/16 FC 12/02/16 CALL 03/02/26 @ 100.000 CUSIP: 11271LAA0	S&P: A- Moody: A3 Cash	115,000	96.2500 110,687.50	98.1793 112,906.25	1,208.30	-2,218.75	4,887.50	4.42%

ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	Symbol/ Bond Rating/ Type	Quantity	Current Price/ Current Value	Average Unit Cost/ Cost Basis	Accrued Income ⁶	Unrealized Gain/(-)Loss ¹⁰	Estimated Annualized Income	Estimated Yield %
FEDL FARM CREDIT BANK BOND CPN 0.900% DUE 06/15/26 DTD 06/15/21 FC 12/15/21 CALL 03/07/23 @ 100.000 CUSIP: 3133EMH21	S&P: AA+ Moody: Aaa Cash	50,000	88.2740 44,137.00	99.8897 49,944.87	95.00	-5,807.87	450.00	1.02%
U S TREASURY NOTE CPN 2.250% DUE 02/15/27 DTD 02/15/17 FC 08/15/17 CUSIP: 912828V98 <i>Original Cost: 101,787.19</i>	Moody: Aaa Cash	98,000	92.5350 90,684.30	103.0440 100,983.09	85.28	-10,298.79	2,205.00	2.43%
FEDL HOME LOAN BANK BOND CPN 2.010% DUE 02/25/27 DTD 02/25/22 FC 08/25/22 CALL 05/25/22 @ 100.000 CUSIP: 3130AQUD3	S&P: AA+ Moody: Aaa Cash	100,000	90.3940 90,394.00	98.7550 98,755.00	33.50	-8,361.00	2,010.00	2.22%
STATE BANK OF INDIA NEW YORK NY CD FDIC #33682 CPN 2.200% DUE 03/10/27 DTD 03/10/22 FC 09/10/22 CUSIP: 856285J36	Cash	59,000	90.9220" 53,643.98	100.0000 59,000.00	611.66	-5,356.02	1,298.00	2.42%
Total Fixed Income-Other		3,082,000	\$2,965,123.43	\$3,100,269.78	\$18,774.22	-\$135,146.35	\$87,730.00	2.96%
Principal Protected Notes are subject to the credit risk of the issuer. Principal Protected Market Linked CDs are subject to applicable limits.								
Total Portfolio Assets - Held at Stifel			\$4,996,275.33	\$5,300,164.90		-\$303,889.57	\$140,875.15	2.82%
Total Net Portfolio Value			\$5,029,960.04	\$5,333,849.61		-\$303,889.57	\$140,921.56	2.80%

FOOTNOTE DEFINITIONS

- ⁶ **Accrued Income:** Accrued Income amounts are provided for informational purposes only and are not included as part of the Net Portfolio Value. Accrued Income represents the sum of accrued interest and accrued dividends on securities positions, but which Stifel has not yet received. Stifel cannot guarantee the accuracy of the Accrued Income, which may be subject to change. Accrued Income amounts are not covered by SIPC and should not be relied upon for making investment decisions.
- ¹⁰ Please note "Unrealized Gain/(-)Loss" does not equal the total current value minus the total cost if any value or cost amounts are missing. Unrealized gains or losses are provided for your information only and should not be used for tax purposes.
- " The price assigned to this instrument may have been provided by a national pricing service and is derived from a 'market-driven pricing model.'
This price may not be the actual price you would receive in the event of a sale prior to the maturity of the C.D. Additional information is available upon request.



ACTIVITY SUMMARY				CASH EQUIVALENTS		
Type of Activity	Activity	Year-to-date	This period	Cash	Cash Sweep	Margin
	Opening Balance - Net Cash Equivalents		\$23,237.00	\$0.00	\$23,237.00	\$0.00
Buy and Sell Transactions	Assets Bought					
	Assets Sold/Redeemed					
Deposits	Deposits Made To Your Account					
Withdrawals	Withdrawals From Your Account					
Income and Distributions	Income and Distributions	29,053.06	10,447.71	10,447.71		
Cash Sweep Activity	Cash Sweep Activity			-7,700.82	7,700.82	
Margin Interest	Margin Interest Charged					
Other	Other Transactions					
Cash Management Activity	Card Activity					
	ACH/ATM Activity					
Checkwriting Activity	Checks You Wrote					
	Closing Balance - Net Cash Equivalents		\$33,684.71	\$2,746.89	\$30,937.82	\$0.00
Securities Transferred	Securities Transferred In/Out					

ACTIVITY DETAILS				CASH EQUIVALENTS		
			This period	Cash	Cash Sweep	Margin
	Opening Balance - Net Cash Equivalents		\$23,237.00	\$0.00	\$23,237.00	\$0.00

Income and Distributions						
Date	Activity	Quantity	Description	Total	Cash	Margin
2/1/2023	Interest		SOUTHERN CA EDISON CO 1ST & RFDG MTG BOND SER E CPN 3.700% DUE 08/01/25 DTD 08/02/18 FC 02/01/19 020123 150,000 CUSIP: 842400GN7	2,775.00	2,775.00	



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Income and Distributions continued

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
2/15/2023	Interest		AMARILLO TX HOTEL OCCUP TAX REV AGM B/E TXBL CPN 3.070% DUE 08/15/24 DTD 03/15/16 FC 02/15/17 021523 75,000 CUSIP: 023039AF7	1,151.25	1,151.25		
2/15/2023	Interest		FARRELL PA AREA SCH DIST AGM B/E TXBL CPN 1.270% DUE 08/15/23 DTD 08/18/20 FC 02/15/21 021523 50,000 CUSIP: 311690HM6	317.50	317.50		
2/15/2023	Interest		U S TREASURY NOTE CPN 2.250% DUE 02/15/27 DTD 02/15/17 FC 08/15/17 021523 98,000 CUSIP: 912828V98	1,102.50	1,102.50		
2/22/2023	Interest		SOCIETE GENERALE UNSECD MEDIUM TERM NOTE STEP CPN 1.000% DUE 08/19/25 DTD 08/19/20 FC 02/19/21 021923 50,000 CUSIP: 83369MD25	250.00	250.00		
2/27/2023	Interest		BMO HARRIS BANK NA CHICAGO IL CD FDIC #16571 CLLB CPN 3.000% DUE 11/26/25 DTD 05/26/22 FC 08/26/22 022623 145,000 CUSIP: 05600XFJ4	1,096.44	1,096.44		
2/27/2023	Interest		FEDL HOME LOAN BANK BOND CPN 2.010% DUE 02/25/27 DTD 02/25/22 FC 08/25/22 CALL 05/25/23 @ 100.000 022523 100,000 CUSIP: 3130AQUD3	1,005.00	1,005.00		



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Income and Distributions continued

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
2/28/2023	Interest		BMW BANK OF NORTH AMER SALT LAKE CITY UT CD FDIC #35141 CPN 1.650% DUE 02/28/24 DTD 02/28/20 FC 08/28/20 022823 200,000 CUSIP: 05580AVB7	1,663.56	1,663.56		
2/28/2023	Interest		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM 022823 30,937 CUSIP: 09999844	3.13	3.13		
2/28/2023	Interest		CITIGROUP GLBL MKTS HLDG MEDIUM TERM NOTE CPN 5.200% DUE 11/30/23 DTD 11/30/22 FC 12/30/22 022823 250,000 CUSIP: 17330YDC1	1,083.33	1,083.33		
Total Income and Distributions				\$10,447.71	\$10,447.71		

Cash Sweep Activity

<i>Date</i>	<i>Activity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
2/2/2023	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-2,775.00	2,775.00	
2/16/2023	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-2,571.25	2,571.25	
2/23/2023	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-250.00	250.00	
2/28/2023	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-3.13	3.13	
2/28/2023	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-2,101.44	2,101.44	
Total Cash Sweep Activity			\$0.00	-\$7,700.82	\$7,700.82	

	<i>This period</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
Closing Balance - Net Cash Equivalents	\$33,684.71	\$2,746.89	\$30,937.82	\$0.00



Stifel Insured Bank Deposit Program

Amount(s) listed below include accrued interest in the amount of \$3.13. The rate at month-end was 0.15%.

Description	Location	Previous Month Value	Current Month Value
Stifel Bank and Trust	St. Louis, MO	\$23,237.00	\$30,937.82
Closing Balance - Stifel Insured Bank Deposit Program			\$30,937.82

Your deposit balances at each Program Bank are eligible for insurance by the FDIC within applicable limits. The deposit balances are not insured by SIPC. Please refer to the Stifel Insured Bank Deposit Program Disclosure Statement and the Stifel Insured Bank Deposit Program for Retirement Accounts Disclosure Statement which are available at www.stifel.com/disclosures/account-agreement or from your Financial Advisor.

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Certain Definitions

“**Stifel**” means Stifel, Nicolaus & Company, Incorporated, Member SIPC and NYSE.

“**Stifel Banks**” means affiliated banks of Stifel, which may include Stifel Bank & Trust, Member Federal Deposit Insurance Corporation (“FDIC”); Stifel Bank, Member FDIC; Stifel Trust Company, National Association, Member FDIC; and Stifel Trust Company Delaware, National Association, Member FDIC. **Unless otherwise specified, products purchased from or held by Stifel in a securities account are not insured by the FDIC, are not deposits or other obligations of the Stifel Banks, are not guaranteed by the Stifel Banks, and are subject to investment risk, including possible loss of the principal.**

“**Stifel Smart Rate Program**” refers to a money market deposit account at Stifel Bank & Trust, Stifel Bank, Stifel Trust Company, N.A., or Stifel Trust Company Delaware, N.A., each an affiliate of Stifel, which is made available to eligible clients of Stifel. The deposits are insured by the FDIC, within applicable limits, and are not cash held in your securities account. For additional information and terms and conditions concerning these deposits, see the Stifel Smart Rate Program Disclosure, which is available at www.stifel.com/disclosures or from your Financial Advisor.

Account Disclosures

Errors and Inquiries – You should review this statement carefully and notify the Manager of the Office servicing your account of anything you believe to be incorrect. Any verbal communications should be re confirmed in writing to protect your rights, including rights under SIPA. All statements furnished to you shall be considered accurate, complete, and acknowledged by you unless you report any inaccuracies to the Manager. Instructions and inquiries should be directed to your Financial Advisor. When making inquiries, please mention your account number. Please notify us promptly of any change of address.

Investment Objective – All clients are requested to promptly notify us of any material change in their investment objective or financial situation in order to assist us in maintaining current background and financial information.

Pricing and Rating of Securities– The pricing of securities displayed on your statement is derived from various sources and, in some cases, may be higher or lower than the price you would actually receive in the market. If we cannot obtain a price, “N/A” appears. For securities listed on an exchange or trading continually in an active marketplace, the prices reflect market quotations at the close of your statement period. For securities trading less frequently, we rely on third party pricing services or a computerized pricing model, which may not always reflect actual market values. Similarly, some insurance product values provided by outside carriers may be valued as of a date other than the statement date. Bond ratings of securities were obtained from various rating services. There is no guarantee with respect to their accuracy. For current price quotes, please contact your Financial Advisor.

Cost Basis Information – All information provided with respect to cost basis is derived from transactions in the account or information supplied by other sources. There is no guarantee as to the accuracy of cost basis information or the profit and loss information provided for tax lots designated as noncovered. Stifel uses the first in, first out method when calculating the realized gain or loss on sale transactions unless a specific identification is made prior to settlement date. The gain or loss provided on your statement is informational only and should not be used for tax reporting. A 1099 including the cost basis for sale proceeds from covered tax lots will be provided after year end for tax reporting. Please inform your Financial Advisor if a cost basis is not accurate.

Transaction Dates – All securities transactions are reflected on a trade date basis. Settlement of trades will normally occur in three business days unless stated differently on your trade confirmation. Title to securities sold to you where Stifel has acted as principal shall remain with Stifel until the entire purchase price is received or until the settlement date, whichever is later.

Custody of Securities – Securities held by Stifel, Nicolaus & Company, Incorporated for you, but which are not registered in your name, may be commingled with identical securities being held for other clients by our Correspondent, the Depository Trust Company, or in similar systems.

Assets Held Away – You may purchase certain assets through Stifel, which will be held at a custodial institution other than Stifel. Where available, we include information about these assets on your statement. The custodial institution is responsible, however, for providing year end tax reporting information (Form 1099) and separate periodic statements, which may vary from the information included on your Stifel statement because of different reporting periods. Your Stifel statements may also reflect other assets “not held” at Stifel, in addition to those held by a custodial institution. The value and nature of these investments is generally provided by you. Stifel does not guarantee the accuracy of the information with respect to the value of these investments as reflected on your statement. Assets held away are not covered by Stifel SIPC.

Estimated Annual Income and Yields – Estimated annual income and yields are calculated by annualizing the most recent distribution and do not reflect historical experience or project future results. The yield information for the money market funds is based on historical performance; future yields will fluctuate. These figures have been obtained from sources believed to be reliable, but no assurance can be made as to accuracy. Before investing in any of these funds, carefully read the prospectus, which is available through your Financial Advisor.

Order Routing and Payment for Order Flow – In order to access a wide variety of execution venues, the firm does participate in the maker/taker model. Certain exchanges and other trading centers to which the firm routes equities and options orders have implemented fee structures under which broker dealer participants may receive rebates on certain orders. Under these fee structures, participants are charged a fee for orders that take liquidity from the venue, and provided a rebate for orders that add liquidity to the venue. Rebates received by the firm from a venue during any time period may or may not exceed the fees paid by the firm to the venue during that time period. Fees and/or rebates from all venues are subject to change. Stifel will provide customers additional information regarding average net fees/rebates paid/received upon written request. For venues from which Stifel receives a rebate, Stifel is considered to be receiving payment for order flow.

Additional information will be provided upon written request, and certain order routing information is available online at www.stifel.com/disclosures/best execution. On request of a customer and at no fee, Stifel will disclose to such customer the identity of the venue to which such customer’s orders were routed for execution in the six months prior to the request, whether the orders were directed orders or non directed orders, and the time of the transactions, if any, that resulted from such orders. Orders may be routed and executed internally through Stifel’s trading desk. In such instances, Stifel stands to share in 100% of remuneration received (in the case of orders executed as agent) or profits or losses generated (in the case of orders executed as principal) as a result of internalizing such orders. Customers may mail their inquiries to: Stifel Attn: Equity Trading Compliance, One South Street, Baltimore, Maryland 21202.

Tax Information – Although your statement may describe certain items as Federally tax exempt, this is for information purposes only. When reporting your taxes, please rely exclusively on the substitute Form 1099 you will receive from us after year end for your taxable accounts. (For Retirement Accounts, Form 1099R will report distributions from the account rather than income and dividends or proceeds from sales.)

SIPC Protection – Stifel is a member of the Securities Investor Protection Corporation (SIPC). SIPC coverage protects securities customers of its members up to \$500,000 (including \$250,000 for claims for cash). An explanatory brochure is available upon request or at www.sipc.org, or investors may contact SIPC at (202) 371 8300. Stifel has purchased additional securities coverage of \$149,500,000 and cash coverage of \$900,000 for a total of \$150,000,000 of securities coverage and \$1,150,000 of cash coverage, subject to the terms and conditions of the policy, with an aggregate limit of \$300,000,000. (For more information, visit: www.stifel.com/disclosures/asset protection.) This coverage does not protect against market losses and does not cover securities not held by Stifel.

LIBOR Transition – Stifel is preparing for the discontinuation of LIBOR (the London Interbank Offered Rate), a key benchmark rate, to new alternative rates. Regulators have called for a market wide transition away from LIBOR. Certain investments you hold might use LIBOR as a benchmark. You should prepare for LIBOR to be discontinued and understand how this change may impact your investments. We have established a webpage as a resource for clients containing important information, including risks and disclosures regarding the LIBOR transition at www.stifel.com/disclosures/LIBOR 21.

Margin Accounts – If you have a margin account, this is a combined statement of your margin account and special memorandum account (“SMA”) maintained for you under Section 220.5 of Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the (“SMA”) as required by Regulation T is available for your inspection upon request. If you have applied for margin privileges and have been approved, you may borrow money from Stifel in exchange for pledging assets in your account as collateral for any outstanding margin loan. The amount you may borrow is based on Regulation T, Stifel’s internal policies, and the value of securities in your margin account. Securities held in a margin account are identified by the word “margin” on your statement. Stifel reserves the right to limit margin purchases and short sales and to alter its margin requirements and due dates for house or other margin calls in accordance with the Firm’s guidelines, market conditions, and regulatory margin requirements.

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Account Disclosures Continued

Margin Account Interest Charges – The margin interest period includes the second to last day of the prior statement period through the third day prior to the last day of the current statement period. The margin interest charge is computed by multiplying the rate of interest by the average net daily settled debit balance and a fraction, the numerator of which is the number of days the debit balance existed, and the denominator of which is three hundred sixty (360). The rate of interest is determined by the cost of borrowing money and is subject to change without notice. The average net daily settled debit balance includes any settled credit and settled debit balances in your cash and margin accounts during the period. Please review the “Statement of Credit Terms” you have already received for further information.

Fully Paid Lending Participants – Without waiving any rights given to you, it is understood and agreed that the provisions of the Securities Investor Protection Act of 1970 may not protect the lender with respect to loaned securities hereunder and that, therefore, the collateral held for you may constitute the only source of satisfaction of Stifel’s obligations in the event Stifel fails to return the loaned securities.

Late Charges – If transactions in your account result in a debit balance in your cash account and you do not make payment by the settlement date, you may be subject to interest charges.

Free Credit Balances – Customer Free Credit Balances may be used in this Firm’s business subject to the limitations of 17CFR Section 240, 15c3 3 under The Securities Exchange Act of 1934. You have the right to receive from us in the course of normal business operations, upon demand, the delivery of: a) any Free Credit Balances to which you are entitled, b) any Fully Paid Securities to which you are entitled, c) any Securities purchased on margin upon full payment of any indebtedness to us. If you participate in Stifel|Advantage or Stifel Prestige® Accounts, the payment to you of a Free Credit Balance may be subject to the cancellation of any commitment made in respect to your account for the payment of checks, ATM Card, or Point of Sale transaction charges, or other debit card transactions.

Option Accounts – 1) Commissions and other charges related to the execution of option transactions have been included on confirmations for such transactions, which have already been sent to you, and copies of confirmations are available upon request; 2) should you have any changes in your investment objective or current financial situation, you should advise your investment professional immediately; and 3) assignment notices for option contracts are allocated among client short positions pursuant to an automated procedure that randomly selects from all client short option positions those contracts that are subject to assignment, which includes positions established on the day of assignment. Additional information pertaining to the procedures used for random selection is available upon request.

Complaints – Complaints relating to your account(s) may be directed to Stifel, Legal Department, 501 North Broadway, St. Louis, Missouri 63102 or by phoning (800) 488 0970 or (314) 342 2000.

Lost Certificates – In the event your statement indicates that securities were delivered out of your account in certificate form and you have not received them, it is understood that you will notify Stifel immediately in writing. If written notification is received within 120 calendar days after the delivery date, as reflected on your statement, the certificate will be replaced free of charge. Thereafter, a fee for replacement may apply.

Dividend Reinvestment – (Optional) The dollar amount of Mutual Fund distributions, Money Market Fund income, or dividends on other securities shown on your statement may have been reinvested into additional shares. You will not receive confirmations for these reinvestment transactions. However, information pertaining to these transactions which would otherwise appear on confirmations will be furnished to you upon written request. In dividend reinvestment transactions, Stifel may act as your agent and receive payment for order flow. The source and nature of such payment will be furnished to you upon written request to Stifel or your introducing firm. If Stifel is currently a market maker in the eligible security, Stifel will purchase, as principal for you, additional shares at the opening market price.

Stifel Information – A Statement of Financial Condition of Stifel, Nicolaus & Company, Incorporated is available for your inspection at any of our offices, or a copy will be mailed to you upon request.

Investor Education and Protection – Under the Public Disclosure Program, the Financial Industry Regulatory Authority (“FINRA”) provides certain information regarding the disciplinary history of FINRA members and their associated persons via FINRA’s BrokerCheck Hotline (toll free (800) 289 9999) or on the FINRA website at www.finra.org, including an investor brochure that includes information describing FINRA BrokerCheck. Stifel, Nicolaus & Company, Incorporated is registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board (“MSRB”). Additional information may be obtained from the MSRB website at www.msrb.org, including an investor brochure that is posted on the website describing the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.

ERISA Section 408(b)(2) Notice – For Service Provider Fee Disclosures under ERISA 408(b)(2), please see www.stifel.com/disclosures/ERISA. Please direct any questions you may have to your Financial Advisor.

Notification of Change in Circumstances and Availability of Investment Advisory Disclosure Brochures – In the event that there are any material changes in your financial situation, investment objective(s), risk tolerance, or instructions regarding your account(s), please promptly report such changes to your Financial Advisor to ensure that your investment advisory accounts are being managed based on the most current information. You should review Stifel’s Form ADV Part 2A (Disclosure Brochure) for information and disclosures relating to Stifel’s investment advisory services (available at: [www.stifel.com/disclosures/investment advisory services/program disclosures](http://www.stifel.com/disclosures/investment%20advisory%20services/program%20disclosures)), including (but not limited to) a discussion of the various conflicts of interest to which our firm may be subject in the provision of investment advisory services to you.



COUNTY OF ORANGE
OFFICE OF THE TREASURER-TAX COLLECTOR
 Shari L. Freidenrich, CPA, CCMT, CPFA, ACPFIM
 P. O. BOX 4515
 SANTA ANA, CA 92702-4515



octreasurer.com/publicfunds
 February 28, 2023

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 Attn: Richard Howard, District Manager
 13001 Garden Grove Blvd.
 Garden Grove, CA 92843

Fund Number : [REDACTED]

FEBRUARY 2023 STATEMENT

INVESTMENT BALANCE IN OCIP

Transactions

<u>Transaction Date</u>	<u>Transaction Description</u>	<u>Authorized Signer</u>	<u>Amount</u>
02/01/2023	January 2023 Investment Admin Fee		\$ (44.79)
02/27/2023	November 2022 Interest Paid		\$ 3,434.21

Summary

Total Deposit:	\$ 3,434.21	Beginning Balance:	\$ 1,750,561.70
Total Withdrawal:	\$ (44.79)	Ending Balance:	\$ 1,753,951.12

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

March 01, 2023

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

ORANGE COUNTY VECTOR CONTROL DISTRICT

DIRECTOR OF ADMINISTRATIVE SERVICES
13001 GARDEN GROVE BLVD
GARDEN GROVE, CA 92843

[Tran Type Definitions](#)

Account Number: [REDACTED]

February 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	18,561,372.12
Total Withdrawal	0 00	Ending Balance	18,561,372.12



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

April 20, 2023

AGENDA REPORT

AGENDA ITEM E.4

Prepared By: Tawnia Pett, Executive Assistant/Clerk of the Board
Submitted By: Lora Young, District Manager

Agenda Title:

Adopt Resolution No. 555 Approving Update to Policy No. 48 Approving Orange County Mosquito and Vector Control District Records Retention and Document Destruction Schedules

Recommended Action:

Adopt Resolution No. 555 Approving Update to Policy No. 48 Approving Orange County Mosquito and Vector Control District Records Retention and Document Destruction Schedules.

Executive Summary:

State law provides that certain documents created and maintained at the Orange County Mosquito and Vector Control District (District) be maintained for specified periods of time, depending on the types of documents.

The initial records retention and documents destruction schedule was passed in 2016 (Resolution No. 431 and Policy No. 48). This action will update the policy that was adopted in 2016.

Background:

The District engaged the services of Bruce Meier, of Records Control Services, Inc. an expert in records retention programs for public agencies, to develop a comprehensive records retention schedule for the District. The record retention program is necessary to ensure retention periods are compliant to changes in law, reduce current and future records storage costs, eliminate duplication of effort, and increase overall efficiency.

The development of the records retention schedules are driven by many factors, including:

- Many departments are filing and storing copies of the same records
- The District produces and manages many permanent records
- Escalating records storage expenses
- Technology advancements
- Changes in law, pertaining to special district records

The retention schedules for the District were written interactively with all departments providing input. The retention schedules provide clear, specific records descriptions and retention periods, and apply current law and technology to the management of the District's records. By identifying which department is responsible for maintaining the original records, and by establishing clear retention periods for different categories of records, the District will have a significantly more efficient records storage, retention, and destruction which will ultimately result in reductions in storage costs, free filing cabinet and office space, and realize operational efficiencies.

The appropriate Department Head and the District Manager have reviewed and approved all Retention Schedule updates as they pertain to the District's functions. The Schedule updates are ready for Board consideration and adoption.

Strategic Plan Compliance:

Complies with PRIORITY AREA 5: Comprehensive Policy, Procedure, and Plan Review Updates GOAL 5.2: Identify, review, and update (as needed) all District Administrative Policies/Procedures.

Fiscal Impact:

Amount Requested \$ N/A

Sufficient Budgeted Funds Available:

Category: Pers. Optg. Cap. -or- CIP# Fund#

Previous Relevant Board Actions for This Item:

July 21, 2016 Approval of Resolution No. 431 and Policy No. 48

Exhibits:

Exhibit A: Records Retention Schedule

Exhibit B: Policy No. 48

Exhibit C: Resolution No. 555

01-00-00 DISTRICT-WIDE ADMINISTRATIVE RECORDS (ALL DEPARTMENTS)

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AT - After Termination, C - Confidential, CD - Current Day, CM - Current Month, CY - Current Year, CW - Current Week, EL - Electronic Media, EY - Event Year, H - Historical, IND - Indefinite, LOB/LOV/LOI/LOS - Life of Board, Building, Vehicle, Improvement or System MX - Mixed Media (PA and EL), P - Permanent, PA - Paper Media, S - After Superseded, V - Vital, +[Number] - Plus Years, Months or Weeks

Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
01-01-00	Administrative Materials							
01-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
01-01-02	Correspondence & Reports - External		All Depts		CY+2		CY+2	State of California Guidelines; Administrative Record
01-01-03	Correspondence & Reports - Internal		All Depts		CY+2		CY+2	State of California Guidelines; Administrative Record
01-01-04	Departmental Goals/Objectives		All Depts		S	5	S+5	State of California Guidelines; Administrative Record recommends retaining for 5 years after superseded.
01-01-05	District Rules, Policies & Procedures		All Depts	V	S	5	S+5	CCP 343; 4 years to commence action State of California Guidelines; Administrative Record recommends retaining for 5 years after superseded.
01-01-06	Staff & Interdepartmental Meetings	Includes informal meeting agendas.	All Depts		EY	2	EY+2	State of California Guidelines; Administrative Record
01-01-07	Calendars/Schedules		All Depts		CY+2		CY+2	State of California Guidelines; Administrative Record
01-01-08	Surveys & Studies - General District		All Depts		AC+2		AC+2	State of California Guidelines; 2 years after completion for general studies and surveys
01-02-00	Reference Materials							
01-02-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
01-02-02	Chronological Files		All Depts		ACT		ACT	GC 60200; Duplicate records may be destroyed at any point before the total retention period State of California Guidelines; Administrative Record
01-02-03	Professional Associations/Organizations		All Depts		CY+2		CY+2	State of California Guidelines; Administrative Record
01-02-04	Community Organizations/Foundations		All Depts		CY+2		CY+2	State of California Guidelines; Administrative Record
01-02-05	Complaint Files	General complaints to District departments. Does not include claims against the District.	All Depts		CY+2		CY+2	State of California Guidelines; 2 year plus the current year for maintenance and operations documents
01-02-06	Community Information/Events		All Depts		CY+2		CY+2	State of California Guidelines; Current year plus 2 years general recommendation for local government agency records
01-02-07	Historical Information/Events		All Depts	H	CY+2	P	P	Administrative Record, State of California Guidelines Administrative Decision: Retain permanently for historical value
01-02-08	Public Relations Information / Handouts / Speeches / Biographies	Potential Historical information. May include photographs with historical value.	All Depts	H	EY+2, AR	5	EY+7, AR	State of California Guidelines; Current year plus 7 Administrative Decision: Review before destruction for potential historical content and reclassification to Historical Information/Events as a permanent record.
01-02-09	Technical Reference		All Depts		S		S	GC 60200; Duplicate records may be destroyed at any point before the total retention period State of California Guidelines; Administrative Record
01-02-10	Dues/Subscriptions		All Depts		CY+2		CY+2	State of California Guidelines; Administrative Record

01-00-00 DISTRICT-WIDE ADMINISTRATIVE RECORDS (ALL DEPARTMENTS)

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AT - After Termination, C - Confidential, CD - Current Day, CM - Current Month, CY - Current Year, CW - Current Week, EL - Electronic Media, EY - Event Year, H - Historical, IND - Indefinite, LOB/LOV/LOI/LOS - Life of Board, Building, Vehicle, Improvement or System MX - Mixed Media (PA and EL), P - Permanent, PA - Paper Media, S - After Superseded, V - Vital, +[Number] - Plus Years, Months or Weeks

Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
01-03-00	Records & Information Management Program							
01-03-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
01-03-02	Inactive Records and Archives	Includes box listings, archive reports and other inactive records storage system tracking.	All Depts		S+2		S+2	State of California Guidelines; 2 years after superseded
01-03-03	Retention Review & Destruction Request Forms	District Clerk maintains the original signed destruction request forms.	Clerk		P	P	P	State of California Guidelines; 2 years after superseded Administrative Decision: Permanent for destruction tracking purposes.
01-03-04	Certificates of Destruction		Clerk		P	P	P	State of California Guidelines; 2 years after superseded Administrative Decision: Permanent for destruction tracking purposes.
01-03-05	Business Continuation Plan & Vital Records Program		All Depts		S	5	S+5	Administrative Record, State of California Guidelines recommends retaining for 5 years after superseded.
01-04-00	Forms/Labels/Graphics							
01-04-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
01-04-02	Samples	Does not include controlled forms	All Depts		S		S	State of California Guidelines; Administrative record
01-04-03	Blank Forms	Does not include controlled forms	All Depts		S		S	State of California Guidelines; Administrative record
01-04-04	Form Letters	Does not include controlled forms	All Depts		S		S	State of California Guidelines; Administrative record
01-04-05	Form Master/Originals	Does not include controlled forms	All Depts		S		S	State of California Guidelines; Administrative record
01-04-06	Labels	Does not include controlled forms	All Depts		S		S	State of California Guidelines; Administrative record
01-05-00	Materials from Agencies & Other Districts							
01-05-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
01-05-02	Federal Agencies	Correspondence & reports not attached to contracts, agreements or specific projects. Review annually for content.	All Depts		CY+2, AR		CY+2, AR	State of California Guidelines; Administrative Record Administrative Decision: Maintain for the current year plus 2 years, review for relevance to current subject matter or projects.
01-05-03	State Agencies	Correspondence & reports not attached to contracts, agreements or specific projects. Review annually for content.	All Depts		CY+2, AR		CY+2, AR	State of California Guidelines; Administrative Record Administrative Decision: Maintain for the current year plus 2 years, review for relevance to current subject matter or projects.

01-00-00 DISTRICT-WIDE ADMINISTRATIVE RECORDS (ALL DEPARTMENTS)

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
01-05-04	Regional Agencies/Districts	Correspondence & reports not attached to contracts, agreements or specific projects. Review annually for content.	All Depts		CY+2, AR		CY+2, AR	State of California Guidelines; Administrative Record Administrative Decision: Maintain for the current year plus 2 years, review for relevance to current subject matter or projects.
01-05-05	County Agencies	Correspondence & reports not attached to contracts, agreements or specific projects. Review annually for content.	All Depts		CY+2, AR		CY+2, AR	State of California Guidelines; Administrative Record Administrative Decision: Maintain for the current year plus 2 years, review for relevance to current subject matter or projects.
01-05-06	Municipalities	Correspondence & reports not attached to contracts, agreements or specific projects. Review annually for content.	All Depts		CY+2, AR		CY+2, AR	State of California Guidelines; Administrative Record Administrative Decision: Maintain for the current year plus 2 years, review for relevance to current subject matter or projects.
01-05-07	Other Districts	Correspondence & reports not attached to contracts, agreements or specific projects. Review annually for content.	All Depts		CY+2, AR		CY+2, AR	State of California Guidelines; Administrative Record Administrative Decision: Maintain for the current year plus 2 years, review for relevance to current subject matter or projects.

02-00-00 DISTRICT MANAGEMENT

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
02-01-00	District Board of Trustees							
02-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
02-01-02	Agenda/Agenda Packets	Agenda, staff reports and all other supporting documentation for regular and special meetings. Scanned to Laserfiche. Includes committee recommendations to the Board.	Clerk		CY+2	8	CY+10	State of California Guidelines; Maintain for the Current Year plus 2 years Administrative Decision: Maintain agenda packets for the current year plus 2 years in paper form, and the current year plus 10 years in electronic form.
02-01-03	Board Minutes		Clerk		P		P	GC 60201(d)(3); Minutes of governing bodies, Permanent State of California Guidelines; Permanent
02-01-04	Meeting Recordings	Supports the agenda packet and action minutes. Stored on tape and on computer as a duplicate.	Clerk		CM+1		CM+1	GC 54953.5; 30 days after recording Administrative Decision: Maintain recordings for the current month plus 1 month.
02-01-05	Board of Directors Ad Hoc Committees	Includes task forces and other Board of Directors ad hoc committees.	Clerk		AT+2		AT+2	State of California Guidelines; maintain not selected applications for 2 years after completion Administrative Decision: Maintain applications for successful appointees for 2 years after term of committee office.
02-01-06	Engineer's Reports	Complete annually for assessment district and benefit areas.	Clerk		CY+2	P	P	GC 60201(d)(8); Permanent for land and property related documents CCP 338; 3 year statute of limitations State of California Guidelines; Permanent
02-02-00	General District Management Materials							
02-02-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
02-02-02	District Goals	Maintained with the budget.	Manager		S	5	S+5	State of California Guidelines; Administrative Record recommends retaining for 5 years after superseded.
02-02-03	District Manager Weekly Reports to Board of Trustees	Maintained in electronic form	Manager		CY+2		CY+2	State of California Guidelines; 2 years for management reports
02-02-04	Strategic Planning	Maintained with the 5 year plan.	Manager		S	5	S+5	State of California Guidelines; 2 years after strategic plan is superseded. Administrative Decision: Maintain strategic planning for 5 years after superseded to follow goal setting timeline.
02-02-05	Annual Reports	Annual report	Manager		CY+2		CY+2	State of California Guidelines; 2 years for management reports

02-00-00 DISTRICT MANAGEMENT

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
02-02-06	Integrated Vector Management Response Plan		Manager	V	S+2		S+2	State of California Guidelines; 2 years after plan is superseded for emergency management.
02-02-07	Orange County Emergency Operations Plan		Manager	V	S+2		S+2	State of California Guidelines; 2 years after plan is superseded for emergency management.
02-02-08	West Nile Virus Emergency Response Plan		Manager	V	S+2		S+2	State of California Guidelines; 2 years after plan is superseded for emergency management.

03-00-00 LEGAL & LEGISLATIVE

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
03-01-00	Legislative Information							
03-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
03-01-02	Ordinances	In some cases, documents were scanned and destroyed. Currently documents are scanned and the paper is maintained. From 1870 to 1991 documents were microfilmed.	Clerk	V	P		P	GC 60201(d)(2); Permanent for decisions of the District State of California Guidelines; Permanent
03-01-03	Resolutions - District Board of Trustees	In some cases, documents were scanned and destroyed. Currently documents are scanned and the paper is maintained. From 1925 to 2006 documents were microfilmed.	Clerk	V	P		P	GC 60201(d)(2); Permanent for decisions of the District State of California Guidelines; Permanent
03-01-04	Articles of Incorporation		Clerk		P		P	GC 60201(d)(1); Permanent for District formation documents State of California Guidelines; Permanent
03-02-00	General Legal Matters							
03-02-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
03-02-02	Public Records Requests	Includes request forms, and responses and response documents. Granted requests Denied requests	Clerk		AC AC+2		AC AC+2	GC 60201(d)(5); Until request is granted or 2 years after request has been denied in writing
03-02-03	Legal Opinions	Includes attorney correspondence.	Clerk	C	CY+2, AR		CY+2, AR	State of California Guidelines: 2 years after superseded Administrative Decision: Maintain legal opinions and attorney correspondence for 2 years plus the current year. Review for relevance to current matters.
03-02-04	Litigation	General cases High profile cases Documents include all materials supporting the case and leading up to the court decision.	Clerk		AC+2 AC+2	5 P	AC+7 P	State of California Guidelines; 7 years after closure for case records; maintain high profile cases permanently.
03-02-05	Grand Jury Report Responses		Clerk		CY+2		CY+2	State of California Guidelines; Current year plus 2 years general recommendation for local government agency records

03-00-00 LEGAL & LEGISLATIVE

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
03-03-00	Agreements / Contracts / MOUs							
03-03-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
03-03-02	General District Agreements/Contracts	Includes general services, professional services and consultants, and all other general District agreements.	Clerk		AC+5		AC+4	CCP 337.2; Statutes of limitations CCP 343; Statutes of limitations 48 CFR 7.703; 3 years after final payment 48 CFR 4.705 et. seq; 4 years for contractor related records
03-03-03	Enterprise Agreements/Contracts	Includes contracts, agreements and MOUs for services performed for other agencies.	Clerk		AC+5		AC+4	CCP 337.2; Statutes of limitations CCP 343; Statutes of limitations 48 CFR 7.703; 3 years after final payment 48 CFR 4.705 et. seq; 4 years for contractor related records
03-03-04	Capital Improvement Project Agreements	Includes contracts, bonds and insurance certificates. Specifications and all other project related documents are maintained by Engineering.	Clerk		AC+5	P	P	GC 60201(d)(8); Permanent for land and property related documents H&S 19850; Life of Building, with exceptions CCP 337.15; 10 years State of California Guidelines; Permanent
03-03-05	Lease & License Agreements		Clerk		AE+2	3	AE+4	CCP 337.2; Statutes of limitations, leases 4 years CCP 343; Statutes of limitations, general 4 years 48 CFR 7.703; 3 years after final payment 48 CFR 4.705 et. seq; 4 years for contractor related records
03-03-06	Settlement Agreements	General Settlements: Recorded Settlements:	Clerk		AC+5 AC+5	 P	AC+4 P	CCP 337.2; Statutes of limitations, leases 4 years CCP 343; Statutes of limitations, general 4 years 48 CFR 7.703; 3 years after final payment 48 CFR 4.705 et. seq; 4 years for contractor related records
03-03-07	Joint Powers & Mutual Aid Agreements		Clerk		AC+2	P	P	State of California Guidelines; Permanent for joint powers authorities for insurance.
03-03-08	MOU / Employment Agreements		Clerk		S+2	P	P	29 USC 211c; Maintain, indefinite State of California Guidelines; Permanent
03-03-09	Grant Agreements	For grants given to outside parties.	Clerk		AC+1*	4*	AFP+5*	21 CFR 1403.36; 3 years after last payment 21 CFR 1403.42; 3 years after last payment, unless litigation, then 3 years after claim is filed/settled. 24 CFR 570.502(b)(3); Deeds/CDBG activities, 4 years after closure of loan 24 CFR 85.42; Grants & co-operative agreements, 3 years after submission of last expenditure report OMB Cir. A-110, (C)(53); 3 years after submission of final expenditure report or final disposition 29 CFR 97.42; grants covered by a consolidated action plan must be kept for 5 years. State of California Guidelines; 5 years after grant closure. * Refer to grant application close-out procedures for specific retention, if any. If no retention exists, follow retention listed here.

03-00-00 LEGAL & LEGISLATIVE

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
03-04-00	Property Related Records							
03-04-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
03-04-02	Easements & Deeds	Includes the deeds and other backup information on acquisition of District-owned property.	Clerk		P	P	P	GC 60201(d)(8); Permanent for land and property related documents 24 CFR 1710; Permanent
03-04-03	Real Property Acquisitions/Dispositions		Clerk		AC+2	8	AC+10	GC 6254; Record disclosure CCP 337.1; 4 years after completion of construction or improvement CCP 337.15; 10 years after completion of construction or improvement 36 CFR 64.11; 3 years after last payment for public property acquisition. State of California Guidelines; Completion expiration + 10 years for acquisitions.
03-04-04	Appraisals		Clerk		AC+2		AC+2	State of California Guidelines; Current year plus 2 years general recommendation for local government agency records GC 6254(h); PRA, confidential record designation until acquisition complete.
03-05-00	Fair Political Practices Commission Materials							
03-05-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
03-05-02	Statement of Economic Interest (Form 700) - Designated	Designated Positions. Electronic submission not received by the District. The County and Cities are responsible for the official records.	Clerk		ACT		ACT	GC 60200; Duplicate records may be destroyed at any point before the total retention period State of California Guidelines; Administrative Record
03-05-03	Ethics Training - AB 1234	Filed by official.	Clerk		AC+5		AC+5	GC 53235(b); 5 years
03-05-04	Oaths of Office - Designated/Appointed		Clerk		AT+3		AT+6	State of California Guidelines; 6 years after termination

04-00-00 FINANCIAL SERVICES

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
04-01-00	General Financial Records							
04-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-01-02	Springbrook Financial System	Financial database.	Finance		ACT		ACT	Transitory Record; Databases are maintained while active
04-01-03	Journal Entries		Finance		AA+2		AA+2	State of California Guidelines; 2 years after audit
04-01-04	On-demand Financial Reports	Generated by request. Does not include state or other agency mandated reports, which are kept PERMANENTLY.	Finance		AA+2		AA+2	State of California Guidelines; 2 years after audit
04-01-05	Certificates of Insurance	Certificates provided by contractors and vendors for liability coverage.	Finance		AE+2 *		AE+2 *	State of California Guidelines; Permanent for insurance certificates filed separately from contracts/agreements, including insurance filed by licensees. Administrative Decision: Maintain certificates of insurance for 2 years after expiration. * Refer to the provider's contract or agreement for potential extended retention.
04-02-00	Reporting							
04-02-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-02-02	State Controller Reports	Scanned into Laserfiche after 2001.	Finance		CY+1	P	P	State of California Guidelines; Permanent
04-02-03	Use Tax Reports	Scanned into Laserfiche after 2001.	Finance		AA+1	4	AA+5	29 USC 436; 5 years 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed 29 CFR 516.5; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-02-04	Annual Audit	Based on the fiscal year.	Finance		AA+1	P	P	State of California Guidelines; Permanent
04-02-05	Annual GASB Reports		Finance		CY+1	P	P	State of California Guidelines; Permanent
04-02-06	OPEB Valuation Reports		Finance		CY+2	3	CY+5	State of California Guideline: 5 years after completed
04-02-07	MVCAC Report	Mosquito Vector Control Association of California. Reports sent to the association to determine membership fees.	Finance		CY+2		CY+2	State of California Guidelines; Current year plus 2 years for management reports.

04-00-00 FINANCIAL SERVICES

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
04-03-00	Accounts Payable							
04-03-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-03-02	Warrants	Paid invoices, account analysis and supporting vendor documents. Includes travel expenses, reimbursements and invoice payments.	Finance		AA+1	6	AA+7	GC 60201(d)(12); 7 years after date of payment for reimbursements. CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-03-03	Petty Cash	Includes receipts requesting reimbursement.	Finance		AA+1	6	AA+7	GC 60201(d)(12); 7 years after date of payment for reimbursements. CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-03-04	Credit Card Statements		Finance		AA+1	6	AA+7	GC 60201(d)(12); 7 years after date of payment for district credit cards. CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-03-05	W-9 / 1099 Reporting		Finance		AA+1	3	AA+4	26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed 29 CFR 516.5; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-03-06	Retiree Allowance Reimbursements		Finance		AA+1	3	AA+4	CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-04-00	Banking							
04-04-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-04-02	Bank Statements/Reconciliation	Includes statements, summaries for receipts, disbursements & reconciliation	Finance		AA+1	4	AA+5	26 CFR 31.6001-1(e)(2); 4 years State of California Guidelines; 5 years after audit
04-04-03	Check Registers		Finance		AA+2		AA+2	State of California Guidelines; After audit plus 2 years for warrant registers.
04-04-04	Investments	Includes LAIF, Orange County Investment Pool, Orange County Treasurer and reports prepared for financials, summaries of transactions, inventory and earnings reports.	Finance		CY+2	P	P	CCP 337; Statutes of limitations, 4 years for action State of California Guidelines; Permanent

04-00-00 FINANCIAL SERVICES

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
04-05-00	Payroll							
04-05-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-05-02	Time Sheets	Signed employee timesheets for audit reports. Electronic timesheets are downloaded from the time clock and saved in a spreadsheet. Past time cards are in paper form, but scanned.	Finance		AA+4	2	AA+6	29 CFR 516.2; Maintain 29 CFR 516.6; 2 years R&T 19530; 3 years after tax return due LC 1174; 2 years after pay period 26 CFR 31.6001-1; 4 years after tax return due 29 USC 255(a); 2 to 3 years statute of limitations for minimum wages State of California Guidelines; 6 years after audit
04-05-03	Payroll Registers	Received from ADP after processing payroll and maintained electronically.	Finance		CY+1	P	P	GC 60201d(12); 7 years after payment 29 CFR 516.2-6; Maintain at least 3 years 29 CFR 1627; 3 years State of California Guidelines; Permanent
04-05-04	Earnings/Withholding Reports (Taxes)	Forms 1096, 1099, W-4 and W-2.	Finance		CY+1	AA+7	AA+7	GC 60201d(12); 7 years after payment 29 USC 436; 5 years 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed R&T 19704; 6 year statute of limitations 29 CFR 516.2-6; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-05-05	Quarterly Tax Returns	Listing of changes to employee payroll.	Finance		AA+2	4	AA+6	29 USC 436; 5 years 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed R&T 19704; 6 year statute of limitations 29 CFR 516.2-6; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-05-06	Garnishments & Withholding Orders	Maintained in the personnel file. Processed by Finance and sent to HR.	Finance		AFP	AT+6	AT+6	R&T 19704; 6 year statute of limitations 29 USC 436; 5 years 26 CFR 31.6001-1; 4 years 29 CFR 516.5; Maintain at least 3 years State of California Guidelines; 3 years after termination
04-05-07	Deferred Compensation	Plan information and correspondence. Does not include individual contributions.	Finance		S+4		S+4	GC 12946; 4 years after submission or creation 29 CFR 1627.3(b)(2) EEOC/ADEA requires 1 year after benefit plan termination State of California Guidelines; 2 years after superseded for benefit plan information.
04-05-08	PARS	Includes plan contracts, plan amendments and other administrative documents.	Finance		S+4		P	GC 12946; 4 years after submission or creation 29 CFR 1627.3(b)(2) EEOC/ADEA requires 1 year after benefit plan termination State of California Guidelines; Permanent for PERS documents.

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
04-05-09	Other MOU Related Benefits	Shoe allowance, vacation/comp buyback, educational reimbursement, sick leave buyback, acting pay reports, general flex benefits and other miscellaneous benefits.	Finance		S+4		S+4	GC 12946; 4 years after submission or creation 29 CFR 1627.3(b)(2) EEOC/ADEA requires 1 year after benefit plan termination State of California Guidelines; 2 years after action
04-05-10	Benefit Claims	Includes payments for flexible spending accounts and other benefit related payments. Does not include worker's compensation claims.	Finance		AA+3	P	P	29 USC 1027; 6 years for benefit rights 29 USC 1113; 3 & 6 year statute of limitations State of California Guidelines; Permanent for benefit plan claims
04-05-11	W-2s / W-2 Reporting	Saved electronically.			AA+2	4	AA+6	29 USC 436; 5 years 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed R&T 19704; 6 year statute of limitations 29 CFR 516.2-6; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-06-00	Budget							
04-06-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-06-02	Annual Budget		Finance		CY+2	P	P	GC 53901; Budgets copy must be filed with the County State of California Guidelines; Permanent. Permanent refers to one final copy of the approved budget. Working copies can be destroyed after use.
04-06-03	Budget Adjustments		Finance		AA+1	1	AA+2	State of California Guidelines; 2 years after audit
04-06-04	Budget Working Papers	Includes proposed budgets, and all work papers leading up to final annual budget.	All Depts		AA+1	1	AA+2	State of California Guidelines; 2 years after audit
04-06-05	Mid-year Budget Reports	Approved by the board of trustees.	Finance		AA+1	1	AA+2	State of California Guidelines; 2 years after audit
04-07-00	Revenue							
04-07-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-07-02	Contract Services	Includes funds received from agencies working with the District.	Finance		AA+1	3	AA+4	CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-07-03	Retiree Medical Payments		Finance		AA+1	3	AA+4	CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-07-04	Miscellaneous Receivables		Finance		AA+1	3	AA+4	CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-07-05	Property Tax Revenue	Includes assessments, benefit assessments and other property tax related revenue.	Finance		AA+1	2	AA+3	CCP 338; Statute of limitations, 3 years for action State of California Guidelines; 3 years after audit
04-07-06	Rent Revenue		Finance		AA+1	3	AA+4	CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit

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04-08-00	Fixed Assets							
04-08-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-08-03	Inventory Reconciliation				AA+4		AA+4	CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-08-02	Property & Equipment Files		Finance		LOE+2	2	LOE+4	CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit Administrative Decision: Maintain property and equipment fixed asset files for 4 years after disposal of equipment.

05-00-00 MATERIAL ACQUISITION & DISPOSITION

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05-01-00	Purchasing & Material Acquisition Records							
05-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
05-01-02	RFPs / RFIs / RFQs		All Depts		AC+5		AC+5	CCP 337; Statute of limitations State of California Guidelines; 5 years after audit for successful bids. Administrative Decision: 5 years after completion of project associated with the bid.
05-01-03	Bids - Successful		All Depts		AC+5		AC+5	CCP 337; Statute of limitations State of California Guidelines; 5 years after audit for successful bids. Administrative Decision: 5 years after completion of project associated with the bid.
05-01-04	Bids - Unsuccessful		All Depts		CY+2		CY+2	State of California Guidelines; Current year plus 2 for unsuccessful bids
05-01-05	Purchase Order Files		Finance		AA+4		AFP+4	CCP 337; Statute of limitations State of California Guidelines; 4 years after audit Administrative Decision: Maintain purchase orders for 4 years after final payment and close out of the purchase order. Administrative Decision: Maintain purchase orders for 4 years after final payment and close out of the purchase order.
05-01-06	Equipment & Material Disposition	Includes fixed asset and vehicle disposals	Finance		AA+2	2	AA+4	CCP 337; Statute of limitations of 4 years State of California Guidelines; 4 years after audit
05-01-07	Asset Workpapers	Includes the depreciation entries from the CPA	Finance		AA+2	2	AA+4	CCP 337; Statute of limitations of 4 years State of California Guidelines; 4 years after audit
05-01-08	Warranties	Equipment warranties from providers	IT		LOS+2		LOS+2	State of California Guidelines; Life of the equipment plus 2 years.

06-00-00 HUMAN RESOURCES

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
06-01-00	Personnel Data Records							
06-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
06-01-02	Personnel Files - Full Time	Includes benefit plan and insurance paperwork, Personnel Action Forms and payroll forms, original application, training certificates, professional development, performance evaluations, employment contracts /agreements (not including union negotiations and resulting contracts / agreements), I-9, payroll forms (tax, deferred compensation, direct deposit and benefit payments), employment verification, exit interview questionnaires, disciplinary actions and miscellaneous communications.	HR	C	AT+1	6	AT+7	GC 60201d(12); 7 years after payment for employees. 29 CFR 1627.3 - 4; 3 years after termination 29 CFR 1602.30 - 32; 2 - 3 years after termination 29 CFR 516.5 - 6; 3 years after action 29 USC 1113; 6 years after date of last action GC 12946; 4 years after termination or action State of California Guidelines; 3 years after termination
06-01-03	Personnel Files - Extra Help	Part-time and seasonal employees. Includes benefit plan and insurance paperwork, Personnel Action Forms and payroll forms, original application, training certificates, professional development, performance evaluations, employment contracts /agreements (not including union negotiations and resulting contracts / agreements), I-9, payroll forms (tax, deferred compensation, direct deposit and benefit payments), employment verification, disciplinary actions and miscellaneous communications.	HR	C	AT+1	6	AT+7	GC 60201d(12); 7 years after payment for employees. 29 CFR 1627.3 - 4; 3 years after termination 29 CFR 1602.30 - 32; 2 - 3 years after termination 29 CFR 516.5 - 6; 3 years after action 29 USC 1113; 6 years after date of last action GC 12946; 4 years after termination or action State of California Guidelines; 3 years after termination
06-01-04	Personnel Medical Files		HR	C	AT+1	29	AT+30	8 CCR 15400; Maintain reports LC 110 - 139.6; 5 years for auditing LC 6410; OSHA, maintain 29 CFR 1910.1020; 30 years after employee termination State of California Guidelines; 30 years after termination
06-01-05	I-9 Forms	Maintained in a separate binder for reference.		C	AT+3		AT+3	USCIS Form I-9; Maintain for 3 years after completion or 1 year after employment is terminated, whichever is longer. Administrative Decision: Maintain for 3 years after termination to follow the longest retention on the I-9 Form guidelines.
06-01-06	DMV Pull Notice Program	Maintained in the personnel file.	HR		S		S	VC 1808.1; must pull record at least every 12 months

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06-02-00	Personnel Management Records							
06-02-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
06-02-02	Position Information/Specifications/Job Descriptions	Electronic on the District server and in NEOGOV.	HR		S+2		S+2	State Recommendation; 2 years after superceded
06-02-03	Employee Training Programs	Sign-in sheets, handouts, consultant training programs and other program information for general employee training. Does not include safety personnel.	HR		CY+7		CY+7	29 CFR 1627.3(b); 1 year for training records GC 12946; 4 years after termination GC 6250; PRA, confidential record status State of California Guidelines; Current year plus 7 years for non-safety training records. Current year plus 2 years for certificates and designations training.
06-02-04	Salary/Benefit Surveys	Use CALPACS to retrieve and input classification information for positions.	HR		AC+2		AC+2	State of California Guidelines; 2 years after completion for public record requests.
06-02-05	EEOC Claims	Hired employees Applicants who filed a complaint:	HR		CY+3 AC+4	AT+4	AT+4 AC+4	GC 12946; 4 years after completion 29 CFR 1602.14; 1 year after action/change 29 USC 211c; Maintain, indefinite 29 USC 203m; Definitions 29 USC 207g; Definitions State of California Guidelines; 2 years after termination for general employees, 5 years after termination for safety employees
06-02-06	EDD Claim Forms	Includes unemployment claims.	HR		AT+4		AT+4	GC 12946; 4 years after completion 29 CFR 516.2; Maintain, indefinite 29 CFR 1602.14; 1 year after action/change 29 USC 211c; Maintain, indefinite 29 USC 203m; Definitions 29 USC 207g; Definitions State of California Guidelines; 3 years after termination/separation for unemployment records
06-02-07	FMLA Physician Certifications	Medical certifications for Family Medical Leave.	HR		AT+2	28	AT+30	8 CCR 15400; Maintain reports LC 110 - 139.6; 5 years for auditing LC 6410; OSHA, maintain 29 CFR 1627.3(b)(1); 1 year from action 29 CFR 1910.1020; 30 years after employee termination State of California Guidelines; 30 after completion/closure
06-02-08	Harrassment Claims	Claims not resulting in disciplinary action. Hired employees: Applicants who filed a complaint:	HR		CY+3 AC+4	AT+4	AT+4 AC+4	GC 12946; 4 years after completion 29 CFR 1602.14; 1 year after action/change 29 USC 211c; Maintain, indefinite 29 USC 203m; Definitions 29 USC 207g; Definitions State of California Guidelines; 2 years after termination for general employees, 5 years after termination for safety employees

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06-03-00	Personnel Recruitment Records							
06-03-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
06-03-02	NEOGOV Recruitment & Application System	Includes job flyers and announcements, practical test and assessment centers, applications, eligibility lists, recruitment response letters and general correspondence relating to the recruitment.	HR		IND		IND	Transitory Record; Databases are maintained while active
06-03-03	Oral Board Rating Sheets		HR		AC+4		AC+4	GC 12946; 4 years after completion/position filled 29 CFR 1602.14; 1 year after position filled 29 CFR 1627.3; 1 year after position filled State of California Guidelines; 3 years after completion/position filled
06-04-00	Safety & Training							
06-04-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
06-04-02	Injury & Illness Prevention Program		HR		CY+7		CY+7	29 CFR 1627.3(b); 1 year for training records GC 12946; 4 years after termination State of California Guidelines; Current year plus 7 years for non-safety training records. Current year plus 2 years for certificates and designations training.
06-04-03	Safety & Training Program	Program information and rosters of attendees. Includes Pesticide & Chemical Use & Training	HR		CY+7		CY+7	29 CFR 1627.3(b); 1 year for training records GC 12946; 4 years after termination State of California Guidelines; Current year plus 7 years for non-safety training records. Current year plus 2 years for certificates and designations training.
06-04-04	Safety Inspections	Includes binders with photos and comments on construction and other safety inspections performed by a third party safety consultant. Required by OSHA.	HR		AC+2	3	AC+5	29 CFR 1904.33; maintain OSHA reports for 5 years from the end of the calendar year they relate to. 8 CCR 14300.33; current year plus 5 years for OSHA 300 reports 8 CCR 10102; whichever is longer of the following: 5 years from date of injury; 1 year from date compensation was last provided; upon payment of all compensation due; when audit findings are final. State of California Guideline: 5 years after completed
06-04-05	Certifications	Includes CPR and other annually renewed certifications.	HR		CY+2		CY+2	8 CCR 3203; 1 year after completion of training State of California Guidelines; Current year plus 2 years for certifications and designations.

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06-04-06	Tailgate Meetings		HR		CY+3		CY+7	State of California Guidelines; Current year plus 7 years for training records. 8 CCR 3204; 1 year for IIPP training records 29 CFR 1627.3; 3 years for training records and notices
06-04-07	Respirator Fit Tests	Tests for individual employees.	HR		CY+2	P	P	8 CCR 3203; IIPP training, at least 1 year State of California Guidelines; 2 years after superseded for training materials. Individual training information maintained by employee is retained for termination/separation plus 2 years, per State of California Guidelines Administrative Decision: Permanent for long term potential medical issues and varying retention periods of the citations.
06-05-00	Workers Compensation & Risk Management							
06-05-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
06-05-02	Vector Control Joint Pool Authority	Includes excess workers compensation claims, audits, agreements, amendments and other formation documents. Used for claims over \$500,000. TPA maintains materials tracking the claims. VCJPA general administrative documents and correspondence.	HR		P CY+2, AR	P	P CY+2, AR	State of California Guidelines; Permanent for joint powers agreements for excess liability insurance. State of California Guidelines; Administrative Record, 2 year minimum requirement.
06-05-03	Audit Reports	Annual audits from VCJPA on the Third Party Administrator.	HR		AC+2	P	P	State of California Guidelines; Permanent for joint powers agreements for excess liability insurance. Administrative Decision: Maintain audit reports permanently to support the joint powers agreement.
06-05-04	Third Party Administrator	Includes correspondence and information on claims and adjustments for activities over the year. Acclamation Insurance Management Services.	HR		CY+2, AR		CY+2, AR	State of California Guidelines; Administrative Record
06-05-05	Workers Compensation Claims	Organized by year, then alphabetically and separated by public safety and general employees. Includes claim correspondence, doctor notes and other information on the claim. Maintained by the Third Party Administrator, and accessible electronically by the District.	HR		AT+2	P	P	8 CCR 15400; Maintain reports 8 CCR 15400.2; 5 years 8 CCR 10102; 5 years LC 129(a); 5 years for auditing State of California Guidelines; Permanent for workers compensation working files (claim files, reports, incidents). Originals filed with third party administrator.

06-00-00 HUMAN RESOURCES

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06-05-06	Incident Reports	Reports submitted by the associated department. Includes first aid and non-reportable incidents.	HR		AC+2	5	AC+7	42 USC 1983; Definitions 29 CFR 1904.2-7; OSHA recordkeeping GC 25105.5; 5 years after closure/completion 29 USC 1113; 6 years after date of last action, or 3 years after plaintiff had knowledge of breach or violation, whichever comes first. GC 910 - 913; 6 months to 1 year after event occurs. State of California Guideline; 7 years after settlement or closure
06-05-07	Workers Compensation Loss Reports	Received from the third party administrator	HR		CY+5		CY+5	8 CCR 15400; Maintain reports 8 CCR 15400.2; 5 years 8 CCR 10102; 5 years LC 129(a); 5 years for auditing State of California Guidelines; State recommends Permanent retention, but no relevant statutes; Risk Management Reports (including Loss Analysis Reports) are 5 years after completion/closure.
06-05-08	OSHA 300 Logs	Received from the third party administrator	HR		CY+5		CY+5	29 CFR 1904.33; 5 years for OSHA reports 8 CCR 14300.33; 5 years for OSHA 300 reports 8 CCR 10102; 5 years from date of injury State of California Guideline: 5 years after completed
06-05-09	Industrial Self-insurance Reports	Sent to the State annually. District performs the audit and sends the report to the State.	HR		CY+5		CY+5	29 CFR 1904.33; 5 years for OSHA reports 8 CCR 14300.33; 5 years for OSHA 300 reports 8 CCR 10102; 5 years from date of injury State of California Guideline: 5 years after completed
06-05-10	General Liability Loss Run Reports	Reports of litigated and non-litigated claims.	HR		AC+2	4	AC+6	29 USC 1113; 6 years after date of last action, or 3 years after plaintiff had knowledge of breach or violation, whichever comes first. State of California Guideline; 5 years after settlement or closure
06-05-11	General District Insurance Policies	Includes facilities, auto and other general insurance policies	HR		CY+2	P	P	CCP 337.2, 343, Statutes of limitations, 4 years 29 CFR 1920.1020; 30 years after termination for medical records. State of California Guidelines; Permanent for workers compensation insurance working files and for insurance policies. Maintain to support workers compensation claims and employee medical files.
06-05-12	Auto Accidents & Liability Claims	Handled by the third party administrator. Includes District copies of cases and claims. Bickmore Insurance Services.	HR		AC+2	3	AC+5	GC 25105.5; 5 years after final action on claim State of California Guideline; 5 years after settlement or closure
06-05-13	Vehicle Insurance Records	Handled through VCJPA	HR		CY+2	P	P	State of California Guidelines; Permanent for liability and property insurance

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06-06-00	CalPERS Records							
06-06-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
06-06-02	Plan Contracts & Plan Amendments		HR		S+2	P	P	GC 60201(12); 7 years after date of payment GC 12946; 4 years after submission or creation 29 CFR 1627.3(b)(2) EEOC/ADEA requires 1 year after benefit plan termination State of California Guidelines; Permanent for PERS documents
06-06-03	Correspondence		HR		CY+2, AR		CY+2, AR	State of California Guidelines; Current year plus 2 years general recommendation for local government agency records
06-06-04	Rate Changes	Supplied by PERS for rate changes.	HR		S+2	P	P	GC 60201(12); 7 years after date of payment GC 12946; 4 years after submission or creation 29 CFR 1627.3(b)(2) EEOC/ADEA requires 1 year after benefit plan termination State of California Guidelines; Permanent for PERS documents
06-06-05	Valuation Reports	Supplied by PERS for rate changes.	HR		S+2	P	P	GC 60201(12); 7 years after date of payment GC 12946; 4 years after submission or creation 29 CFR 1627.3(b)(2) EEOC/ADEA requires 1 year after benefit plan termination State of California Guidelines; Permanent for PERS documents
06-06-06	Audits	Performed at the request of CalPERS. Not completed on a regular basis.	HR		AA+1	P	P	State of California Guidelines; Permanent
06-07-00	Benefit Records							
06-07-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
06-07-02	Benefit Plan Documents	Includes benefit summaries, brochures, blank forms, rate sheets and other handouts for medical, dental, vision, flexible benefits, life insurance, long term disability and and employee assistance programs.	HR		S+4		S+4	GC 12946; 4 years after submission or creation 29 CFR 1627.3(b)(2) EEOC/ADEA requires 1 year after benefit plan termination State of California Guidelines; 2 years after superseded for benefit plan information.
06-07-03	Benefit Plan Management	Includes correspondence, reports and other management related benefit information.	HR		CY+4		CY+4	GC 12946; 4 years after submission or creation 29 CFR 1627.3(b)(2) EEOC/ADEA requires 1 year after benefit plan termination
06-07-04	Retiree Medical	Includes tracking information on rates and plan benefits and types for retirees.	HR		S+4		S+4	GC 12946; 4 years after submission or creation 29 CFR 1627.3(b)(2) EEOC/ADEA requires 1 year after benefit plan termination State of California Guidelines; 2 years after superseded for benefit plan information.

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06-07-05	COBRA Election Notices	Notices sent to former employees that they are eligible for COBRA. Elected - 36 month maximum for coverage Declined / No Response	HR		CY+3 CY+4		CY+3 CY+4	29 CFR 1627.3 - 4; 3 years after termination 29 CFR 1602.30 - 32; 2 - 3 years after termination 29 CFR 1650.202; 10 years from date of action for tax payments 29 CFR 516.5 - 6; 3 years after action 29 USC 1113; 6 years after date of last action State of California Guidelines; 4 years after completion/closure for denied benefit plan enrollment, permanent for benefit plan claims. Administrative Decision: Maintain notices for elected coverage for the current year plus 3 years to meet the maximum coverage period for COBRA.
06-08-00	Labor Relations Records							
06-08-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
06-08-02	Union Representatives / Organizations	Includes correspondence and reviews with labor organizations. Does not include negotiation information.	HR		CY+3	4	CY+7	GC 60201d(12); 7 years. 29 USC 211c; Maintain, indefinite GC 12946; 4 years after completion/position filled 29 CFR 516.6(2); 2 years for wage rate tables, etc. 29 CFR 1602.14; 1 year after action/change State of California Guidelines; Retain records for the current year they are drafted, plus two additional years.
06-08-03	Memorandums of Understanding		HR		P		P	29 USC 211c; Maintain, indefinite 29 CFR 516.5(b); 3 years State of California Guidelines; Recommend Permanent retention without relevant statutes or regulations cited.
06-08-04	Negotiations	Negotiations with labor groups and employees, and original Memoranda of Understanding. Documents include notes, notebooks, correspondence, and contracts for negotiations. Documents not part of the negotiations process including meeting notes and/or communications from labor / management meetings (e.g., approval/sign off of personnel rules).			CY+3 CY+3	P 4	P CY+7	GC 60201d(12); 7 years. 29 USC 211c; Maintain, indefinite 29 USC 203m; Definitions 29 USC 207g; Definitions GC 12946; 4 years after completion/position filled 29 CFR 516.6(2); 2 years for wage rate tables, etc. 29 CFR 1602.14; 1 year after action/change State of California Guidelines; Retain records for the current year they are drafted, plus two additional years, Permanent for information relating to the negotiations.

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06-08-05	Grievances	General Employees	HR		AT+4		AT+4	GC 12946; 4 years after completion 29 CFR 1602.14; 1 year after action/change 29 USC 211c; Maintain, indefinite 29 USC 203m; Definitions 29 USC 207g; Definitions State of California Guidelines; 2 years after termination for general employees
06-08-06	Appeals	Appeals based on grievances, disciplinary actions or other labor relations issues. Reinstated Denied	HR		AT+2 AC+2		AT+2 AC+2	GC 12946; Until resolved 29 CFR 1602.14; 1 year after action/change State of California Guidelines; 2 years after termination for general employees

07-00-00 COMMUNICATIONS

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07-01-00	Communications & Public Information							
07-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
07-01-02	Service Request & Work Order System	Used for service requests and work order creation.	Comm		IND		IND	Transitory Record; Databases are maintained while active
07-01-03	Press Releases	May include photographs with historical value.	Comm		EY+2, AR	5	EY+7, AR	State of California Guidelines; Current year plus 7 Administrative Decision: Review before destruction for potential historical content and reclassification to Historical Information/Events as a permanent record.
07-01-04	External Correspondence	Letters and memos sent outside.	Comm		CY+2		CY+2	State of California Guidelines; Administrative Record
07-01-05	Brochures & Flyers	Includes design templates and masters for brochures and flyers.	Comm		EY+2, AR	5	EY+7, AR	State of California Guidelines; Current year plus 7 Administrative Decision: Review before destruction for potential historical content and reclassification to Historical Information/Events as a permanent record.
07-01-06	Outreach	Includes letters, invitations and materials relating to outreach events.	Comm		CY+2		CY+2	State of California Guidelines; Maintain for the Current Year plus 2 years
07-01-07	Graphic Design	Includes images for designing posters and handouts.	Comm		ACT		ACT	Administrative Record; State of California Guidelines Administrative Decision: Maintain graphic design materials while actively used or relevant to publications.
07-01-08	OCVCD Alerts Newsletter	Planned for creation in the near future.	Comm		CY+2		CY+2	State of California Guidelines; 2 years after superseded for newsletters. Administrative Decision: Maintain for the current year plus 2 years and review annually for historical reference.
07-01-09	Translation Records	Includes translation of brochures and handouts maintained for Communications.	Comm		CY+2		CY+2	State of California Guidelines; Administrative Record
07-01-10	Continuing Education Logs	Includes attendance, hours and location of training.	Comm	C	CY+2		CY+2	29 CFR 1627.3(b); 1 year for training records State of California Guidelines; Current year plus 2 years for certificates and designations training.
07-01-11	Certification Records	New hire and current technician certifications.	Comm		AT+2		AT+2	29 CFR 1627.3(b); 1 year for training records State of California Guidelines; 2 years after termination/separation for certifications and designations
07-01-12	Public Correspondence	Thank you cards and letters for services rendered.	Comm		CY+2		CY+2	State of California Guidelines; Administrative Record

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07-02-00	General Information Technology							
07-02-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
07-02-02	Network Diagrams	Maintained perpetually in Visio. Document is dynamic and changes frequently.	IT	C	IND		IND	Transitory Record; Databases are maintained while active
07-03-00	Software & Licensing Records							
07-03-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
07-03-02	Process Outlines	Includes inhouse documentation on how to run a process, job actions or protocol for systems.	IT		ACT		ACT	GC 60200; Duplicate records may be destroyed at any point before the total retention period State of California Guidelines; Administrative Record
07-03-03	How-to Manuals	Handouts and screen shots on how to use equipment or software.	IT		ACT		ACT	Administrative Decision: Maintain while the software or equipment is actively used.
07-03-04	End User License Agreements	All EULAs are available electronically from the developers. No paper copies are maintained.	IT		AT	4	AT+4	CCP 337.2; Statutes of limitations of 4 years CCP 343; Statutes of limitations of 4 years 48 CFR 7.703; 3 years after final payment 48 CFR 4.705 et. seq; 4 years for contractor related records
07-03-05	Routine Building Surveillance Video	Monitors all building security	IT		CM+11M		CM+11M	Administrative Decision: Maintain surveillance videos for the current month plus 11 months to satisfy requirements under GC 34090.6 for municipal records. No citations relates specifically to special districts for routine building surveillance recordings.
07-04-00	Backup and Recovery Plans							
07-04-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
07-04-02	Cloud Backups	Hotspots maintained in two states. Each server performs an incremental backup one day a week.	IT		CW+1W		CW+1W	GC 60200; Duplicate records may be destroyed at any point before the total retention period State of California Guidelines; Current month plus 1 month for monthly backups, current week plus 2 weeks for weekly backups. Administrative Decision: Maintain weekly backups for the current week plus 1 week due to automatic backup processes.

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07-04-03	Onsite Backup	Daily incremental with weekly full and monthly full backups for all critical servers. Maintained onsite.	IT		6M		6M	GC 60200; Duplicate records may be destroyed at any point before the total retention period State of California Guidelines; Current month plus 1 month for monthly backups, current week plus 2 weeks for weekly backups. Administrative Decision: Daily backup with weekly and monthly full backups. Backups retained for up to 6 months.

08-00-00 SCIENTIFIC TECHNICAL SERVICES

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08-01-00	General Scientific Technical Services							
08-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
08-01-02	Presentations & Publications	Includes conference presentations on research and shared district activities and publications of data presented as required by the professional organization.	Sci Tech		P	P	P	State of California Guidelines; Current year plus 2 years minimum requirement for local agency records Administrative Decision: Maintain presentations and publications permanently for significant reference use.
08-01-03	Programatic EIR	Internal review report for self-monitoring.	Sci Tech		AC+2	P	P	27 CCR 15185(c); 5 years for self-audits State of California Guidelines: Permanent for CEQA self monitoring and environmental reviews
08-01-04	Rodenticide Surveys	CA Dept of Fish & Wildlife required survey information. New program required by the State.	Sci Tech		CY+2		CY+2	State of California Guidelines; 2 years for pest control records including pesticide applications, inspections and sampling, and other documents.
08-01-05	Vector Disease Surveillance Maps	Includes weekly updates to maps of disease locations. Sent to the public and to other publications sources.	Sci Tech		CY+2		CY+2	State of California Guidelines; 2 years for pest control records including pesticide applications, inspections and sampling, and other documents.
08-02-00	Outdoor Fish Facility							
08-02-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
08-02-02	Average Weight of Fish Use	Includes distribution to the public and what is used through techs. Potentially sensitive information from the public.	Sci Tech		CY+2		CY+2	State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-02-03	Fish Relocation	Includes weight of fish relocated to other tanks.	Sci Tech		CY+2		CY+2	State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-02-04	Field Collections	Tracking of fish collected from satellite locations.	Sci Tech		CY+2		CY+2	State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-02-05	Breeding Numbers	Tracks numbers of fish bred onsite.	Sci Tech		CY+2		CY+2	State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-03-00	Indoor Fish Facility							
08-03-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
08-03-02	Average Weight of Fish Use	Includes distribution to the public and what is used through techs. Potentially sensitive information from the public.	Sci Tech		CY+2		CY+2	State of California Guidelines; Current year plus 2 years minimum requirement for local agency records

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08-03-03	System Fish Inventory		Sci Tech		CY+2		CY+2	State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-03-04	Breeding Numbers	Tracks numbers of fish bred (fry) onsite.	Sci Tech		CY+2		CY+2	State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-03-05	Fish Relocation	Includes weight of fish relocated to other tanks.	Sci Tech		CY+2		CY+2	State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-04-00	Pesticide Research							
08-04-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
08-04-02	Pesticide Efficacy Tests	Used to research efficacy on pesticides	Sci Tech		CY+2	P	P	State of California Guidelines; 2 years for pest control records including pesticide applications, inspections and sampling, and other documents. Administrative Decision: Maintain pesticide efficacy testing permanently for significant reference use.
08-04-03	Pesticide Use Entries	Compliance records used to report to the RWQCB / SWRCB and USACE. Received from Operations and compiled for NPDES reporting.	Sci Tech		CY+3		CY+3	F&AC 14011.5 - 12; maintain and submit Pesticide Use Reports 3 CCR 6624; Maintain pesticide use reporting for 2 years Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. NPDES Manual Section II.B.2.e; Maintain for 3 years the date of the event or after filing of notice of termination.
08-05-00	Disease Surveillance							
08-05-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
08-05-02	Specimen Capture/Collection & Identification	Includes trap setting, tick flagging, bird netting, specimen identification and other insect and animal capture.	Sci Tech		CY+2		CY+2	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-05-03	Public Reporting Log	Reporting for dead animals used for lab testing. Phone call log. May include sensitive data; names, addresses, etc.	Sci Tech	C	CY+2		CY+2	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records

08-00-00 SCIENTIFIC TECHNICAL SERVICES

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
08-05-04	Animal Testing Log	Used to track testable and non-testable animals. May include sensitive data; names, addresses, etc.	Sci Tech	C	CY+2		CY+2	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-05-05	Raw Data Test Results	Includes an Excel spreadsheet of data from tests. Used to compile information for reporting.	Sci Tech		CY+2		CY+2	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-05-06	Disease Results	Includes a compilation of trapping, mosquito counts and test results. Used to report electronically to the California Vector Board of Disease Surveillance and Department of Public Health Services.	Sci Tech		CY+2		CY+2	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-05-07	Wild Bird Program	Surveillance for West Nile Virus. Experimental live bird research project which includes a contracted scientist. Used for disease trending, but not required for agency compliance.	Sci Tech		CY+2		CY+2	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records
08-06-00	Sample Testing							
08-06-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
08-06-02	Screening Tests	Specific to live birds for Wild Bird Program and mammals. If positive results, goes to secondary testing.	Sci Tech		CY+2		P	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records Administrative Decision: Maintain testing compilations permanently for reference and research purposes.
08-06-03	Titration Testing	Includes secondary end-point testing to determine level of infection in birds and mammals.	Sci Tech		CY+2		P	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records Administrative Decision: Maintain testing compilations permanently for reference and research purposes.

08-00-00 SCIENTIFIC TECHNICAL SERVICES

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
08-06-04	PCR Testing	Runs parallel to the screening and titration tests. Applies to dead birds, mosquitoes, live birds for Wild Bird Program, and mammals.	Sci Tech		CY+2		P	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records Administrative Decision: Maintain testing compilations permanently for reference and research purposes.
08-06-05	Testing Compilation	Includes trending information on completed tests. Maintained perpetually.	Sci Tech		CY+2	P	P	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records Administrative Decision: Maintain testing compilations permanently for reference and research purposes.
08-06-06	External Lab Testing	Results of testing completed by contract labs.	Sci Tech		CY+2		P	Department of Public Health Cooperative Agreement: Maintain records and report conspicuous or suspected adverse effects on humans or animals. State of California Guidelines; Current year plus 2 years minimum requirement for local agency records Administrative Decision: Maintain testing compilations permanently for reference and research purposes.
08-07-00	Lab Operations							
08-07-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
08-07-02	Equipment Calibrations	For both lab and operations equipment calibration.	Sci Tech		CY+3		CY+3	Department of Public Health Cooperative Agreement: Maintain calibration records for inspection. F&AC 14011.5 - 12; maintain and submit Pesticide Use Reports 3 CCR 6624; Maintain pesticide use reporting for 2 years 40 CFR 122.41; 3 years for calibration records
08-07-03	Biohazard Disposal	Hazardous waste manifests and disposal.	Sci Tech		CY+2	8	CY+10	40 CFR 122.21; 3 to 5 years State of California Guidelines; Current year plus 10 years for hazardous waste disposal documents.

08-00-00 SCIENTIFIC TECHNICAL SERVICES

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
08-07-04	Sample Chain of Custody	For internal calibration records.	Sci Tech		CY+3		CY+3	Department of Public Health Cooperative Agreement: Maintain calibration records for inspection. F&AC 14011.5 - 12; maintain and submit Pesticide Use Reports 3 CCR 6624; Maintain pesticide use reporting for 2 years 40 CFR 122.41; 3 years for calibration records

09-00-00 OPERATIONS

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
09-01-00	General Operations Administration							
09-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
09-01-02	Work Order Database	Access database used to process work orders.	Ops Admin		IND		IND	Transitory Record; Databases are maintained while active
09-01-03	Work Orders		Ops Admin		CY+2		CY+2	State of California Guidelines; 2 years plus the current year for service requests.
09-01-04	Service & Maintenance Contract Working Documents	Includes working documents for providers.	Ops Admin		AC+4		AC+4	CCP 337.2; Statutes of limitations CCP 343; Statutes of limitations 48 CFR 7.703; 3 years after final payment 48 CFR 4.705 et. seq; 4 years for contractor related records
09-02-00	Building Maintenance							
09-02-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
09-02-02	District Properties Maintenance Records	Includes work orders, inspection, repairs, cleaning, reports, preventative maintenance and complaints.	Bldg Maint		AC+2		AC+2	State of California Guidelines; 2 years plus the current year for maintenance projects.
09-02-03	Rental Properties Maintenance Records	Includes work orders, inspection, repairs, cleaning, reports, preventative maintenance and complaints.	Bldg Maint		AC+2		AC+2	State of California Guidelines; 2 years plus the current year for maintenance projects.
09-02-04	Capital Improvement Projects	Documents related to larger improvements to buildings and facilities. General Information & Correspondence Bid Documents & Project Tracking Contracts, Submittals, Bonds & Specifications	Bldg Maint		CY+2 AC+4 AC+4	 6 P	CY+2 AC+10 P	State of California Guidelines: Current year plus 2 years for correspondence and working documents CCP 337.15; 10 years State of California Guidelines; 10 years after project completion for capital improvement projects GC 4003, 4004, Maintain CCP 337.15; 10 years State of California Guidelines; Permanent for capital improvements
09-02-05	District Facility / Equipment Permits & Inspections	Includes permits required for operation of District property, and inspections of the facilities.	Bldg Maint		AE+2		AE+2	State of California Guidelines; Current year plus 2 years for municipal facility rental / use permits

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
09-03-00	Field Operations							
09-03-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
09-03-02	Daily Activity Logs	Compiled from each inspector and used for the pesticide usage reports. Information added to an Access database for reporting.	Field Ops		CY+2	P	P	F&AC 14011.5 - 12; maintain and submit Pesticide Use Reports Administrative Decision: Maintain daily activity logs permanently to support the pesticide usage reports.
09-03-03	Pesticide Usage Reports		Field Ops		CY+2	P	P	F&AC 14011.5 - 12; maintain and submit Pesticide Use Reports 3 CCR 6624; Maintain pesticide use reporting for 2 years
09-03-04	Pesticide Inventory		Field Ops		CY+2		CY+2	State of California Guidelines; Current year plus 2 years for pesticide documents
09-03-05	Release of Liability	Waiver form completed at each service visit	Field Ops		CY+2		CY+2	CCP 335.1; 2 years for action on injuries caused by neglect. State of California Guidelines; 2 years plus the current year.
09-03-06	Consent to Entry	Right of way for access to property.	Field Ops		ACT+2		ACT+2	State of California Guidelines; Current year plus 2 years for entry cards and service to property owners Administrative Decision: Maintain while property owner or occupant resides at the address or location, plus 2 years.
09-03-07	Blanket Warrant Completion Forms	Used to get court warrants to access property. Forms to support the warrant and completion of the work.	Field Ops		CY+2		CY+2	State of California Guidelines; Current year plus 2 years for entry cards and service to property owners
09-03-08	Spray Logs		Field Ops		CY+2	P	P	State of California Guidelines; Permanent recommendation for environmental related documents. Administrative Decision: Maintain spray logs permanently for potential exposure record support and environmental hazard tracking.
09-03-09	Contract Pest Control Logs & Work Orders	Used for fire ant extermination by contract pest control work. Work orders sent to the State for work distribution and pest tracking, and to the contractors to perform the work.	Field Ops		CY+2		CY+2	State of California Guidelines; 2 years for pest control records including pesticide applications, inspections and sampling, and other documents.
09-03-10	Human Case Investigations	Information coming from the OCHCA (Orange County Healthcare Agency) on individuals contracting diseases. Prompts the District to investigate source.	Field Ops		CY+2		CY+2	State of California Guidelines; Current year plus 2 years general recommendation for local government agency records

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
09-03-11	Pesticide Equipment Calibration		Field Ops		CY+2	3	CY+5	40 CFR 63.1367; Maintain equipment testing results for 5 years after completion. Department of Public Health Cooperative Agreement: Maintain calibration records for inspection. Administrative Decision: Maintain laboratory calibration records for 5 years after completion to follow federal requirements for pesticide producer laboratories.
09-04-00	Vehicle Maintenance							
09-04-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
09-04-02	Vehicle Maintenance Database	Excel spreadsheet use to track maintenance schedules.	Vehicle Maint		IND		IND	Transitory Record; Databases are maintained while active
09-04-03	Vehicle Replacement Schedule	Tracks life of vehicle, including mileage and vehicle usage in an Excel spreadsheet.	Vehicle Maint		LOV	2	LOV+2	State of California Guidelines state life of the vehicle plus 2 years for fuel, maintenance and repair records of vehicles. State does not reference any citations.
09-04-04	Vehicles Sent to Auction	Excel spreadsheet of vehicles sold.	Vehicle Maint		AC+2		AC+2	State of California Guidelines; Maintain auction records of surplus property disposal for 2 years after audit Administrative Decision: Maintain auction tracking for 2 years after completion of the auction.
09-04-05	Vehicle Ownership & Maintenance Records	Includes registration, pink slips, maintenance records and other documents relating to the vehicles.	Vehicle Maint		LOV	2	LOV+2	State of California Guidelines state life of the vehicle plus 2 years for fuel, maintenance and repair records of vehicles. State does not reference any citations. Administrative Decision: Maintain original pink slip until the vehicle is disposed. Copy pink slip prior to transfer of ownership. Follow State guidelines for damages resulting from sale of vehicle.
09-04-06	Mileage Reports	Internal report on mileage for each vehicle.	Vehicle Maint		CY+2		CY+2	State of California Guidelines; Current year plus 2 years for internal management reports
09-04-07	Diesel & Gas Smog Inspections		Vehicle Maint		AC+2		AC+2	State of California Guidelines; 2 years plus the current year for permits; may depend upon the agency. Administrative Decision: Maintain inspection records for 2 years after completion of the test to follow State retention for the CARB permit.
09-04-08	Fuel Usage & Tax Reports		Vehicle Maint		AA+4		AA+4	CCP 337; SOL of 4 years State of California Guidelines; 3 years after audit

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Series Number	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggestion	Inactive Suggestion	Total Required Retention	Citations & Research ©
09-04-09	Daily Vehicle Inspection Log	Inspection of vehicles by drivers prior to driving. Required by the DOT. Includes safety equipment, liquid levels, tire condition, appearance, operations, lights. Maintain the old and new books in the vehicle.	Vehicle Maint		CY+2		CY+2	State of California Guidelines; 2 years plus the current year.
09-04-10	Tire Disposal Records	Release slips from the recycler.	Vehicle Maint		CY+2	8	CY+10	40 CFR 122.21; 3 to 5 years State of California Guidelines; Current year plus 10 years for hazardous waste disposal documents.
09-04-11	Hazardous Waste Manifests	Used for disposal of oil filters, used oil, sweeping compound and other hazardous waste materials.	Vehicle Maint		CY+2	8	CY+10	40 CFR 122.21; 3 to 5 years State of California Guidelines; Current year plus 10 years for hazardous waste disposal documents.
09-05-00	Safety Committee							
09-05-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		CY+2, AR		CY+2, AR	Administrative Record; Maintain for the current year plus 2 years to follow the minimum State guidelines. Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
09-05-02	Agendas/Agenda Packets		Ops Admin		CY+2		CY+2	State of California Guidelines; Maintain for the Current Year plus 2 years
09-05-03	Minutes		Ops Admin		P		P	GC 60201(d)(3); Minutes of governing bodies, Permanent State of California Guidelines; Permanent



Orange County Mosquito and Vector Control District

Records and Information Management Program Policy

Policy No.	Established:	Date Amended:	Resolution No.
48	July 21, 2016	April 20, 2023	431, 555

1. PURPOSE

This Records and Information Management Program Policy (“Policy”) establishes comprehensive and uniform methods for the cost effective and efficient management of the Orange County Mosquito and Vector Control District’s (hereafter “Authority”) public records (including creation, utilization, maintenance, security, retention, storage, preservation, and destruction), in accordance with legal requirements and professional standards.

2. SCOPE

This Policy is established by the Authority in accordance with all relevant federal, state, and local laws, and contractual requirements. In particular, this Policy is established in accordance with the State records retention laws (Government Codes §60201, *et seq.*) as well as the California Public Records Act (Government Code §6250, *et seq.*). Additionally, where relevant to the particular needs of the Authority’s management of records, the Authority has incorporated provisions from professional standards and guidelines. All written or electronic documents, sound, or video works created by employees in the course of executing the Authority’s business are records under this policy regardless of whether they are managed in a formal process by the employee’s department or kept by an employee or their work unit for reference or any other purpose.

3. AUTHORITIES

The legal authorities and professional guidelines applicable to the management of Authority records include the following:

- 3.1. **Federal and State Law** Numerous Federal and State laws related to minimum record retention requirements and statutes of limitations apply to different types of records. Each record series listed in the Records Retention Schedules will have applicable laws cited.
- 3.2. **Government Codes §60200 et seq.** The principal provisions of California law applicable to Authority records retention are addressed in Government Code §60201, *et seq.*, which sets forth requirements for the retention and destruction of specific public records. This Policy establishes the procedures consistent with the provisions within the state law for the destruction of original public records which have been retained for at least the

minimum retention period and are no longer required by the Authority for business or historical purposes. The Policy also addresses the destruction of records which have been replaced by “Trusted Copies” (GC §60203) and the destruction of “Duplicate Copies” (GC §60200). Per subsections of the code, the state law provisions do not authorize the destruction of the following documents:

- a. Relates to formation, change of organization, or reorganization of the district.
 - b. An ordinance adopted by the district. However, an ordinance that has been repealed or is otherwise invalid or unenforceable may be destroyed or disposed of pursuant to this section five years after it was repealed or became invalid or unenforceable.
 - c. Minutes of any meeting of the legislative body of the district.
 - d. Relates to any pending claim or litigation or any settlement or other disposition of litigation within the past two years.
 - e. Is the subject of any pending request made pursuant to the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1), whether or not the district maintains that the record is exempt from disclosure, until the request has been granted or two years have elapsed since the district provided written notice to the requester that the request has been denied.
 - f. Relates to any pending construction that the district has not accepted or as to which a stop notice claim legally may be presented.
 - g. Relates to any nondischarged debt of the district.
 - h. Relates to the title to real property in which the district has an interest.
 - i. Relates to any nondischarged contract to which the district is a party.
 - j. Has not fulfilled the administrative, fiscal, or legal purpose for which it was created or received.
 - k. Is an unaccepted bid or proposal, which is less than two years old, for the construction or installation of any building, structure, or other public work.
 - l. Specifies the amount of compensation paid to district employees or officers or to independent contractors providing personal or professional services to the district, or relates to expense reimbursement to district officers or employees or to the use of district paid credit cards or any travel compensation mechanism. However, a record described in this paragraph may be destroyed or disposed of pursuant to this section seven years after the date of payment.
- 3.3. **Government Code §6200 et seq.** Except as otherwise provided by Government Code §60201 *et seq.*, Government Code §6200 *et seq.* provides that any Authority employee who is found guilty of willfully destroying (including altering, falsifying, mutilating, defacing, or stealing, in whole or in part) a public record may be punished by imprisonment of up to four years.
- 3.4. **Government Code §6250 et seq.** The California Public Records Act (Government Code §6250 *et seq.*) provides definitions for “writings” and “public records” for the purpose of determining which public documents are required to be disclosed to the public upon request, and which public documents are confidential or otherwise exempt from disclosure.
- 3.5. **Professional Standards and Suggested Retention Guidelines** Selected professional associations and other governmental agencies, such as the California Secretary of State, the Department of Justice, the City Clerk’s Association of California, and the Association of California Water Agencies, have published standards, model retention guidelines, and/or articles recommending retention periods for different types of records. Although these standards and guidelines are not binding upon the Authority, the Authority will take these documents into consideration in establishing the Authority’s Records Retention Schedules and, where applicable, the Authority will identify deviations from these suggested guidelines within the Records Retention Schedules.

4. DEFINITIONS

4.1 **Writing:** As defined by Government Code §6252(f), "Writing" means any handwriting, typewriting, printing, photo stating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored."

Thus, "Writing" is a comprehensive definition that includes the subsets of public records, trusted copies, confidential records, duplicate copies, non-record writings, vital records, historical records, active records, inactive records, electronic records and transitory records, as defined within this Policy.

4.2 **Non-record Writing:** Any writing which is not within the definition of a Record. Examples of "Non-record Writings" include writings that are not directly related to the conduct of the Authority's business and/or are used specifically for reference including, but not limited to, text books, brochures, catalogs, or seminar announcements.

4.3 **Record:** For retention purposes, a Record includes any writing containing information relating to the conduct of the business prepared, owned, used, or retained by the organization regardless of physical form or characteristics. Records include the subsets of trusted copies, confidential records, vital records, historical records, active records, inactive records, electronic records and transitory records, as defined within this Policy.

4.4 **Record Series:** A set of records which, as a whole, are created, stored and maintained together. "Record Series" are used as a method to organize records by function and/or document type within the Authority. Examples of different "Record Series" include, but are not limited to, the following:

- Contracts
- Purchase Orders
- Resolutions
- Minutes of official meetings
- Time Cards
- Financial Statements.

4.5 **Trusted System:** As defined by GC §12168.7(c), and 2 CCR §22620, *et. seq.*, "Trusted System" means a combination of techniques, policies, and procedures for which there is no plausible scenario in which a document retrieved from or reproduced by the system could differ substantially from the document that is originally stored."

Thus, a "Trusted System" includes any method of creation, management and/or storage of an Official Record, as defined within this Policy.

4.6 **Trusted Copy:** A "Trusted Copy" is a copy of an originally created record if the copy is created on a Trusted System. "Trusted Copies" are photographically or electronically generated documents controlled by daily operational procedures and policies to ensure reasonable expectations of document integrity, free from physical or electronic additions, subtractions or other modifications that would change the content of the original document.

Once a "Trusted Copy" is created, it will replace the original source document, and the "Trusted Copy" must then be retained as the Official Record in accordance with the requirements of this Policy and the Records Retention Schedules.

4.7 **Official Record:** An "Official Record" is the original record or "Trusted Copy" having the legally recognized and enforceable quality of any writing containing information related to the conduct of the Authority's business.

- 4.8 **Duplicate Copy:** A record that is a copy of an Official Record if the copy is not within the definition of a “Trusted Copy”. In addition to hard-copies of Official Records, “Duplicate Copies” also include, but are not limited to, database backups or other copies of electronic records.
- 4.9 **Confidential Record:** There are many sources of legal authority that define a “Confidential Record” including, but not limited to, the *California Public Records Act*, Government Code §6250 through §6270. Therefore, it would be impractical to list all definitions of a “Confidential Record” within this Policy.
- In general, a “Confidential Record” is any record not disclosed to the public unless directed by court order. Contact the Authority Attorney’s Office to verify confidentiality of a document.
- 4.10 **Vital Record:** Includes records that are needed to continue or resume basic Authority operations in the event of a disaster.
- 4.11 **Historical Records:** Records valuable to future researchers that document accomplishments, changes, and growth of the Authority.
- 4.12 **Active Records:** Records referenced and readily accessible in the general conduct of current Authority business.
- 4.13 **Inactive Records:** Records that are no longer referenced, nor required to be readily accessible, in the general conduct of current Authority business. Such records may be stored at an off-site storage location or within the work area during their required retention period.
- 4.14 **Retention Period:** A “Retention Period” is the length of time that a particular record is retained by the Authority before it is disposed of in accordance with this Policy. The “Retention Periods” for Authority records are identified on the Records Retention Schedules.
- 4.15 **Records Retention Schedules:** “Records Retention Schedules” list all record series’ which are prepared, owned, used, or retained by the Authority, and identify the required retention period for each record series. The “Records Retention Schedules”, and any amendments or updates, are approved by Board of Directors Resolution No. 431.
- 4.16 **Citation(s):** “Citations” listed in the Records Retention Schedules are the legal bases for a minimum retention period, as required by federal, state, regional and/or local governmental agencies.
- 4.17 **Office of Record (OOR):** The department within the Authority that is responsible for maintaining a particular record series in accordance with this Policy and the Records Retention Schedules is considered the “Office of Record”. The Records Retention Schedules identify the “OOR” for each record series. Typically, the “OOR” is the department that originates the record. Exceptions may be noted on the Records Retention Schedules.
- 4.18 **Transitory Records:** A writing with only transitory (short-lived) value since the information is used for a relatively short period of time. Examples include, but are not limited to, the following documents that are not retained in the ordinary course of business:
- Preliminary drafts
 - Notes
 - Interagency/intra-agency memoranda
 - Voicemail
 - Handheld recorders

4.19 **Electronic Records:** Records that contain information readable by machine or computer, and which may include information such as text, numbers, graphs, line drawings, pictures, images, video or sound are considered “Electronic Records”. Examples of “Electronic Records” include, but are not limited to, the following:

- Audio or video recordings
- Electronic mail
- Databases
- Digital images
- Presentation graphics
- Word processing files
- Spreadsheet files
- Voicemail

“Electronic Records” reside on, but are not limited to, media such as magnetic disks or tapes, audio or video cassettes, optical disks, DVDs, CDs, hard drives, or memory sticks.

4.20 **Electronic Mail (E-mail):** Messages and communications transmitted over internal and external networks are considered “Electronic Mail”. The Authority considers “Electronic Mail” a transitory record, and the Authority’s policy on “Electronic Mail” is addressed in Section 6.1.7.

4.21 **Databases:** “Databases” consist of electronic files and fields of data, which manage and store information useful to the department or division. “Databases” are modified over time through the addition, deletion, or modification of data. “Databases” may be maintained by the Authority or hosted by outside sources. The specific policy regarding databases can be found in Section 6.1.8.

4.22 **Media:** The physical format in which a record is maintained including, but not limited to, paper, photographic, micrographic, computer storage, and any other recording or storage method.

4.23 **Indexes and Metadata:** Information supporting a record that is unique and distinguishes one record from another. “Indexes” and “Metadata” may include, but are not limited to, record titles, record series codes, sequential identification numbers, dates, Office of Record, project number, account number, or other source information describing the record’s contents. Such information, in and of itself, does not constitute a record.

5 RESPONSIBILITIES

Active management of the Authority’s records is required to ensure that the records are properly maintained. This section identifies elected officials and staff members responsible for managing the Authority’s records.

5.1 Board of Trustees

The Board of Trustees reviews and approves this Policy, the Records Retention Schedules, and any amendments to either the Policy or the Records Retention Schedules.

5.2 Authority Manager

The Authority Manager (or designee) shall be responsible for administering this Policy.

5.3 Authority Attorney

The Authority Attorney (or designee) shall be responsible for the following:

- a. Providing legal review to any proposed amendments to this Policy or the Records Retention Schedules.
- b. Providing legal review of changes in the law relating to this Policy and the Records Retention Schedules.
- c. Notifying the affected OOR and the Clerk of the Board when the Authority must suspend the destruction of records due to pending or potential litigation, discovery requests, or for any other reason.

- d. Reviewing all requests for records destruction and exercising discretion to approve or deny requests for destruction in accordance with this Policy.
- e. Forwarding all approved requests for destruction to the Clerk of the Board.

5.4 Clerk of the Board

The Clerk of the Board (or designee) shall be responsible for the following:

- a. Implementing and coordinating the Authority's Records and Information Management (RIM) program.
- b. Appointing a Clerk of the Board to assist the Clerk of the Board in the administration of this Policy.
- c. Disseminating information and providing RIM program training to departments.
- d. Establishing and maintaining a program to assist departments in the destruction of records once their respective retention periods have expired.
- e. Assisting all departments in complying with this Policy.
- f. Providing written notification to the Authority Manager and Department Director of violations of the Records Retention Schedules and this Policy.
- g. Performing periodic audits to assist departments in complying with the Records Retention Schedules and this Policy.
- h. Providing written notification to the Authority Manager and Department Director of audit discrepancies within departments.
- i. Providing review of changes in records management practices relating to this Policy and the Records Retention Schedules.
- j. Providing review of any proposed amendments to this Policy or to the Records Retention Schedules and coordinating comments to prepare recommendations for approval by Board of Trustees.
- k. Receiving Authority Attorney approved requests for records destruction for final review and processing.
- l. Maintaining the Official Record of all documents related to the Authority's RIM program, and any amendments or updates thereto, including the following:
 - Policy
 - Records Retention Schedules
 - Lists of Records Coordinators and alternates
 - Master Index of Record Inventory Lists, as prepared by each department
 - Requests for Destruction of Records
 - Authorizations to Destroy Records
 - Certifications of Destroyed Records

5.5 Department Directors

Department Directors are responsible for the following:

- a. Administering the Authority's RIM program in their respective departments and overseeing that Policy parameters are implemented in a timely manner.
- b. Appointing a Records Coordinator, and an alternate, to work with the Authority's Records Manager to implement this Policy. Large departments with several divisions may have multiple Records Coordinators and alternates.
- c. Establishing and maintaining an inventory of departmental records and providing an updated copy to the Clerk of the Board, when requested. The inventory shall identify the following aspects of each record:
 - Associated records series
 - Activity status (e.g. active, inactive)
 - Media format of the Official Record
 - Importance (e.g. vital, historical, confidential), where applicable

- d. Coordinating with the Clerk of the Board in the development of a departmental Records Retention Schedule.
- e. Ensuring the security of records that have been identified as confidential.
- f. Periodically reviewing its departmental Records Retention Schedule to ensure that the schedule is complete, current and accurate.
- g. Providing the Clerk of the Board written proposed amendments to the Records Retention Schedule, when needed.
- h. Notifying the Clerk of the Board of any information received regarding legal issues related to the retention of records within their department.
- i. Reviewing proposed changes to the Records Retention Schedule, as prepared by the Clerk of the Board and Authority Attorney before presentation to the Board of Trustees for final adoption.
- j. Reviewing requests for the destruction of departmental records as authorized by this Policy and the Records Retention Schedules and forwarding such requests to the Authority Attorney.
- k. Ensuring the destruction of Duplicate Copies, Transitory Records, and Non-Records in accordance with this Policy.
- l. Providing written notification to the Authority Manager and the Clerk of the Board of any discrepancies or violations of this Policy or the Records Retention Schedule within their department.

5.6 Records Coordinators

The Records Coordinator(s) for each department, under the direction of the Department Director, are responsible for:

- a. Creating an index of department records series, and working with the Clerk of the Board, or designee, to develop a Records Retention Schedule.
- b. Informing and updating employees in the department about this Policy and the department's Records Retention Schedule.
- c. Ensuring that active records within the department are maintained according to methods described in this Policy and the department's Records Retention Schedule.
- d. Maintaining the security of records that have been identified as confidential.
- e. Maintaining a master inventory of all department records kept internally or at off-site storage facilities.
- f. Monitoring all records that are sent off-site for storage to ensure the records are properly packaged and labeled, accurately and completely inventoried, and assigned proposed destruction dates.
- g. Coordinating all requests to retrieve documents from off-site storage and ensuring that documents are returned to off-site storage in a timely manner.
- h. Annually reviewing records and preparing a list of records eligible for destruction when the retention period has expired, as described in this Policy and the Records Retention Schedule.
- i. Providing written notification to their Department Director of any discrepancies or violations of this Policy or the Records Retention Schedule within their department.

5.7 Authority Staff

Any Authority staff member who routinely works with the Authority's records, as required by their assignment, is responsible for:

- a. Reviewing this Policy and their department's Records Retention Schedule.
- b. Maintaining the security of records that have been identified as confidential.
- c. Retaining Duplicate Copies, Transitory Records and Non-records only as long as they are of direct importance to the current operation of their department.
- d. Surrendering all Authority records to their supervisors, the Clerk of the Board, Authority Manager, or Authority Attorney, when requested.

- e. Providing written notification to their Records Coordinator(s) and Department Director of any non-compliance with this Policy or the Records Retention Schedule.

6 POLICY

The Policy for the management, storage and preservation, and destruction of records is as follows:

6.1 Management of Records

6.1.1 Public Records Requests

All public records requests will be handled by the Clerk of the Board, or designee.

6.1.2 Access Controls

All documents, writings, or other forms of information produced or acquired by employees in the course of their duties are the exclusive property of the Authority. Employees shall have no expectation of privacy relating to Authority records.

When it is necessary for employees to work on documents away from the Authority, those documents must be returned to the Authority, and all copies deleted from the outside location, within 72 hours of final use or reference. Employees shall not have Authority records in such places as private homes, or on their own or other private computer equipment or media, except as provided above.

6.1.3 Migration of an Original Record to a Trusted Copy

To ensure the accuracy of a Trusted Copy, employees of the OOR must follow the department's approved process before replacing an original record. The process must be approved by the Clerk of the Board.

Before designating a record as a Trusted Copy, legibility must be validated and indexes or metadata confirmed as accurately reflecting the content of the original record.

Once the Trusted Copy has been validated and designated as the Official Record, the original record shall be immediately destroyed in the approved manner.

6.1.4 Vital Records

Vital Records are those records needed to continue business operations in the event of a disaster and will be identified as such on the Records Retention Schedules. Each department will be responsible for defining a Business Continuity Plan that includes the protection and maintenance of vital records. Examples of protection include, but are not limited to:

- Storing hard copies in a fire-resistant filing cabinet or area, or in a locked vault, either on site or off site.
- Storing duplicate hard copies at a secure offsite facility for the duration of the retention life of the vital record.
- Providing regular back-ups for electronic vital records.
- Printing vital records on acid-free, archival quality paper.
- Maintaining:
 - A list of physical locations of vital records storage facilities and systems.
 - Access codes, passwords and/or keys for facilities and systems.
 - Equipment used to store vital records or needed to access electronically stored vital records.
 - An inventory of vital records within the facility.
 - Procedures for accessing the vital records.

6.1.5 Historical Records

Historical Records are records that are valuable to future researchers to document the accomplishments, changes, and growth of the Authority. Record Series' that may contain historical records will be identified within the Records Retention Schedules. Historical Records may be maintained within each department based on individual departmental procedures or forwarded to the Clerk of the Board's office for archival storage.

In the normal course of business, the historical value of a record may not be apparent. Routine business practices may cause certain records to be destroyed before or after historical value is determined.

6.1.6 Confidential Records

There are many sources of legal authority to exempt a record from disclosure including, but not limited to, the California Public Records Act, Government Code §6250 through §6270. It would be impractical to list all definitions of "confidential" records in this Policy. If there is any question as to whether a particular record should be designated as "confidential," the Department Director will consult the Authority Attorney.

Confidential records must be maintained with sufficient security, and in accordance with applicable laws, to protect their contents from unauthorized access. Departmental procedures to ensure the security of confidential records will be the responsibility of the Department Director.

6.1.7 E-mail Communication

E-mail messages and any electronic attachments will be reviewed regularly to determine relevance to current Authority business. When relevant, the e-mail must be converted to an electronic record, or printed in hard copy, and retained with the associated topic or record series (e.g. project file, purchase order, professional services agreement) for the required retention period as designated in the Records Retention Schedules.

Routine e-mail messages are comparable to telephonic communications and are considered either Transitory Records or Non-records. Such e-mail is not intended to be retained in the ordinary course of Authority business, and the informational content of such communications is neither necessary nor intended to be preserved for future Authority use or reference.

E-mail systems are not intended to be, and will not be, used for the electronic storage or maintenance of official records.

6.1.8 Databases

For records retention purposes, the Authority considers all databases, whether residing on Authority systems or hosted by an outside source, to be Transitory Records. The blanket retention period for databases is "Until Superseded" to reflect that only the current version has informational value to the Authority.

The OOR that uses, maintains, and modifies a database must assure the information contained within the database is correct and accurate, and has the obligation to produce information from the database, as needed, to perform Authority business. Due to the transitory nature of databases, periodic reports produced from a database, and used for administrative, fiscal, legal, or historical purposes, may become Official Records. Reports designated as Official Records must be maintained in accordance with the Records Retention Schedules.

For example, the Authority's Annual Budget Report captures the financial position at the end of a fiscal year, and is used to inform the Board of Directors, staff, and citizens of the Authority's financial state. Thus, the report must be retained for the retention period designated in the Records Retention Schedule to reflect operational needs.

6.2 Storage and Preservation of Records

6.2.1 Active Records

Storage and preservation methods for active Official Records must be approved by the Clerk of the Board and meet all the following minimum specifications:

- a. Records must be stored and maintained using complete inventories and accurate indexes which allow them to be identified, retrieved, and disposed of in an expeditious manner.
- b. Records must be maintained so they are readily accessible to conduct current Authority business.
- c. Storage systems for Official Records will accommodate hard-copy or electronic records and must also conform to the requirements of a Trusted System. Migration of original records to electronic form requires a process that complies with Section 6.1.3 of this policy.

6.2.2 Inactive Records

Inactive records may be stored in a secured Authority facility or stored by a commercial service provider. An Off-site storage facility must:

- a. Meet applicable state and local codes.
- b. Provide protection from fire and intrusion.
- c. Provide reasonable access to records in a timely manner.

Each department shall maintain an inventory of its inactive records in storage. Prior to sending records to storage, Duplicate Copies, Transitory Records, and Non-Records must be removed and destroyed in accordance with this Policy.

6.3 Destruction of Records

6.3.1 Destruction of Original Records After Migration to a Trusted Copy

Once an original record has been migrated to a Trusted Copy, in accordance with the procedures for creating a Trusted Copy, the original record shall be immediately destroyed in the approved manner.

6.3.2 Destruction of Duplicate Copies

No Duplicate Copy will be maintained longer than the retention period of the Official Record and may be destroyed at any time within the retention period.

Department Directors will ensure that employees follow the established procedures within Section 7 of this Policy. Prior to the destruction of a Duplicate Copy, the employee shall ensure that:

- a. The writing is, in fact, a Duplicate Copy and not an Official Record.
- b. The writing is no longer required for the operational needs of the department.

Duplicate Copies of certain records may be requested by, and provided to, outside entities via the *California Public Records Act*, legal discovery, or other valid and approved methods of dispersion. The Authority realizes that it neither has control over, nor can it enforce the storage, management, and disposal of, Duplicate Records released to outside entities.

6.3.3 Destruction of Transitory Records

A Transitory Record may be destroyed at any time. Prior to the destruction of a Transitory Record, the employee shall ensure that:

- a. The writing is, in fact, a Transitory Record and not an Official Record.
- b. The writing is no longer required for the operational needs of the department.

6.3.4 Destruction of Non-Records:

A Non-Record may be destroyed at any time. Prior to the destruction of a Non-Record, the employee shall ensure that:

- a. The writing is, in fact, a Non-Record.
- b. The writing is no longer required for the operational or reference needs of the department.

6.3.5 Destruction of Information on Obsolete Electronic Equipment

Certain electronic equipment, including Trusted Systems, used by the Authority may contain methods of electronic storage of Authority information. This information may be captured and stored as the equipment is used in the normal course of business.

The Authority understands that, as electronic equipment and technology change, information processing systems and new storage methodologies may allow for the capture of confidential and non-confidential Authority information.

Prior to decommissioning the equipment, the responsible department shall ensure that all information relating to Authority business will be deleted or otherwise made illegible from any data storage systems on or within the equipment. Under no circumstances shall any electronic equipment be released from Authority property for recycling, destruction or other disposition until the Authority information has been deleted. Written confirmation of the destruction of the information will be provided to the Clerk of the Board.

6.3.6 Destruction of Non-paper Media Records

Official Records stored on non-paper media must be destroyed in a manner consistent with this Policy. Documentation for the destruction of these records shall be prepared and retained in accordance with Section 7 of this Policy.

After all Official Records stored on non-paper media (e.g. magnetic tape, disks, diskettes or other magnetic medium) have been destroyed, the medium itself may be reused, recycled or destroyed.

7 PROCEDURES

The Procedures for the management, storage and preservation, and destruction of records are as follows:

7.1 Access to Electronic Records Systems

A Department Director, or designee, shall approve access to electronic records systems for any employees, contract employees, consultants, or volunteers, as needed to fulfill the requirements of their employment.

Any electronic records system is subject to audit on a periodic basis. An audit may include operations performed on the database, the date and time an operation occurred and by whom, the database record number, the database index and/or metadata associated with the record, or any other pertinent data where practical.

7.2 Process for Scanning and Imaging of Authority Records and Documents

Laserfiche is the Authority's document management system for archiving electronic Trusted Copies and for electronic copies of documents for which there is no legal authorization for destruction (e.g. records affecting title to real property or liens thereon; minutes, ordinances, or resolutions of the legislative body or of a Authority board, agency, or commission). These documents must be stored within **Laserfiche** as a Portable Document Format for Archiving (PDF/A), indexed as required by this Policy, and searchable utilizing Optical Character Recognition (OCR).

Laserfiche is also used by departments as an operational tool for access and storage of documents related to current Authority business.

Procedures for scanning a hard-copy document as a PDF/A image for storage in **Laserfiche** as an Official Record shall be established and reviewed periodically by each department, based upon their specific needs. Priority shall be given to those records that must be retained on a permanent basis, and to those records which need to be frequently retrieved. Examples of records eligible for scanning include, but are not limited to, the following:

- Ordinances & Resolutions
- Minutes
- Plans and Permits
- Contracts and Agreements
- Approved Construction Plans
- Purchase Orders, Time Cards, and other financial records

Departments shall review and purge unnecessary documents from their records prior to scanning. Purging involves evaluating documents within a record, and discarding documents determined to be Transitory Records, Duplicate Copies, or Non-Records.

After the PDF/A images are created, the department shall verify the images are legible and complete. Images will be verified, indexed, and the OCR process completed as soon as possible after scanning occurs.

When creating an electronic Trusted Copy, the department must determine that the original record has been successfully transferred into electronic format as defined above. The original record will then be destroyed in accordance with this Policy.

Non-scanned images must be imported into **Laserfiche** in PDF/A format, indexed and the OCR process completed, thereby meeting all the same requirements as described above for scanned images.

These procedures will be evaluated by the Clerk of the Board and updated, as needed.

7.3 Destruction of Official Records

Official Records, for which the retention period identified on the Records Retention Schedules has elapsed, will be destroyed in accordance with this Policy. Unless placed on legal hold by the Authority Attorney, records designated for destruction must be destroyed within the calendar year after the record expires.

A record that expires during the current calendar year must be destroyed by December 31st of the following calendar year. For example:

<u>If expiration occurs on:</u>	<u>Then destroy no later than:</u>
January 1, 2015	December 31, 2016
December 31, 2015	December 31, 2016

Periodic reviews of records will be performed by Records Coordinators. Additionally, to ensure compliance with this Policy and the Records Retention Schedules, the Clerk of the Board will

annually designate a date for departments to review their records and prepare requests for destruction.

Records for which the retention period has elapsed must be identified and included on a Destruction Approval Form, which is signed by the Department Director and forwarded to the Clerk of the Board. The Clerk of the Board will review the form for completeness and then forward the form to the Authority Attorney (or designee) for approval along with a complete inventory listing of the records to be destroyed.

Upon approval, the Authority Attorney shall return the form and inventory listing to the Clerk of the Board for final review and processing.

Hard-copy records approved for destruction must be destroyed by the Clerk of the Board (or designee) using one of the following methods:

- **Recycle Bin:** Expired documents that are not confidential.
- **Shredding:** All other records approved for destruction.

NOTE: Confidential documents must be shredded by the Clerk of the Board's designee responsible for the destruction of those records. Commercial services may be used for destruction of paper documents, if destruction is completed at Authority facilities.

Destruction of Official Records in electronic format must follow the same approval process as outlined above for the destruction of hard-copy records. Upon approval, electronic records must be destroyed by the Clerk of the Board (or designee) using methods that permanently delete the records.

The destruction process must include all Duplicate Copies of the Official Record.

Following the destruction of records, the Clerk of the Board (or designee) shall certify that the records have been destroyed. All certificates of destruction shall be maintained by the Clerk of the Board.

RESOLUTION NO. 555

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE ORANGE COUNTY MOSQUITO
AND VECTOR CONTROL DISTRICT**

**UPDATING DISTRICT RECORDS RETENTION SCHEDULE PURSUANT TO GOVERNMENT
CODE SECTION 60201**

WHEREAS, pursuant to Government Code Section 60201, subdivision (b), a legislative body of a district may destroy or dispose of any record that is not expressly required by law to be filed and preserved;

WHEREAS, pursuant to Government Code Section 60201, subdivision (b) (2), the legislative body of a district may, by resolution, adopt and comply with a record retention schedule that complies with the guidelines provided by the Secretary of State pursuant to Section 12236, that classifies all of the district's records by category, and that establishes a standard protocol for destruction or disposition of records;

WHEREAS, the Orange County Mosquito and Vector Control District (hereafter "District") desires to update its records retention schedule that save time, money, and District resources when retaining and destroying records; and

WHEREAS, pursuant to Government Code Section 60201, subdivision (d), a district may not dispose of any record that is any of the following: 1) relates to formation, change of organization, or reorganization of the district; 2) an ordinance adopted by the district, unless the ordinance has been repealed, or is otherwise invalid or unenforceable and has been retained for five years; 3) minutes of any meeting of the legislative body of the district; 4) relates to any pending claim or litigation or any settlement or other disposition of litigation within the past two years; 5) is the subject of any pending request made pursuant to the California Public Records Act; 6) relates to any pending construction that the district has not accepted or as to which a stop notice claim legally may be presented; 7) relates to any nondischarged debt of the district; 8) relates to the title to real property in which the district has an interest; 9) relates to any nondischarged contract to which the district is a party; 10) has not fulfilled the administrative, fiscal, or legal purpose for which it was created or received; 11) is an unaccepted bid of proposal, which is less than two years old, for the construction or installation of any building, structure, or other public work; or 12) specifies the amount of compensation paid to district employees or officers or to independent contractors providing personal or professional services to the district, or relates to expense reimbursement to district officers or employees or to the use of district paid credit cards or any travel compensation mechanism and has not been retained for seven years from the date of payment.

WHEREAS, the record retention schedule complies with the requirements of Government Code Section 60201, subdivision (b)(2), as it complies with the guidelines provided by the Secretary of State pursuant to Section 12236, classifies all of the District's records by category, and establishes a standard protocol for destruction or disposition of records; and

WHEREAS, the record retention schedule does not call for the destruction of documents prohibited by Government Code Section 60201, subdivision (d).

NOW, THEREFORE, THE BOARD OF TRUSTEES OF ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT, DOES HEREBY RESOLVE that the records retention schedule described in is hereby adopted as the standard protocol for the destruction and disposition of the District's record.

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 20th day of April 2023, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

Peggy Huang, President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on April 20, 2023:

APPROVED AS TO FORM:

Cecilia Hupp, Secretary

Alan R. Burns, District Counsel



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

April 20, 2023

AGENDA REPORT

AGENDA ITEM E.5

Prepared By: Lora Young, District Manager
Submitted By: Lora Young, District Manager

Agenda Title:

Adopt Resolution No. 556 Amending Orange County Mosquito and Vector Control District Board Policy No. 18 Board of Trustees, District Manager and Employee Relations Policy

Recommended Action:

Adopt Resolution No. 556 amending Orange County Mosquito and Vector Control District Board Policy No. 18 Board of Trustees, District Manager and Employee Relations Policy

Executive Summary:

The Orange County Mosquito and Vector Control District Board of Trustees has adopted several Policies since the inception of the District in 1947. Policy No. 18 was first adopted in 1998 and updated in 2001 to address the roles and responsibilities of the Board of Trustees, District Manager, and Employees. Amended Policy No. 18 clarifies the roles and responsibilities of the Board of Trustees, District Manager, and Employees.

Policy No. 18 outlines the Board of Trustees role as the governing body of the Orange County Mosquito and Vector Control District and includes the Trustees duties in: establishing and developing District Policies, establishing the good governance of the District, interaction with District employees, and advocates of the District. Policy No. 18 also makes clear the District Manager's role in managing the day-to-day operational functions of the District, implementing District policy and strategic goals, communicating with the Board of Trustees, and creating a positive work environment for employees.

The updated Policy 18 is intended to foster a positive relationship and define clear responsibilities between the Board of Trustees, District Manager, and Employees.

Strategic Plan Compliance:

This action complies with:
PRIORITY AREA 5: Comprehensive Policy, Procedure and Plan Review and Update

GOAL 5.1: Identify, review, and update (as needed) all Board of Trustees Policies.

Fiscal Impact:

Amount Requested \$0

Sufficient Budgeted Funds Available:

Category: Pers. Optg. X Cap. -or- CIP# Fund#

Previous Relevant Board Actions for This Item:

Policy No. 18 Adopted in 1998

Policy No. 18 Updated in 2001

Exhibits:

Exhibit A: Policy No. 18 Redline Version

Exhibit B: Policy No. 18 Clean Version

Exhibit C: Resolution No. 556



Orange County Mosquito and Vector Control District
BOARD OF TRUSTEE, DISTRICT MANAGER, AND EMPLOYEE
RELATIONS POLICY

Policy No#	Established:	Date Amended:	Resolution No#
18	08-16-2001 <u>12-17-1998</u>	N/A <u>08-16-2001</u> <u>04-20-2023</u>	556 <u>XXX</u>

SECTION I. Purpose

The purpose of this policy is to outline the general responsibilities and duties of Board of Trustees, District Manager and Employees at the Orange County Mosquito and Vector Control District.

SECTION II. Scope

This policy applies to: Board of Trustees, District Manager and all District employees.

SECTION III. Responsibilities and Duties of the Board of Trustees, District Manager and Employees

In principle, it is the responsibility of the:

1. The Board of Trustees is governing body for Orange County Mosquito and Vector Control District. The Board is responsible for the overall governance of District, including setting District policy, approving the annual budget, establishing strategic goals and objectives, and being an advocate for the District. In principle, it is the responsibility of the Board of Trustees to:
4. Board of Trustees to:
 - a. Establish District policies that provide for the proper administration of the District which are not otherwise authorized in the California Health & Safety Code (Section 2000).
 - b. Appoint a District Manager
 - a-c. Assign the District Manager the full responsibility and authority to direct the District programs and services in accordance with Board policy.

- ~~b.d.~~ Conduct the governing activities of the Board, including Trustees individually requesting information on District practices, and/or ~~requesting~~ topics to be placed on the Board Agenda for discussion.
 - ~~e.a.~~ ~~establish District policy.~~
 - ~~d.e.~~ Review, and approve ~~monitor the~~ District's financials ~~and field operations, including fiscal year operating budget, monthly financial expenditures, and capital outlay projects.~~
 - ~~e.f.~~ Communicate with the District manager and/or Clerk of the Board for information on the day-to-day functions of the District. Board of Trustees should refrain from directing staff in day-to-day matters relating to the District program and work.
 - ~~g.~~ Report employee concerns received from District staff to the President who will address the matter with the District Manager.
 - ~~h.~~ Be an advocate of the District within the community.
 - ~~i.~~ Trustees represent the interests of the public as a whole and not solely the interests of the board of supervisors or the city council that appointed them.
 - ~~f.j.~~ Trustees should use of the Orange County Mosquito and Vector Control District name, logo and board status to express official positions or opinions of the District.
2. District Manager is responsible for:
- ~~a.~~ The administrative processes that allow the District to operate and implement policies approved by the Board of Trustees ~~direct the District administrative~~ and operational activities on a daily basis.
 - ~~b.~~ Recommend policy to the Board of Trustees.
 - ~~c.~~ Report the District general activities to the Board, including sensitive issues.
 - ~~e.d.~~ Work with the Board to develop strategic goals and plans to lead the District's decision-making process.
 - ~~d.~~ keep the Officers and Board informed of sensitive issues (no surprises).
 - ~~e.~~ Distribute ~~copies~~ of information provided to individual Trustees to all Trustees.
 - ~~f.~~ Fulfill the responsibilities of the District Manager as specified in the job description.
 - ~~g.~~ Refer matters of Trustee concern, with supporting background information, to appropriate Board Committees for discussion and Board action. ~~When in doubt, discuss matters with the Board President.~~
 - ~~h.~~ Report employee concerns, which in management's judgment should be reported, to respective Board Committees for consideration.
 - ~~i.~~ Provide leadership by creating the right employee climate, vision, and strategy for the District program.
 - ~~j.~~ encourage staff to take pride in their work by creating a responsibility oriented and Create a supportive environment in which all employees have the opportunity to do their best.
 - ~~k.~~ publicly recognize exceptional staff performance before the Board of Trustees and their peers.
3. Employees are responsible for:
- ~~a.~~ Fulfill the responsibilities of their position as described in their respective job descriptions.

- b. ~~P~~participate in the continuous improvement of District services to the public by taking the personal initiative to identify and recommend program improvements to management through their supervisors.
- c. ~~actively participate on employee Teams to address program needs by making recommendations for corrective action to the District Manager for approval.~~
- d.c. ~~discuss grievance issues with Supervisor. If not resolved satisfactorily, proceed as per Personnel and Salary, Article XI. Follow all District policies and procedures as outlined by the Board of Trustees and management.~~

~~In practice, it is the Trustees' first responsibility to fulfill the governing responsibilities of the Board, and secondarily, to represent their respective local government entities. As such, Trustees are encouraged to discuss District program operations within their respective cities with staff at all levels at any time.~~



Orange County Mosquito and Vector Control District
BOARD OF TRUSTEE, DISTRICT MANAGER, AND EMPLOYEE
RELATIONS POLICY

Policy No.	Established:	Date Amended:	Resolution No.
18	12-17-1998	08-16-2001 04-23-2023	556

SECTION I. Purpose

The purpose of this policy is to outline the general responsibilities and duties of Board of Trustees, District Manager and Employees at the Orange County Mosquito and Vector Control District.

SECTION II. Scope

This policy applies to: Board of Trustees, District Manager, and all District employees.

SECTION III. Responsibilities and Duties of the Board of Trustees, District Manager and Employees

1. The Board of Trustees is governing body for Orange County Mosquito and Vector Control District. The Board is responsible for the overall governance of District, including setting District policy, approving the annual budget, establishing strategic goals and objectives, and being an advocate for the District. In principle, the Board of Trustees is responsible for:
 - a. Establishing District policies that provide for the proper administration of the District which are not otherwise authorized in the California Health & Safety Code (Section 2000).
 - b. Appointing a District Manager.
 - c. Assigning the District Manager the responsibility and authority to direct the District programs and services in accordance with Board policy.
 - d. Conducting the governing activities of the Board, including Trustees requesting information on District practices, and/or topics to be placed on the Board Agenda for discussion.

- e. Reviewing, and approving, District' s financials including fiscal year operating budget, monthly financial expenditures, and capital outlay projects.
 - f. Communicating with the District manager and/or Clerk of the Board for information on the day-to-day functions of the District. Board of Trustees should refrain from directing staff in day-to-day matters relating to the District program and work.
 - g. Reporting employee concerns received from District staff to the President who will address the matter with the District Manager.
 - h. Advocating for the District within the community.
 - i. Representing the interests of the public as a whole and not solely the interests of the board of supervisors or the city council that appointed them.
 - j. Using the Orange County Mosquito and Vector Control District name, logo, and board status to express official positions or opinions of the District.
2. District Manager is responsible for:
- a. Administrative processes that allow the District to operate and implement policies approved by the Board of Trustees and operational activities on a daily basis.
 - b. Recommending policy to the Board of Trustees.
 - c. Reporting the District general activities to the Board, including sensitive issues.
 - d. Working with the Board to develop strategic goals and plans to lead the District's decision-making process.
 - e. Distributing information provided to individual Trustees to all Trustees.
 - f. Fulfilling the responsibilities of the District Manager as specified in the job description.
 - g. Referring matters of Trustee concern, with supporting background information, to appropriate Board Committees for discussion and Board action.
 - h. Reporting employee concerns, which in management's judgment, should be reported to respective Board Committees for consideration.
 - i. Providing leadership by creating the right employee climate, vision, and strategy for the District program.
 - j. Creating a supportive environment in which all employees have the opportunity to do their best.
3. Employees are responsible for:
- a. Fulfilling the responsibilities of their position as described in their respective job descriptions.
 - b. Participating in the continuous improvement of District services to the public by taking the personal initiative to identify and recommend program improvements to management through their supervisors.
 - c. Discussing grievance issues with Supervisor. If not resolved satisfactorily, proceed as per Personnel and Salary Resolution, Article XI.
 - d. Following all District policies and procedures as outlined by the Board of Trustees and management.

RESOLUTION NO. 556

**A RESOLUTION BY THE BOARD OF TRUSTEES OF THE
ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT**

AMENDING POLICY NO. 18

WHEREAS, The Board of Trustees adopted Policy No. 18 in 1998 and amended it in 2001 to address the roles and responsibilities of the Board of Trustees, District Manager, and Employees; and

WHEREAS, Amended Policy No. 18 clarifies the roles and responsibilities of the Board of Trustees, District Manager, and Employees; and

WHEREAS, the updated Policy No. 18 is intended to foster a positive relationship and define clear responsibilities between the Board of Trustees, District Manager, and Employees; and

NOW, THEREFORE, the Board of Trustees of the Orange County Mosquito and Vector Control District does hereby RESOLVE and DETERMINE as follows:

Section 1: The Orange County Mosquito and Vector Control District Board of Trustees amend Policy No. 18 Board of Trustees, District Manager, and Employee Relations Policy.

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 20th day of April 2023, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

Peggy Huang, President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on April 20, 2023: APPROVED AS TO FORM:

Cecilia Hupp, Secretary

Alan R. Burns, District Counsel



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

April 20, 2023

AGENDA REPORT

AGENDA ITEM E.6

Prepared By: Lora Young, District Manager

Submitted By: Lora Young, District Manager

Agenda Title:

Adopt Resolution No.557 to Direct the Preparation of the Engineer's Reports for Fiscal Year 2023-24 for the Orange County Mosquito and Vector Control District, Vector Surveillance and Control Assessment District (District No. 1) and the Mosquito, Fire Ant and Disease Control Assessment District (District No. 2)

Recommended Action:

The Board adopt Resolution No. 557 to direct SCI Consulting Group to prepare the Engineer's Reports for both the Orange County Mosquito and Vector Control District, Vector Surveillance and Control Assessment District (District No. 1), and the Mosquito, Fire Ant and Disease Control Assessment District (District No. 2) for fiscal year 2023-24.

Executive Summary:

The Orange County Mosquito and Vector Control District (the "District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 (previously Section 2291.2), to institute property assessments for the financing and execution of vector surveillance and control projects.

Prior to 1990, District revenues were generated almost entirely from a portion of ad-valorem property taxes, pursuant to taxing calculations put in place in 1978 when Proposition 13 was approved by California voters. In the early 1990s, the state of California needed to balance its budget due to substantial revenue deficits resulting from poor economic conditions. In order to balance its budget, the state of California shifted property taxes earmarked for cities and special districts to fund state programs, including K-12 education. This revenue shift resulted in more than \$1.0M in District property tax revenues being transferred to the state. As a result of the authority given by the Health and Safety Code, the District formed the "Vector Surveillance and Control Assessment District ("AD#1)" in fiscal year (FY) 1990-91 to replace revenues lost by the transfer of property taxes to the state.

At the time AD#1 was established in FY 1990-91, the maximum rate per equivalent dwelling unit (EDU) was capped at \$10.00, plus any additional annual fluctuations resulting in adjustments to the Consumer Price Index (CPI). Between the establishment of AD#1 in 1990 and 1996, the authorized assessment ranged from a low of \$ 0.90 to a high of \$ 3.18/EDU. On July 18, 1996, the Board of Trustees adopted Resolution No. 215. This action imposed a fee of \$1.92 for each of the approximately 800,000 properties in Orange County for vector control efforts. Since 1996, the District has not adjusted AD#1 from its 1996 rate of \$1.92/EDU, even though the CPI for the Orange County area has increased 74% since its adoption. For FY 2023-24, AD#1 is expected to generate \$1.579 million in District revenues.

In 1999 invasive Red Imported Fire Ants (RIFA) were introduced to Orange County and in 2004 West Nile virus (WNV) emerged as a disease threat. Due to these developing threats, the District presented to the voters a second assessment, the "Mosquito, Fire Ant and Disease Control Assessment District (AD#2)," to provide the services necessary to control RIFA and help prevent the spread of WNV. AD#2 was passed by property owners and was established in FY 2004-05.

AD#2 includes language allowing for the assessment to increase annually, based upon the CPI, by a maximum of 3%, including the provision that in the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved as the "Unused CPI" and can be added to the annual change in the CPI for years in which the CPI change is less than 3%. In FY 2004-05, AD#2 was established with a base fee of \$5.42/EDU. Due to CPI increases and fluctuations in the assessment, the FY 2022-23 rate was established and assessed at \$8.30/EDU, an increase of \$2.88 (16 cents/year) per EDU over the 18 intervening years. The current FY 2022-2023 assessment rate of \$8.30 /EDU was adopted by the Board in 2022. For the current fiscal year ending June 30, 2023, AD#2 is expected to generate \$7.38 million in revenue.

Both AD#1 and AD#2 were established to augment the initial funding source for the District (that portion of the ad-valorem 1% property taxes) associated with new services. The biggest structural change to the District's operation occurred in 1999 with the introduction of RIFA, and again in 2004 when West Nile virus became endemic to Orange County. The emergence of invasive *Aedes aegypti* mosquitoes and their march through Orange County present new challenges that the District is addressing through prevention and education programs, as well as the beginning stages of a Sterilized Insect Technique known as irradiation. The funding needs for addressing Aedes mosquitoes will need to be addressed as long-term control strategies are developed.

The assessments for both Assessment Districts are levied annually. Pursuant to the ballot and assessment formation provisions, each year, the maximum authorized assessment rate for AD#2 increases by the change in the Los Angeles-Riverside-Orange County Area Consumer Price Index, not to exceed 3 percent per year, with the provision that in the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved as the "Unused CPI" and can be added to the annual change in the CPI for years in which the CPI change is less than 3%. . Each year the District's Board can decide to levy the actual assessment rate at any amount up to, but not exceeding, the maximum authorized rate. The table, below, summarizes the maximum authorized assessment rate and annual revenue from each AD#2 fee since FY 2004-05.

As noted above, the assessment for the current FY 2022-23 is \$8.30. For FY 2023-24, the assessment rate is proposed at \$8.55, to adjust the AD#2 assessment to reflect the maximum authorized rate of \$8.55/EDU based upon CPI. The final proposed assessment rate will be brought back to the Board at a public hearing in May 2023.

Additionally, and at the Board's direction, the District's Reserve Policy was amended in FY 2018-19 to provide a \$500,000 annual contribution to the District's Capital Building fund for future facility needs.

FY	CPI History	Maximum Authorized Assessment Rate District #2	Actual/ Proposed Assessment Rate Levied District #2	Actual/ Proposed Assessment Revenues District #2	Actual/ Proposed Assessment Revenues District #1
2004-05	N/A	\$5.42	\$5.42	\$4,306,278	\$1,488,270
2005-06	3.66%	\$5.58	\$5.30	\$4,263,642	\$1,489,599
2006-07	5.42%	\$5.75	\$5.25	\$4,264,509	\$1,501,507
2007-08	3.20%	\$5.92	\$5.14	\$4,196,517	\$1,505,044
2008-09	3.92%	\$6.10	\$5.10	\$4,180,451	\$1,510,567
2009-10	-0.09%	\$6.28	\$5.06	\$4,162,307	\$1,514,335
2010-11	1.76%	\$6.46	\$5.02	\$4,114,124	\$1,511,186
2011-12	1.80%	\$6.58	\$5.02	\$4,124,774	\$1,509,144
2012-13	2.09%	\$6.72	\$5.02	\$4,125,205	\$1,508,529
2013-14	1.95%	\$6.85	\$5.02	\$4,139,470	\$1,539,529
2014-15	0.77%	\$6.90	\$5.02	\$4,134,001	\$1,528,684
2015-16	-0.05%	\$6.89	\$6.02	\$5,007,779	\$1,543,010
2016-17	3.10%	\$7.10	\$6.72	\$5,648,762	\$1,546,807
2017-18	2.11%	\$7.26	\$6.72	\$5,684,287	\$1,552,191
2018-19	3.51%	\$7.48	\$7.48	\$6,427,237	\$1,557,512
2019-20	3.15%	\$7.70	\$7.70	\$6,678,600	\$1,567,144
2020-21	3.08%	\$7.93	\$7.70	\$6,718,463	\$1,572,270
3.08% CPI - Reserved				\$6,919,575	
2021-22	0.87%	\$8.06	\$7.70	\$6,820,639	\$1,575,023
0.87% CPI - Reserved				\$7,140,294	
2022-23	7.51%	\$8.30	\$8.30	\$7,388,801	\$1,578,923
2023-24	5.77%	\$8.55	\$8.55	\$7,413,131	\$1,581,955

SCI Consulting Group is under contract to provide these services and under a year-to-year agreement. Total cost per the contract with SCI for FY 2023-24 is \$27,530.

If the Board so directs, SCI Consulting Group will prepare and update the Engineer's Reports and assessment rolls for both assessments. The Engineer's Reports will include the proposed budget for the assessments for FY 2023-24 and the updated proposed assessments for each parcel in each assessment district. After the Engineer's Reports and assessment rolls are completed, they will be brought back to the Board for review and consideration. If the Board preliminarily approves the Reports, a noticed public hearing will be scheduled for the May meeting of the Board of Trustees and held to allow the public to provide input on the proposed budgets, services and assessments, and to allow the Board to make a final decision on the continuation of these important assessments.

In December 2019, the Board of Trustees acted and voted to explore additional sources of revenue to address the increasing pressure of invasive *Aedes* mosquitoes that became endemic in Orange County in 2015. However, and in light of the current COVID-19 world-wide pandemic and associated economic uncertainty, staff is recommending that this action be delayed until such time as the pandemic has subsided and the economy reemerges in a direction that begins to show economic recovery. Unfortunately, and while the nation and world practice social distancing and are adhering to protecting their fellow neighbors, families and friends from COVID-19, mosquitoes and other vectors don't comply with boundaries and will continue to spread disease and cause havoc in our county. Most of the District's concerns, such as RIFA, invasive *Aedes*, WNV, Zika, dengue, and typhus, are all due to relatively recent introductions of these new pests and diseases in the county.

Strategic Plan Compliance:

This action complies with:

PRIORITY AREA 11: Fiscal Responsibility/Financial

GOAL 11.1: Conduct the Business and Operational Functions of the District in the most cost efficient and effective manner that prioritizes both fiscal and fiduciary responsibility to the residents of Orange County.

Previous Relevant Board Actions for This Item

Exhibits:

Exhibit A: Resolution No.557

RESOLUTION NO. 557

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

**DIRECTING THE PREPARATION OF THE 2023-24 ENGINEER'S REPORTS
FOR THE ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT, VECTOR
SURVEILLANCE AND CONTROL ASSESSMENT DISTRICT (DISTRICT NO. 1)
AND FOR THE MOSQUITO, FIRE ANT AND DISEASE CONTROL
ASSESSMENT DISTRICT (DISTRICT NO. 2)**

WHEREAS, the Orange County Mosquito and Vector Control District ("District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 (previously Section 2291.2), to levy assessments for the financing and execution of vector surveillance and control projects; and

WHEREAS, such vector surveillance and control services provide tangible health benefits, reduced nuisance benefits and other special benefits to the public and properties within the areas of service; and

WHEREAS, in 1991 the District formed an assessment district designated the "Vector Surveillance and Control Assessment District," (hereinafter sometimes referred to as "District No. 1"), and is primarily described as encompassing the boundaries of Orange County and;

WHEREAS, the District also initiated a "Mosquito, Fire Ant, and Disease Control Assessment District" (hereinafter sometimes referred to as "District No. 2"), which was created by a ballot proceeding by Resolution No. 274 passed on August 5, 2004.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Orange County Mosquito and Vector Control District that:

SECTION 1. SCI Consulting Group is hereby designated as Engineer of Work for purposes of these proceedings and is hereby ordered to prepare Engineer's Reports in accordance with Article XIID of the California Constitution. Upon completion, the Engineer shall file the Engineer's Reports with the District for submission to the Board of Trustees.

SECTION 2. SCI Consulting Group shall prepare all resolutions and engineering reports and do all other necessary work to implement both assessments (Districts No. 1 and 2) for Fiscal Year 2023-24 and will field all inquiries from property owners and others about such assessments.

SECTION 3. This Resolution is effective upon its adoption.

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 20th day of April 2023, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

Peggy Huang, President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on April 20, 2023:

APPROVED AS TO FORM:

Cecilia Hupp, Secretary

Alan R. Burns, District Counsel



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

April 20, 2023

AGENDA REPORT

AGENDA ITEM E.7

Prepared By: Tan Nguyen, Finance Manager
Submitted By: Lora Young, District Manager

Agenda Title:

Approve the FY 2021-22 Audited Financial Statements

Recommended Action:

The District Manager recommends that the Board of Trustees receive and file the Audited Basic Financial Statements dated June 30, 2022, and the Audit Committee Letter for Fiscal Year 2021-22.

Executive Summary:

The District's contracted auditing firm, Clifton Larson Allen, LLP, has completed the independent audit for the Fiscal Year (FY) ending in June 30, 2022. The audited basic financial statements, independent auditor's report, and report on internal controls over financial reporting and compliance are included in the exhibits. The independent auditor's report indicates that the financial statements present fairly in all material aspects the financial position and activities of the District as of and for the year ended June 30, 2022. In accordance with Government Auditing Standards, internal control financial report discloses any non-compliance issues that the auditor encountered during the audit; it also discusses the District's internal controls over financial reporting. The auditor did not identify any material weaknesses in internal controls. A material weakness is a deficiency or a combination of deficiencies in internal controls, such that there is a reasonable possibility that a material misstatement would not be prevented or detected and corrected in a timely manner.

Within the basic financial statement is a management's discussion and analysis (MD&A) that is presented to supplement the readers' review of the basic financial statements. The MD&A is written by management and follows the format prescribed by generally accepted accounting principles for government. The financial statements, notes, supporting schedules and narrative explanations help to ensure that all fiscal data is presented which may be needed by any persons or groups with an interest in the financial affairs of the District, such as the Board of Trustees, taxpayers and others. This document reflects the District's commitment to the highest levels of financial reporting by using a format that meets the standards adopted by the Government Accounting Standards Board which is recognized as the authoritative body for the promulgation of standards of financial accounting and reporting for local governments.

Included in this agenda item is the Audit Committee Letter, which communicates certain required items regarding the conduct of the audit such as the auditor's level of responsibility, accounting policies adopted, applied, accounting estimates used and other general accounting topics analyzed during the audit process; this letter reports that no transactions lacked authoritative guidance, all significant transactions have been included in the financial statements and that there were no difficulties or disagreements when working with management.

The Budget and Finance Committee meets prior to the April 20, 2023 Regular Board Meeting to review the financial statements and to present the committee's report at the Board Meeting.

Strategic Plan Compliance:

This action complies with:

PRIORITY AREA 11: Fiscal Responsibility/Financial

GOAL 11.1: Conduct the Business and Operational Functions of the District in the most cost efficient and effective manner that prioritizes both fiscal and fiduciary responsibility to the residents of Orange County.

Previous Relevant Board Actions for This Item

Exhibits:

Exhibit A: Audited Basic Financial Statement with Report on Audit by Independent Certified Public Accountants

Exhibit B: Audit Committee Letter Addressed to the Board of Trustees provided by Clifton Larson Allen LLP

**ORANGE COUNTY MOSQUITO AND
VECTOR CONTROL DISTRICT**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAcconnect.com

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Orange County Mosquito and Vector Control District
Garden Grove, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Orange County Mosquito and Vector Control District (the District), as of and for the year ended June 30, 2022, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District, as of June 30, 2022, and the respective changes in financial position and the budgetary comparison statement for the General Fund 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022, the District adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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.

Auditors' 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 auditors' 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability – CalPERS and OCERS withdrawn plan, the schedule of contributions – pension – CalPERS and OCERS withdrawn plan, the schedule of changes in the net OPEB liability and related ratios, and the schedule of contributions – OPEB, 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 GAAS, 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 March 16, 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 the District's 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.



CliftonLarsonAllen LLP

Irvine, California
March 16, 2023

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

This section of the financial statements of the Orange County Mosquito and Vector Control District (District) is management's narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the District's financial statements and accompanying notes.

Background

The Orange County Mosquito and Vector Control District is a special district originally formed in 1947 as the Orange County Mosquito Abatement District with the purpose of protecting the County from mosquitoes and mosquito-borne diseases. In 1975, the District's name changed to Orange County Vector Control District, and the District assumed responsibility for comprehensive vector control, specifically adding fly and rat control services. Then in 2004, the District established a Red Imported Fire Ant program. In 2015, the District was renamed to Orange County Mosquito and Vector Control District to better identify the District's purpose.

The District's operation is overseen by a 35-member Board of Trustees with one member appointed by each of the 34 cities within the District's boundaries and one member appointed by the County of Orange.

Financial Highlights

The comparisons in the discussion and analysis below are between FY 2020-21 and FY 2021-22. All increases and decreases are expressed relative to FY 2020-21 amounts.

Government-wide Financial Statements

- At the close of the fiscal year, the assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$34.2 million (net position). Of this amount, \$21.0 million may be used to meet the District's ongoing obligations to citizens and creditors (unrestricted net position).
- The District's revenues of \$16.2 million exceeded expenses of \$10.8 million, resulting in an increase to net position of \$5.4 million from the year's activities.

Fund Financial Statements

- As of June 30, 2022, the District's governmental funds reported an ending fund balance of \$27.8 million, an increase of \$2.4 million over the prior year. Of this amount, \$10.3 million is available for spending at the District's discretion (unassigned fund balance).

Overview of the Basic Financial Statements

This discussion and analysis serves as an introduction to the District's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. In accordance with governmental accounting standards, the District's government-wide financial statements include a Statement of Net Position and a Statement of Activities.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

The Statement of Net Position presents information on all of the District's assets, deferred inflows of resources, liabilities, deferred outflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. The Statement of Net Position also provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the District.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). This statement measures the success of the District's activities over the past year and can be used to determine whether the District has successfully recovered all of its costs.

The government-wide financial statements are in this report's financial section immediately following the Management's Discussion and Analysis (MD&A), beginning on page 13.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the District's funds are reported within the category of governmental funds.

Governmental funds. 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 District's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

All of the District's governmental activity is reported in the General Fund, and the District adopts an annual appropriated budget for the General Fund. A budgetary comparison statement has been provided to demonstrate compliance with this budget.

The governmental fund financial statements are found in the financial section of this report following the government-wide financial statements, beginning on page 15.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 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 are found in the financial section of this report following the fund financial statements, beginning on page 20.

Government-wide Financial Analysis

Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Following is a table that compares the District's net position at the end of the current and prior fiscal years.

Net Position – Governmental Activities

	6/30/2021*	6/30/2022
Current and other assets	\$25,882,493	\$29,206,220
Net OPEB and pension assets	2,133,047	5,501,623
Capital assets	5,080,160	5,067,183
Total assets	33,095,700	39,775,026
Deferred outflows	2,337,033	2,538,254
Total deferred outflows	2,337,033	2,538,254
Long-term liabilities	3,313,319	1,568,386
Other liabilities	455,929	592,526
Total liabilities	3,769,248	2,160,912
Deferred inflows	2,891,382	5,925,939
Total deferred inflows	2,891,382	5,925,939
Net investment in capital assets	5,080,160	5,067,183
Restricted	4,851,394	8,186,475
Unrestricted	18,840,549	20,972,771
Total net position	\$28,772,103	\$34,226,429

*Certain data has been reclassified to conform to the current year's presentation.

At June 30, 2022, assets and deferred outflows exceed liabilities and deferred inflows, resulting in a net position of \$34.2 million. The District's net position is comprised of three categories: net investment in capital assets, restricted net position, and unrestricted net position.

Net investment in capital assets: An important component of net position is capital assets (e.g., land, structures, and vehicles). The District's net investment in capital assets is \$5.1 million, representing 15 percent of the total net position at fiscal year-end. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Restricted net position: The portion of the District's net position that represents resources subject to external restrictions on how they may be used totals \$8.2 million, or 24 percent of total net position.

Unrestricted net position: The remainder of the District's net position is categorized as unrestricted, totaling \$21.0 million or 61 percent of total net position. Unrestricted net position may be used to meet the District's ongoing obligations to citizens and creditors.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

Following is a summary of the government-wide Statement of Activities. This table illustrates the \$5.4 million increase in the District's net position resulting from revenues of \$16.2 million exceeding expenses of \$10.8 million. Discussion regarding significant changes in revenue and expenses follows the table.

Change in Net Position – Governmental Activities

	6/30/2021	6/30/2022
Program revenues:		
Charges for services	\$ 430,739	\$ 477,440
Operating contributions and grants	63,123	191,012
General revenues:		
Property taxes and assessments	15,723,805	16,219,508
Investment income	483,942	(687,622)
Other revenues	39,051	28,828
Total revenues	16,740,660	16,229,166
Expenses:		
General government	1,122,827	1,343,096
Health and sanitation	11,424,464	9,431,744
Total expenses	12,547,291	10,774,840
Increase/(decrease) in net position	4,193,369	5,454,326
Net position - July 1	24,578,734	28,772,103
Net position - June 30	\$28,772,103	\$34,226,429

Overall, revenues decreased by \$0.5 million while expenses decreased by \$1.8 million. Key elements of the changes in revenues and expenses include:

Revenues

Government-wide property tax revenues and assessments increased by \$0.5 million mainly as a result of an increase in ad valorem property taxes due to a rise in assessed value. Revenues from benefit assessments had only minor increases resulting from new parcels becoming subject to assessment. The benefit assessment rates remained the same in FY 2021-22 with Assessment District No. 1 at \$1.92 and Assessment District No. 2 at \$7.70 per parcel.

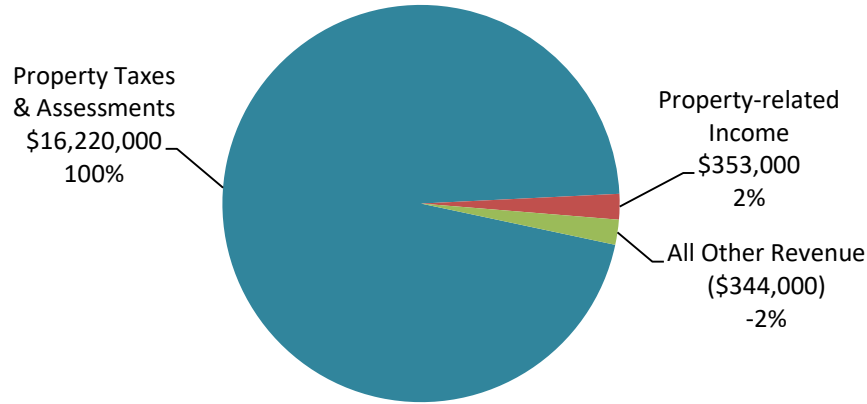
Investment income decreased by \$1.2 million due to rising interest rates throughout the fiscal year which caused a large drop in the fair value of investments as of June 30; this resulted in unrealized losses, which substantially reduced investment income for the year.

Expenses

Government-wide expenses decreased by \$1.9 million as a result of changes in the net pension liability/asset, net OPEB liability/asset, and related changes for deferred outflows of resources and deferred inflows of resources. In addition, there was a \$0.2 million decrease for contributions to the retirement trust. This was offset by \$0.4 million in increases for higher operating costs related to technical and field operations.

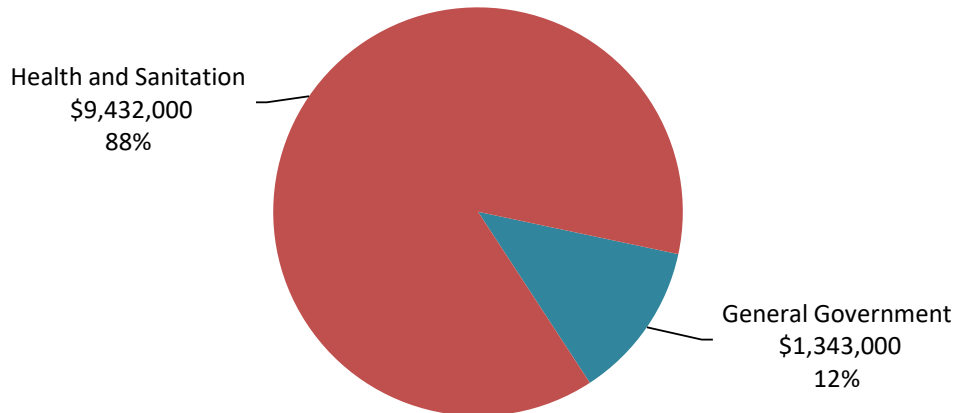
**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

Revenues by Source - Government-wide



As identified in the revenue graph, nearly all of the District's revenues come from the District's share of the ad valorem property tax and property tax assessments. Of the \$16.2 million property tax and assessment revenue, 49 percent is from the District's share of the ad valorem property tax and similar distributions while the remaining 51 percent is from the District's property tax benefit assessments.

Expenses by Function - Government-wide



The District's expenses totaled \$10.8 million in fiscal year 2021-22. Of that total, \$9.4 million (88 percent) was for health and sanitation purposes while the remaining \$1.3 million was for general administrative functions of the District.

During fiscal year 2021-22, the District's Health and Sanitation functional expense category had \$316,000 of program revenues (\$125,000 of charges for services and \$191,000 of operating contributions); the General Government functional expense category had \$353,000 of program revenues (charges for services – property-related income for rental of District property).

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

Financial Analysis of the District's Funds

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

At the end of the current fiscal year, the District's funds reported an ending fund balance of \$27.8 million, an increase of \$2.4 million over the prior year. Revenues of \$16.2 million exceeded expenditures of \$13.8 million.

Approximately 37 percent (\$10.3 million) of the ending fund balance constitutes unassigned fund balance, which means it is available for spending at the District's discretion. The remainder of the ending fund balance is categorized as nonspendable (1 percent of total fund balance), restricted (10 percent of total fund balance), or committed (52 percent of total fund balance), indicating that it is not available for new spending because it has already been designated as:

<u>Nonspendable</u>	
Prepaid items & computer loans	\$ 244,323
<u>Restricted</u>	
Assets held in trust (pension)	2,684,852
<u>Committed</u>	
Retirement contingency	5,464
Liability reserve	365,457
Emergency vector control	1,659,258
Habitat remediation	100,002
Facilities improvement	12,466,904

At the end of the current fiscal year the unassigned fund balance of the General Fund was \$10,296,720 while the total fund balance was \$27,822,980. As a measure of liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The unassigned fund balance represents 75 percent of the year's expenditures while the total fund balance represents 201 percent of expenditures.

Fund balance increased in fiscal year 2021-22 by \$2.4 million while in the prior year, fund balance increased by \$3.2 million. The \$0.8 million decrease from FY 2020-21 was a result of lower revenues in FY 2021-22 of \$0.5 million in addition to expenditures being higher by \$0.3 million.

The reasons for the change in revenues are essentially the same as the reasons for the change in government-wide revenues since the General Fund comprises all of the governmental activities of the District. Revenues increased by \$0.5 million as a result of higher property taxes due to increased assessed values. However, investment income decreased by \$1.2 million due to rising interest rates throughout the fiscal year which caused a large drop in the fair value of investments as of June 30; this resulted in unrealized losses, which substantially reduced investment income for the year.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

Expenditures increased \$0.3 million due to higher costs for employees in the operations department and higher costs for chemicals used. The prior year's costs were lower due to modified operations during the pandemic, mainly employing fewer seasonal personnel.

Budgetary Highlights

In preparing its budget, the District attempts to estimate its revenues using realistic, but conservative, methods so as to budget its expenditure appropriations and activities in a prudent manner. During the course of the year, the Board of Trustees did not amend the District's originally adopted expenditure budget.

The General Fund balance reflected a positive net budget variance of \$1.8 million when comparing actual amounts to the final budget for the current fiscal year. This amount reflects a positive variance of \$0.1 million in revenues and a positive variance of \$1.7 million in expenditures. The positive revenue variance mainly resulted from actual revenues exceeding the budget for all line items except for investment income. The positive expenditure variance resulted mainly from actual expenditures being less than the final budget in all departments, with the most significant variances in the technical services and field operations departments.

Capital Asset and Debt Administration

Capital assets. The District's capital assets for governmental activities as of June 30, 2022, total \$5,067,183, net of accumulated depreciation. This is a net decrease of \$13,000 from June 30, 2021. The capital assets include land, structure and improvements, equipment and furniture, and vehicles. Capital asset additions totaled \$327,950 and depreciation expense totaled \$340,927. All capital asset disposals were fully depreciated assets and resulted in no loss. Additional information on the District's capital assets can be found in the Capital Assets Note (Note 4) of the Notes to Basic Financial Statements.

Capital Assets, net of depreciation

	6/30/2021	6/30/2022
Land	\$ 2,010,329	\$ 2,010,329
Structures and improvements	1,693,073	1,576,372
Equipment and furniture	641,947	627,544
Vehicles	734,811	852,938
Total	\$ 5,080,160	\$ 5,067,183

Long-term debt. At the end of the current fiscal year, the District had total debt outstanding of \$3,313,319. Information on employee compensated absences can be found in Note 1(J) and Note 5 of the Notes to Basic Financial Statements. Information on the net pension liability can be found in Note 8A of the Notes to Basic Financial Statements, under the heading of CalPERS Defined Benefit Pension Plan. Information on the net OPEB liability can be found in Note 9(C) of the Notes to Basic Financial Statements.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

Outstanding Debt

	6/30/2021	6/30/2022
Employee compensated absences	\$ 663,788	\$ 614,003
Net pension liability	2,649,531	502,480
Net OPEB liability	-	451,903
Total	\$ 3,313,319	\$ 1,568,386

Economic Factors and Next Year's Budget

The District's overall revenues for FY 2022-23 are budgeted to be \$17.2 million while expenditures are budgeted to be \$14.0 million. These budgetary expectations reflect the continuation of program enhancements such as the education and outreach programs, the expansion of the fish program as well as new and innovative programs such as the drone and SIT programs. The FY 2022-23 budget continues the fund balance reserve policy whereby \$500,000 is annually added to the facilities improvement fund balance commitment.

The majority of the funding for the District's programs comes from property taxes and assessments:

- Property taxes are budgeted at \$7.2 million, an increase of \$0.4 million over the prior year.
- Assessments for Assessment District No. 1 will remain at \$1.92 per parcel and are projected to yield \$1.6 million, similar to the prior year.
- Assessments for Assessment District No. 2 will increase from \$7.70 per parcel to \$8.30 per parcel and are projected to yield \$7.4 million.

All other revenues are expected to remain generally stable with the prior fiscal year.

FY 2022-23 will be the last year of a four-year labor agreement, and personnel costs are anticipated to increase slightly to \$11.1 million in accordance with the agreement and are estimated to account for 69 percent of the District's operating expenditures which is consistent with prior years.

Capital outlay costs are budgeted to be \$513,600 for vehicles and equipment in fiscal year 2022-23. The most significant proposed capital purchase includes \$200,000 for a new SIT insectary and \$300,000 for vehicle replacements/additions.

The District's total fund balance is estimated to be \$26.1 million as of June 30, 2023.

Requests for Information

This financial report is designed to provide a general overview of the financial position of the Orange County Mosquito and Vector Control District for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Administrative Services Department, 13001 Garden Grove Boulevard, Garden Grove, CA 92843.

BASIC FINANCIAL STATEMENTS

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 25,091,499
Restricted - Cash and Investments Held by Pension Trust	2,684,852
Receivables:	
Accounts	48,287
Taxes	152,824
Accrued Interest	69,669
Due from Other Governments	145,273
Lease	769,493
Loans	268
Prepaid Costs	244,055
Net Pension Asset	5,501,623
Capital Assets, Not Being Depreciated	2,010,329
Capital Assets, Net of Depreciation	3,056,854
Total Assets	39,775,026
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Amounts from OPEB	642,652
Deferred Amounts from Pension Plans	1,895,602
Total Deferred Outflows of Resources	2,538,254
LIABILITIES	
Accounts Payable	119,213
Accrued Liabilities	367,627
Unearned Revenue	71,058
Deposits Payable	34,628
Noncurrent Liabilities:	
Due Within One Year:	
Compensated Absences	202,621
Due in More Than One Year:	
Compensated Absences	411,382
Net OPEB Liability	451,903
Net Pension Liability	502,480
Total Liabilities	2,160,912
DEFERRED INFLOWS OF RESOURCES	
Deferred Amounts from Pension Plans	5,156,446
Deferred Amounts from Lease	769,493
Total Deferred Inflows of Resources	5,925,939
NET POSITION	
Net Investment in Capital Assets	5,067,183
Restricted for Pensions	8,186,475
Unrestricted	20,972,771
Total Net Position	\$ 34,226,429

See accompanying Notes to Basic Financial Statements.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Revenue and Changes in Net Position
GOVERNMENTAL ACTIVITIES					Governmental Activities
General Government	\$ 1,343,096	\$ 352,691	\$ -	\$ -	\$ (990,405)
Health and Sanitation	9,431,744	124,749	191,012	-	(9,115,983)
Total Governmental Activities	<u>\$ 10,774,840</u>	<u>\$ 477,440</u>	<u>\$ 191,012</u>	<u>\$ -</u>	(10,106,388)
GENERAL REVENUES					
Taxes:					
					16,219,508
					(687,622)
					28,828
					<u>15,560,714</u>
CHANGE IN NET POSITION					
NET POSITION					
					<u>28,772,103</u>
					<u>\$ 34,226,429</u>

See accompanying Notes to Basic Financial Statements.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

ASSETS

Cash and Investments	\$ 25,091,499
Restricted - Cash and Investments Held by Pension Trust	2,684,852
Receivables:	
Accounts	48,287
Taxes	152,824
Accrued Interest	69,669
Due from Other Governments	145,273
Lease	769,493
Loans	268
Prepaid Items	<u>244,055</u>
Total Assets	<u><u>\$ 29,206,220</u></u>

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES**

LIABILITIES

Accounts Payable	\$ 119,213
Accrued Liabilities	367,627
Unearned Revenue	71,058
Deposits Payable	<u>34,628</u>
Total Liabilities	592,526

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenues	21,221
Lease	<u>769,493</u>
Total Deferred Inflows of Resources	790,714

FUND BALANCES

Nonspendable:	
Prepaid Items	244,055
Loans	268
Restricted:	
Pension Trust	2,684,852
Committed:	
Retirement Contingency	5,464
Liability Reserve	365,457
Emergency Vector Control	1,659,258
Habitat Remediation	100,002
Facilities Improvements	12,466,904
Unassigned	<u>10,296,720</u>
Total Fund Balances	<u><u>27,822,980</u></u>

Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 29,206,220</u></u>
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See accompanying Notes to Basic Financial Statements.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2022**

Fund Balances - Total Governmental Funds \$ 27,822,980

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

Capital assets, net of depreciation, have not been included as financial resources in the governmental funds' activity. 5,067,183

Long-term liabilities are not available to pay for current-period expenditures and therefore, are not reported in the governmental funds. Long-term liabilities consist of the following:

Compensated Absences (614,003)

Certain revenues in the governmental funds are deferred inflows of resources because they are not collected within the prescribed time period after year-end. However, these revenues are included in the government-wide statements. 21,221

Pension and OPEB amounts applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Deferred outflows of resources and deferred inflows of resources related to pensions and OPEB are only reported in the statement of net position as the changes in these amounts affects only the government-wide statements for governmental activities.

Deferred Outflows of Resources Related to OPEB	642,652
Net OPEB Liability	(451,903)
Deferred Outflows of Resources Related to Pensions	1,895,602
Deferred Inflows of Resources Related to Pensions	(5,156,446)
Net Pension Asset	5,501,623
Net Pension Liability	<u>(502,480)</u>

Net Position of Governmental Activities \$ 34,226,429

See accompanying Notes to Basic Financial Statements.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022**

REVENUES

Taxes and Assessments	\$ 16,219,508
Intergovernmental	191,012
Charges for Services	136,953
Investment Income (Loss)	(687,622)
Property-Related Income	352,691
Miscellaneous	28,828
Total Revenues	16,241,370

EXPENDITURES

Current:	
General Government	2,394,943
Health and Sanitation	11,058,512
Capital Outlay	358,074
Total Expenditures	13,811,529

EXCESS OF REVENUES OVER EXPENDITURES

2,429,841

Fund Balances - Beginning of Year

25,393,139

FUND BALANCES - END OF YEAR

\$ 27,822,980

See accompanying Notes to Basic Financial Statements.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ 2,429,841

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:

Capital Outlay	327,950
Depreciation	(340,927)

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	49,785
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Certain revenues in the governmental funds are deferred inflows of resources because they are not collected within the prescribed time period after year-end. However, these revenues are included in the government-wide statements.	(12,204)
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OPEB expenditures reported in the governmental funds includes the insurance premiums paid. In the statement of activities, OPEB expense includes the change in the OPEB liability (asset), and related change in OPEB amounts for deferred outflows of resources and deferred inflows of resources.	(81,397)
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Pension expenditures reported in the governmental funds includes the annual required contributions. In the statement of activities, pension expense includes the change in the net pension liability, and related change in pension amounts for deferred outflows of resources and deferred inflows of resources.	<u>3,081,278</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 5,454,326</u></u>
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See accompanying Notes to Basic Financial Statements.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
BUDGETARY COMPARISON STATEMENT BY DEPARTMENT
GENERAL FUND
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
RESOURCES (INFLOWS)				
Taxes and Assessments	\$ 15,536,500	\$ 15,536,500	\$ 16,219,508	\$ 683,008
Intergovernmental	64,991	64,991	191,012	126,021
Charges for Services	60,000	60,000	136,953	76,953
Investment Income (Loss)	124,000	124,000	(687,622)	(811,622)
Property-Related Income	299,909	299,909	352,691	52,782
Miscellaneous	27,000	27,000	28,828	1,828
Total Resources (Inflows)	<u>16,112,400</u>	<u>16,112,400</u>	<u>16,241,370</u>	<u>128,970</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current:				
General Government:				
Trustees	76,050	76,050	53,495	22,555
District Manager	455,145	455,145	423,812	31,333
Legal Services	122,000	122,000	60,177	61,823
Nondepartmental	431,500	431,500	257,703	173,797
Administrative Services	880,345	880,345	806,606	73,739
Insurance	787,600	787,600	754,413	33,187
Facilities Improvements	44,500	44,500	38,737	5,763
Health and Sanitation:				
Technical Services	2,007,370	2,007,370	1,782,411	224,959
Field Operations	7,110,935	7,110,935	6,598,530	512,405
Vehicle Maintenance	702,865	702,865	639,038	63,827
Building Maintenance	291,455	291,455	245,028	46,427
Public Information	784,085	784,085	688,555	95,530
Information Technology	808,995	808,995	753,010	55,985
Public Service	169,310	169,310	157,327	11,983
Retiree Medical Insurance	185,010	185,010	179,244	5,766
Retirement Trust Administrative Fees	300,000	300,000	15,369	284,631
Capital Outlay	326,000	326,000	358,074	(32,074)
Total Charges to Appropriations (Outflows)	<u>15,483,165</u>	<u>15,483,165</u>	<u>13,811,529</u>	<u>1,671,636</u>
EXCESS OF RESOURCES OVER CHARGES TO APPROPRIATIONS	629,235	629,235	2,429,841	1,800,606
FUND BALANCE				
Beginning of Year	<u>25,393,139</u>	<u>25,393,139</u>	<u>25,393,139</u>	<u>-</u>
End of Year	<u><u>\$ 26,022,374</u></u>	<u><u>\$ 26,022,374</u></u>	<u><u>\$ 27,822,980</u></u>	<u><u>\$ 1,800,606</u></u>

See accompanying Notes to Basic Financial Statements.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Reporting Entity

The Orange County Mosquito Abatement District was formed in 1947, in accordance with Division 3, Chapter 5, of the California Health and Safety Code. By resolution of the Board of Trustees, the name of the District was changed to Orange County Vector Control District, effective January 1, 1976, and to Orange County Mosquito and Vector Control District (the District) effective January 15, 2015. The District encompasses all of Orange County. The governing power of the District is vested in a Board of Trustees, consisting of one member appointed by the Orange County Board of Supervisors for the County at large and one member appointed by each City Council within the District. Members are appointed and serve a two to four-year term and are provided \$100 per monthly meeting attended in lieu of travel expenses.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District, except for its fiduciary activities. The District has no fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's general fund. Separate financial statements for the District's governmental fund are presented after the government-wide financial statements. These statements display information about the major fund individually.

The District reports the following major governmental fund:

The General Fund is used to account for all financial activity in the District.

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations are reported in the government-wide financial statements. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the current financial resources measurement focus, current assets, current liabilities and deferred inflows of resources are generally included on the balance sheets. The reported fund balance is considered to be a measure of "available spendable resources." Governmental fund financial statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Measurable means that amounts can be estimated, or otherwise determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, rental income, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. New Accounting Pronouncements

Current Year Standards

GASB 87

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The District adopted the requirements of the guidance effective July 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption.

E. Investments

Investments are reported at the fair value, which represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statement.

F. Capital Assets

Capital assets that include land, structures and improvements, equipment and furniture, and vehicles, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial cost of more than \$3,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Structures and Improvements	30 Years
Equipment and Furniture	5 to 20 Years
Vehicles	8 to 15 Years

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and the governmental funds balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until that time. The District has the following items that qualify for reporting in this category:

- Deferred outflows related to the pension plans equal to employer contributions made after the measurement date of the net pension liability.
- Deferred outflows related to the pension plans for changes in employer's proportion and differences between employer contributions and the employer's proportionate share of contributions, differences between actual and expected experience, and changes in assumptions. These amounts are amortized over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions through the plans.
- Deferred outflows related to the OPEB for differences between actual and expected experience and changes in assumptions. These amounts are amortized over a closed period equal to the average of the expected remaining services lives of all employees that are provided with retiree healthcare through the plan.
- Deferred outflows related to OPEB for the net differences between projected and actual earnings on pension plan investments. Each annual amount is amortized over five years.

In addition to liabilities, the statement of net position and the governmental funds balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in this category:

- Deferred inflows for *unavailable revenues* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: charges for services. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.
- Deferred inflows related to pensions for differences between actual and expected experience. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the plans.
- Deferred inflows related to the pension plans resulting from the net differences between projected and actual earnings on investments of the pension plan fiduciary net position. These amounts are amortized over five years.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Deferred Outflows/Inflows of Resources (Continued)

- Deferred inflows related to leases for amounts not yet received. These amounts are deferred and recognized as an inflow of resources in the period that the amounts are available or earned.

H. Compensated Absences

Compensated absences (vacation, compensatory time off, and sick leave) are reported as expenditures in the general fund when paid. Any remaining unpaid liability at year-end is recorded on the statement of net position since such obligation is not payable with currently available financial resources, and paid by resources in the District's general fund.

Upon termination, the District is obligated to compensate employees the earned, but unused vacation and compensatory time. At June 30, 2022, there were no employee contracts which included provisions to pay out unused sick leave.

I. Net Position

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

Net Investment in Capital Assets

This component of net position consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction or improvement of those assets and capital related payables.

Restricted Net Position

This component of net position consists of external constraints placed on net position imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position

This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted."

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Fund Equity

In the fund financial statements, governmental funds report the following fund balance classifications:

Nonspendable include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted include amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest authority, the Board of Trustees. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution.

Assigned include amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The District General Manager is authorized to assign amounts to a specific purpose, which was established by the governing body in the Fund Balance Policy.

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes. In other funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. The unassigned fund balance classification includes the below reserves:

An operating reserve equal to two to six months (17-50%) of annual operating fund revenues. These funds are set aside to address risks facing the District related to revenue stability and expenditure volatility, including such items as economic downturns, limitations on increases to the District's benefit assessments, insurance and claims experience, and future operating needs. As of June 30, 2022, the balance in this reserve is \$2,600,000.

Vehicle and equipment replacement reserves for future vehicle and equipment replacements and improvements. This reserve will be maintained at the estimated amount of resources needed to replace assets for the next five years. Additional resources may be maintained such that the total reserves equal the amount of accumulated depreciation of assets, based on estimated replacement costs. As of June 30, 2022, the balance in the vehicle and equipment replacement reserves was \$583,274 and \$828,726, respectively.

Restricted amounts are to be considered spent when an expenditure is incurred for purposes for which the restricted fund balance is available. Committed, assigned, and unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Fund Equity (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the District's policy is to apply restricted fund balance first. When an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balances are available, the District's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

K. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on July 1, and are payable in two installments on November 1 and February 1, and become delinquent December 11 and April 11. The County bills and collects the property taxes and remits them to the District in installments during the year. District property tax revenues are recognized when levied to the extent that they result in current receivables.

The County is permitted by state law (Proposition 13) to levy taxes at 1 % of full market value (at time of purchase) and can increase the assessed values no more than 2% per year. The District receives a share of this basic levy proportionate to what was received in the 1976 to 1978 period.

L. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans and Orange County Employees Retirement System (OCERS) plan (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and OCERS. 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.

M. OPEB Plan

For purposes of measuring the net OPEB asset and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the OPEB Plans' fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the District's OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from the estimates.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Data

The District adopts an itemized budget statement of anticipated revenues, estimated operating expenditures and reserve requirements and files it with the County Auditor's office annually. The sources of financing operating costs and reserve requirements are: (1) available balance carried forward from the preceding year, (2) property taxes and assessments, (3) interest, and (4) other miscellaneous items. The legal level of control is by department.

Excess of Expenditures over Appropriations

Excess of expenditures over appropriations by department in the general fund are as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Major Fund:			
General Fund:			
Capital Outlay	\$ 326,000	\$ 358,074	\$ (32,074)

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 CASH AND INVESTMENTS

Cash and Investments

Cash and investments as of June 30, 2022 are classified in the accompanying government-wide statement of net position as follows:

Cash and Investments	\$ 25,091,499
Restricted Cash and Investments:	
Held by Pension Trust	<u>2,684,852</u>
Total Cash and Investments	<u><u>\$ 27,776,351</u></u>

Cash and investments consist of deposits and investments, as noted below:

Deposits with Financial Institutions	\$ 2,625,048
Investments	22,466,451
Restricted Investments:	
Held by Pension Trust	<u>2,684,852</u>
Total Cash and Investments	<u><u>\$ 27,776,351</u></u>

Investments Authorized by the California Government Code and the District's Investment Policy

The District's Investment Policy is reviewed and adopted by the Board of Trustees each year. Investment vehicles not specifically mentioned in the District's investment policy, are not authorized unless the policy is amended by the Board of Trustees. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of the employer contributions to the pension trust that is governed by the trust agreement.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Investments Authorized by the California Government Code and the District's Investment Policy (Continued)

<u>Authorized Investment Type</u>	<u>Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 Years	None	10%
U.S. Treasury Issues	5 Years	None	None
State Obligations: CA and Others	5 Years	None	None
CA Local Agency Obligations	5 Years	None	None
U.S. Agency Obligations (Federal Agency Issues)	5 Years	None	None
Bankers Acceptances	180 Days	40%	30%
Commercial Paper: Non-pooled Funds	270 Days	25%	None
Commercial Paper: Pooled Funds	270 Days	40%	None
Negotiable Certificates of Deposit	5 Years	30%	None
Non-Negotiable Certificates of Deposit	5 Years	None	None
Placement Service Deposits	5 Years	30%	None
Placement Service Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 Days	20%	None
Medium-Term Notes	5 Years	30%	None
Mutual Funds and Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through and Asset Backed Securities	5 Years	20%	None
Supranational Obligations	5 Years	30%	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Orange County Investment Pool (OCIP)	N/A	None	None
CalTRUST	N/A	None	None

N/A - Not Applicable

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates that will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk (Continued)

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2022:

Investment Type	Fair Value	Remaining Maturity			
		12 Months or Less	13 to 24 Months	25 to 36 Months	37 to 60 Months
Local Agency Investment Fund (LAIF)	\$ 15,704,001	\$ 15,704,001	\$ -	\$ -	\$ -
Orange County Investment Pool (OCIP)	1,713,853	1,713,853	-	-	-
Money Market Mutual Funds	147,808	147,808	-	-	-
Medium Term Notes	984,203	500,065	-	96,747	387,391
Local Agency Bonds	2,177,445	209,315	48,896	717,649	1,201,585
United States Treasury Issues	440,990	-	247,960	98,402	94,628
Federal Agency Issues	266,211	-	-	-	266,211
Negotiable Certificates of Deposit	1,031,940	637,628	195,156	-	199,156
PARS Pension Trust Fund	2,684,852	2,684,852	-	-	-
Total	\$ 25,151,303	\$ 21,597,522	\$ 492,012	\$ 912,798	\$ 2,148,971

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The only minimum rating required by the California Government Code that is applicable to the District's investments is a rating of "A" or better for medium term notes and a rating of "AAA" for money market mutual funds.

Presented below are the actual ratings by Standard & Poor's as of year-end for each investment type for the fiscal year ended June 30, 2022:

Investment Type	AAA	AA+	AA	AA-	Other	Not Rated	Not Required to be Rated	Total
Local Agency Investment Fund (LAIF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,704,001	\$ -	\$ 15,704,001
Orange County Investment Pool (OCIP)	1,713,853	-	-	-	-	-	-	1,713,853
Money Market Mutual Funds	-	-	-	-	-	147,808	-	147,808
Medium Term Notes	99,704	-	-	-	884,499	-	-	984,203
Local Agency Bonds	197,334	210,547	1,236,622	160,710	372,232	-	-	2,177,445
United States Treasury Issues	-	-	-	-	-	-	440,990	440,990
Federal Agency Issues	-	266,211	-	-	-	-	-	266,211
Negotiable Certificates of Deposit	-	-	-	-	-	1,031,940	-	1,031,940
PARS Pension Trust Fund	-	-	-	-	-	2,684,852	-	2,684,852
Total	\$ 2,010,891	\$ 476,758	\$ 1,236,622	\$ 160,710	\$ 1,256,731	\$ 19,568,601	\$ 440,990	\$ 25,151,303

Investment Type	A+	A	A-	Total Other
Local Agency Investment Fund (LAIF)	\$ -	\$ -	\$ -	\$ -
Orange County Investment Pool (OCIP)	-	-	-	-
Money Market Mutual Funds	-	-	-	-
Medium Term Notes	149,993	270,404	464,102	884,499
Local Agency Bonds	107,420	-	264,812	372,232
United States Treasury Issues	-	-	-	-
Federal Agency Issues	-	-	-	-
Negotiable Certificates of Deposit	-	-	-	-
PARS Pension Trust Fund	-	-	-	-
Total	\$ 257,413	\$ 270,404	\$ 728,914	\$ 1,256,731

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Other than external investment pools, the District had no investments that exceeded 5% of the portfolio.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the 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.

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 or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit).

The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2022, the District deposits (bank balances) were insured by the Federal Deposit Insurance Corporation up to \$250,000 or collateralized as required under California Law.

District Investments in State Investment Pool and County Investment Pool

The District is a voluntary participant in the LAIF that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. The District is also a voluntary participant in the Orange County Investment Pool (OCIP) that is regulated by California Government Code and the Orange County Board of Supervisors under the oversight of the County of Orange Treasury Oversight Committee. The fair value of the District's investments in these pools is reported in the accompanying financial statements at amounts based upon the District's pro rata share of the fair value provided by LAIF and OCIP for each respective portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF and OCIP, which are recorded on an amortized cost basis.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Cash and Investments – PARS Pension Trust

Investment Policy

The District established a trust account with Public Agency Retirement Services (PARS) to hold assets that are legally restricted for use in administering the District's Pension Plan. The PARS Pension Trust's specific cash and investments are managed by a third-party portfolio manager under guidelines approved by the District.

Those guidelines are as follows:

Risk Tolerance: Moderate

Risk Management: The portfolio is constructed to control risk through four layers of diversification - asset classes (cash, fixed income, equity), investment styles (large cap, small cap, international, value, growth), managers and securities. Disciplined mutual fund selection and monitoring process helps to drive return potential while reducing portfolio risk.

Investment Objective: To provide current income and moderate capital appreciation. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important.

Strategic Ranges: 0% - 20% Cash
 40% - 60% Fixed Income
 40% - 60% Equity

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Fair Value Measurements

The District categorizes its fair value measurement within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the investments. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices for similar assets in active markets (significant other observable inputs), and Level 3 inputs are significant unobservable inputs.

Deposits and securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Investments classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

The District had the following recurring fair value measurements as of June 30, 2022:

	Fair Value	Quoted Prices Level 1	Observable Inputs Level 2	Unobservable Inputs Level 3
Investment Type (Subject to Hierarchy):				
Medium Term Notes	\$ 984,203	\$ -	\$ 984,203	\$ -
Local Agency Bonds	2,177,445	-	2,177,445	-
United States Treasury Issues	440,990	-	440,990	-
Federal Agency Issues	266,211	-	266,211	-
Negotiable Certificates of Deposit	1,031,940	-	1,031,940	-
Total Subject to Hierarchy	4,900,789	\$ -	\$ 4,900,789	\$ -
Uncategorized (Not Subject to Hierarchy):				
Local Agency Investment Fund (LAIF)	15,704,001			
Orange County Investment Pool (OCIP)	1,713,853			
Money Market Mutual Funds	147,808			
PARS Pension Trust Fund	2,684,852			
Total Investment Portfolio	\$ 25,151,303			

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2022, is as follows:

	Balance at July 1, 2021	Additions	Deletions/ Transfers	Balance at June 30, 2022
Capital Assets, Not Depreciated:				
Land	\$ 2,010,329	\$ -	\$ -	\$ 2,010,329
Total Capital Assets, Not Depreciated	2,010,329	-	-	2,010,329
Capital Assets, Being Depreciated:				
Structures and Improvements	4,548,177	-	-	4,548,177
Equipment and Furniture	1,265,965	87,330	-	1,353,295
Vehicles	2,325,855	240,620	(79,997)	2,486,478
Total Capital Assets, Being Depreciated	8,139,997	327,950	(79,997)	8,387,950
Less Accumulated Depreciation for:				
Structures and Improvements	(2,855,104)	(116,701)	-	(2,971,805)
Equipment and Furniture	(624,018)	(101,733)	-	(725,751)
Vehicles	(1,591,044)	(122,493)	79,997	(1,633,540)
Total Accumulated Depreciation	(5,070,166)	(340,927)	79,997	(5,331,096)
Total Capital Assets, Being Depreciated, Net	3,069,831	(12,977)	-	3,056,854
Governmental Activity Capital Assets, Net	<u>\$ 5,080,160</u>	<u>\$ (12,977)</u>	<u>\$ -</u>	<u>\$ 5,067,183</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
Health and Sanitation	<u>\$ 340,927</u>

NOTE 5 COMPENSATED ABSENCES

The change in the District's compensated absences liability during the year ended June 30, 2022 consisted of the following:

	Balance at July 1, 2021	Additions	Deletions	Balance at June 30, 2022	Due Within One Year
Compensated Absences	<u>\$ 663,788</u>	<u>\$ 535,783</u>	<u>\$ (585,568)</u>	<u>\$ 614,003</u>	<u>\$ 202,621</u>

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 DEFERRED COMPENSATION PLAN

The District offers its employees a defined contribution deferred compensation plan in accordance with Internal Revenue Code Section 457 whereby employees authorize the District to withhold funds from their wages to be invested in individual savings accounts and other investments. Each participant directs the investments of their respective accounts and no contributions are required to be made by the District. Funds may be withdrawn by participants at termination of employment or retirement. Pursuant to Section 457, the District established trusts in which all assets are held by ICMA Retirement Corporation and Nationwide Retirement Solutions. These assets are held for the exclusive benefit of the plan participants and their beneficiaries and are not available to the creditors of the District. For this reason, the assets and related liabilities of the plan are not included in the financial records of the District and are not included in the accompanying financial statements. For the year ended June 30, 2022, employee contributions to the plan totaled \$723,217.

NOTE 7 SELF-INSURANCE PROGRAM

The District is a member of the Vector Control Joint Powers Agency (Agency).

Description of Joint Powers Agency

The Agency is comprised of California member districts and is organized under a Joint Powers Agreement pursuant to the California Government Code. The purpose of the Agency is to arrange and administer programs of insurance for the pooling of specific self-insurance limits and purchase excess insurance coverage above those limits. Each member District is represented on the board of directors. Officers of the Agency are elected annually by the board members.

Self-insurance Programs of the Agency

General Liability and Workers' Compensation

Periodic deposits/expenditures are paid by member districts and are adjusted retrospectively to cover actual costs. Each member district has a specific retention level. The District has a self-insured retention level of \$25,000 for general liability, automobile liability, and errors of omissions, and \$50,000 for workers' compensation and pays 100% of all losses incurred under those amounts. The District does not share or pay for losses of other districts under their retention level. Losses of \$50,000 to \$500,000 are pooled among all participating districts for workers' compensation and losses in excess of \$25,000 to \$1,000,000 for general liability. These limits are covered by excess insurance purchased by the Agency to a limit of \$29,500,000 for general liability and statutory coverage plus \$5,000,000 for workers' compensation subject to \$500,000 self-insured retention level. There were no instances in the past three years where a settlement exceeded the District's coverage, and no significant reductions in the insurance have occurred.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS

A. CalPERS Defined Benefit Pension Plans

1. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's 2.0% at 55 (Tier I), 2.0% at 60 (Tier II), and 2.0% at 62 (Tier III PEPRA) Miscellaneous Employee Pension Plans (Plans), cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 to 62 with statutorily reduced benefits. All members are eligible for nonindustrial disability benefits after five (5) years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect for the year ended June 30, 2022, are summarized as follows:

	Miscellaneous		
	Tier I Prior to July 13, 2012	Tier II On or After July 13, 2012	Tier III - PEPRA On or After January 1, 2013
Hire Date	July 13, 2012	July 13, 2012	January 1, 2013
Benefit Formula	2%@55	2%@60	2%@62
Benefit Vesting Schedule	5 Years of Service	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50 - 63	50 - 63	52 - 67
Monthly Benefits, as a Percent of Eligible Compensation	1.426% to 2.418%	1.092% to 2.418%	1.0% to 2.5%
Required Employee Contribution Rates	7%	7%	6.25%
Required Employer Contribution Rates:			
Normal Cost Rate	10.880%	8.650%	7.590%
Payment of Unfunded Liability	\$ 180,827	\$ 2,700	\$ 12,490

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

A. CalPERS Defined Benefit Pension Plans (Continued)

1. General Information about the Pension Plans (Continued)

Contributions

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

For the fiscal year ended June 30, 2022, the District contributed the contractually required amount of \$798,166.

Additional Funding of the Pension Plan - PARS Pension Trust

In April 2019, the District approved the creation of a CalPERS defined benefit pension plan trust with PARS (Pension Trust). The PARS trust is legally restricted to providing benefits for members of the defined benefit pension plan. However, in accordance with GASB 68, the asset balance is not included in the calculation of the net pension liability above. The PARS Trust issues a publicly available financial report for the fiduciary net position that is available upon request.

The District made contributions totaling \$300,000 to the PARS Pension Trust in the fiscal year ended June 30, 2022. Investment losses of \$318,125 and administrative expenses of \$15,369 resulted in an asset balance of \$2,684,852 as of June 30, 2022, which is shown as a restricted asset on both the Statement of Net Position and the Balance Sheet – Governmental Funds.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

A. CalPERS Defined Benefit Pension Plans (Continued)

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

As of June 30, 2022, the District reported a net pension liability for its proportionate share of the net pension liability as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	<u>\$ 502,480</u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability, which is based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The net pension liability of each of the Plans is measured as of June 30, 2021.

The District's proportionate share of the net pension liability for all Plans as of the measurement dates ended June 30, 2021 and 2020 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2020	0.06281%
Proportion - June 30, 2021	0.02646%
Change - Increase (Decrease)	<u>-0.03635%</u>

For the year ended June 30, 2022, the District recognized pension income of \$873,499. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension Contributions Subsequent to Measurement Date	\$ 798,166	\$ -
Differences Between Actual and Expected Experience	56,348	-
Changes in Employer's Proportion and Differences Between the Employer's Contributions and the Employer's Proportionate Share of Contributions	546,722	-
Net Differences Between Projected and Actual Earnings on Plan Investments	-	(438,637)
Total	<u>\$ 1,401,236</u>	<u>\$ (438,637)</u>

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

A. CalPERS Defined Benefit Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

\$798,166 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30.</u>	<u>Amount</u>
2023	\$ 190,009
2024	106,467
2025	(10,826)
2026	(121,217)
2027	-
Thereafter	-

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement period was determined by an actuarial valuation as of June 30, 2020, with standard update procedures used to roll forward the total pension liability to June 30, 2021. The total pension liability was based on the following assumptions:

Valuation Date	<u>Miscellaneous</u>
Measurement Date	June 30, 2020
Actuarial Cost Method	June 30, 2021
Actuarial Assumptions:	Entry-Age Normal Cost Method
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	(1)
Mortality Rate Table	(2)
Postretirement Benefit Increase	(3)

(1) Varies by entry age and service.

(2) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Preretirement and Postretirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

(3) The lesser of contract COLA or 2.50% until Purchasing Power Protection Allowance Floor on purchasing power applies, 2.50% thereafter.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

A. CalPERS Defined Benefit Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Long-Term Expected Rate of Return

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

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

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

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

(a) In the CalPERS CAFR, fixed income is included in Global Debt Securities; liquidity is included in short-term investments; inflation assets are included in both Global Equity Securities, and Global Debt Securities.

(b) An expected inflation of 2.0% used for this period.

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

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

A. CalPERS Defined Benefit Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate

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

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

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

	1% Decrease (6.15%)	Discount Rate (7.15%)	1% Increase (8.15%)
Net Pension Liability (Asset)	\$ 2,988,175	\$ 502,480	\$ (1,552,408)

Pension Plan Fiduciary Net Position

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

Pension Plan Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-2021. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

A. CalPERS Defined Benefit Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Pension Plan Subsequent Events (Continued)

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

3. Payable to the Pension Plan

At June 30, 2022, the District had no outstanding amount of contributions due to the pension plan required for the year ended June 30, 2022 for the CalPERS plans.

B. Withdrawn OCERS Defined Benefit Pension Plan

1. General Information about the Pension Plans

Plan Description

The District participated in the Orange County Employees' Retirement System (OCERS), a cost-sharing multiple employer, defined benefit pension plan, for all employees prior to January 5, 2007. The participating entities in OCERS share proportionally in all risks and costs, including benefit costs. The District's withdrawal as of January 4, 2007, precludes the District from sharing risks and costs with other participating entities. Only the District will be held responsible for costs of its plan and a separate calculation is prepared by OCERS for the District specifically for this plan.

OCERS was established in 1945, under the provisions of the County Employees Retirement Law of 1937, and provides members with retirement, death, disability, and cost-of-living benefits. Members employed prior to September 21, 1979, are designated as Tier I members. For Tier II members employed after September 20, 1979, the County Board of Supervisors adopted certain sections of the Government code which established formulas producing reduced allowances. OCERS issues a publicly available financial report that includes financial statements and required supplementary information for the cost-sharing plans that are administered by OCERS. The report can be obtained from the OCERS website at www.ocers.org.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

B. Withdrawn OCERS Defined Benefit Pension Plan (Continued)

1. General Information about the Pension Plans (Continued)

Benefits Provided

OCERS provides service retirement, disability, death, and survivor benefits to eligible employees. Members are eligible to retire once they attain the age of 50 and have acquired 10 or more years of retirement service credit. A member with 30 years of service is eligible to retire regardless of age. The retirement benefit the member will receive is based upon age at retirement, final average compensation, years of retirement service credit and retirement plan and tier.

General member benefits are calculated pursuant to the provisions of Sections 31676.01, 31676.1, 31676.12, 31676.16, 31676.18 or 31676.19. For Section 31676.01, the monthly allowance is equal to 1/90th of final compensation times years of accrued retirement service credit times age factor from that Section. For Section 31676.1, the monthly allowance is equal to 1/60th of final compensation times years of accrued retirement service credit times age factor from that Section. For Sections 31676.12, 31676.16, 31676.18 or 31676.19, the monthly allowance is equal to 1/50th of final compensation times years of accrued retirement service credit times age factor from the corresponding Section. The maximum monthly retirement allowance is 100% of final compensation. Final average compensation consists of the highest 12 consecutive months for a General Tier 1 member and the highest 36 consecutive months for a General Tier 2 member.

The member may elect an unmodified retirement allowance or choose an optional retirement allowance. The unmodified retirement allowance provides the highest monthly benefit and a 60% continuance to an eligible surviving spouse or domestic partner. An eligible surviving spouse or domestic partner is one married to or registered with the member one year prior to the effective retirement date. Certain surviving spouses or domestic partners may also be eligible if marriage or domestic partnership was at least two years prior to the date of death and the surviving spouse or domestic partner has attained age 55. There are four optional retirement allowances the member may choose. Each of the optional retirement allowances requires a reduction in the unmodified retirement allowance in order to allow the member the ability to provide certain benefits to a surviving spouse, domestic partner, or named beneficiary having an insurable interest in the life of the member.

Funding Policy and Contributions

The District was a contracting employer with the Orange County Employees Retirement System (OCERS) before it withdrew from OCERS and contracted with CalPERS to provide retirement benefits for its members with respect to service after January 4, 2007. Effective from the date of withdrawal, OCERS is only responsible for providing benefits to employees or retirees of Orange County Mosquito and Vector Control District who were members of OCERS before January 5, 2007.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

B. Withdrawn OCERS Defined Benefit Pension Plan (Continued)

1. General Information about the Pension Plans (Continued)

Funding Policy and Contributions (Continued)

Per the termination and continuing contribution agreement entered into on June 1, 2008 with OCERS and Orange County Mosquito and Vector Control District, commencing as of December 31, 2010 and at least every three years thereafter OCERS will hire an actuary to recalculate the District's Unfunded Actuarial Accrued Liability (UAAL) obligation, based on accumulated assets and liabilities attributable to the District. All District members with OCERS will be considered a "closed group" for purposes of recalculating the UAAL. Based on the recalculation, in the event that there is any new UAAL obligation required of the District, it will be satisfied within three years following the effective date of each recalculation, including any accrued interest. In the event there is a surplus or negative UAAL, the surplus will remain in the retirement system as a credit against any future UAAL, unless the surplus exceeds 115%, which then it may be transferred to CalPERS.

The District did not make any contributions during the fiscal year to OCERS. Also, the District did not have an amount due to OCERS based on the most recent funding actuarial valuation dated December 31, 2020.

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

As of June 30, 2022, the District reported a net pension asset for its calculated share as follows:

Net Pension Asset	<u>\$ 5,501,623</u>
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The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021, using standard update procedures. Due to the Plan's withdrawn status, the District's total pension liability for the Plan is measured separately by OCERS. In addition, the District's fiduciary net position is estimated by adjusting the Valuation Value of Assets (VVA) for each membership class by the ratio of the total OCERS Plan's fiduciary net position to total OCERS VVA.

Although, due to the plan's withdrawn status, the Districts amounts are calculated separately for this cost-sharing plan, the proportionate share of the net pension liability (asset) as a whole is available and was as follows for the measurement dates ended December 31, 2021 and 2020:

Proportion - December 31, 2020	-0.04000%
Proportion - December 31, 2021	<u>-0.26800%</u>
Change - Increase (Decrease)	<u><u>-0.22800%</u></u>

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

B. Withdrawn OCERS Defined Benefit Pension Plan (Continued)

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2022, the District recognized pension income of \$1,409,616. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Actual and Expected Experience	\$ 274,103	\$ (1,409,750)
Changes in Assumptions	220,263	-
Net Differences Between Projected and Actual Earnings on Plan Investments	-	(3,308,059)
Total	\$ 494,366	\$ (4,717,809)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	Amount
2023	\$ (900,848)
2024	(1,578,178)
2025	(997,211)
2026	(660,905)
2027	(86,301)
Thereafter	-

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

B. Withdrawn OCERS Defined Benefit Pension Plan (Continued)

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions

The total pension liability was based on the following assumptions:

Valuation Date	December 31, 2020
Measurement Date	December 31, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Investment Rate of Return	7.00% (1)
Discount Rate	7.00%
Inflation	2.75%
Cost of Living Adjustment	2.75%
Projected Salary Increase	4.25% - 12.25% (2)
Actuarial Experience Study	Three year period ended December 31, 2019

(1) Net of pension plan investment expense, including inflation.

(2) Varies by service, including inflation.

It should be noted that the District has previously withdrawn from OCERS, and the liabilities for the District have been determined using frozen service previously accrued while at OCERS but with projected salaries at retirement for current active employees.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

B. Withdrawn OCERS Defined Benefit Pension Plan (Continued)

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined in 2021 using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses are shown in the following table. This information was used in the derivation of the long-term expected investment rate of return assumption for the December 31, 2021 actuarial valuation. This information will change every three years based on the actuarial experience study.

<u>Asset Class (a)</u>	<u>Target Allocation</u>	<u>Long-Term Expected Arithmetic Real Rate of Return</u>
Large Cap Equity	23.10%	5.43%
Small Cap Equity	1.90%	6.21%
International Developed Equity	13.00%	6.67%
Emerging Markets Equity	9.00%	8.58%
Core Bonds	9.00%	1.10%
High Yield Bonds	1.50%	2.91%
TIPS	2.00%	0.65%
Emerging Market Debt	2.00%	3.25%
Corporate Credit	1.00%	0.53%
Long Duration Fixed Income	2.50%	1.44%
Real Estate	3.01%	4.42%
Private Equity	13.00%	9.41%
Value Added Real Estate	3.01%	7.42%
Opportunistic Real Estate	0.98%	10.18%
Energy	2.00%	9.68%
Infrastructure (Core Private)	1.50%	5.08%
Infrastructure (Non-Core Private)	1.50%	8.92%
CTA - Trend Following	2.50%	2.38%
Global Macro	2.50%	2.13%
Private Credit	2.50%	5.47%
Alternative Risk Premia	2.50%	2.50%
Total	100.00%	

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

B. Withdrawn OCERS Defined Benefit Pension Plan (Continued)

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Long-Term Expected Rate of Return (Continued)

Note that the investment return assumption for funding purposes is developed net of both investment and administrative expenses; however, the same investment return assumption is used for financial reporting purposes, where it is considered gross of administrative expenses.

Discount Rate

The discount rate used to measure the TPL was 7.00% as of December 31, 2021. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits for current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL as of December 31, 2021.

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

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

	1% Decrease (6%)	Discount Rate (7%)	1% Increase (8%)
Net Pension Asset	\$ 1,748,834	\$ 5,501,623	\$ 8,560,493

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued OCERS financial reports. The report can be obtained from the OCERS website at www.ocers.org.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 RETIREMENT PLANS (CONTINUED)

C. Pension Expense

Pension income for the CalPERS and OCERS pension plans was \$873,499 and \$1,409,616, respectively, which results in a collective pension income of \$2,283,115 for the fiscal year ended June 30, 2022.

D. PARS Defined Contribution Benefit Plan

Effective December 22, 2006, the Orange County Mosquito and Vector Control District adopted the PARS 457 FICA Alternative Retirement Plan for part-time, seasonal, and temporary employees.

The PARS plan is solely funded by the contributions from the employees. The contribution rate is 7.50% of gross earnings for employees. Pursuant to federal legislation, the Section 457 plan assets were placed in trust for the exclusive benefit of all employees and their beneficiaries and are not available to the creditors of the District. For this reason, the assets and related liabilities of the plan are not included in the financial records of the District and are not included in the accompanying financial statements. For the year ended June 30, 2022, contributions to the plan totaled \$41,933.

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The District has an agent multiple-employer defined benefit other postemployment benefit plan that provides postemployment benefits, including medical insurance, to eligible employees and their dependents at retirement through the California Public Employees Medical and Hospital Care Act (PEMHCA) as provided under the District's memorandum of understanding with its employees. The plan provides comprehensive health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

District members become eligible to retire and receive District-paid healthcare benefits upon attainment of age 50 and five years of covered PERS service. Retired members over the age of 65 may join one of the Supplemental (Medicare-coordinated) options under PEMHCA or may have Medicare premiums reimbursed. Benefits are paid for the lifetime of the retiree. The District's basic contribution on behalf of retirees is determined under the "Unequal Contribution Method" as described in Government Code Section 22892(c), as applied to the statutory minimum contribution for active employees of \$143/month (2021) and \$149/month (2022). The contribution on behalf of retirees is 75% of \$143 (\$107) for 2021 and 80% of \$149 (\$119) for 2022. The percentage increases each year by 5% until it reaches 100% of the statutory minimum contribution for years 2026 and later.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

A. Plan Description (Continued)

In addition to the generally applicable rules described above, there are two grandfathering provisions which apply as follows:

- (1) Employees hired prior to July 1, 2009 have an additional allowance of \$234 added to their statutory minimum as described above. The \$234 represents the medical allowance as of the date the new CalPERS resolution was adopted and is frozen for all future years. One retiree receives an additional \$200/month.
- (2) There are several grandfathered retirees who transferred from the Orange County Employees' Retirement System (OCERS) Health Plan to PEMHCA in April 2006, which is administered by CalPERS. These grandfathered retirees are eligible to receive a monthly grant equal to the greater of their 2006 monthly grant (calculated as \$400 per month, reduced for service less than 25 years), or the current District contribution as determined under the rules described in paragraph (1) above.

Employees hired on or after July 1, 2009, receive a supplemental benefit based on longevity with the District:

<u>Continuous Full-Time Service</u>	<u>Monthly Stipend</u>
10 to 15 Years	\$ 100
15 to 20 Years	150
20 or More Years	200

Retirees not in PEMHCA receive reimbursement equivalent to the lesser of the grandfathered provisions and their premium. There are several retirees receiving reimbursements for non-PEMHCA Medicare premiums less than the caps. The District also pays the PEMHCA administrative fee of 0.25% of the premium in fiscal year 2021-2022.

Employees Covered

As of the measurement date June 30, 2022, the following current and former employees were covered by the benefit terms under the plan:

Inactive Employees or Beneficiaries Currently Receiving Benefits	42
Active Employees	66
Total	108

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

A. Plan Description (Continued)

Contributions

Benefit provisions and contribution requirements are established and may be amended by the District's Board and/or the employee associations through agreements and memorandums of understanding between the District and its employees. Currently, contributions are not required from plan members. Administrative costs of the OPEB plan are financed through investment earnings.

In July 2008, the District elected to join the PARS OPEB Trust as a means to fund the actuarially determined contribution (ADC). The PARS OPEB Trust issues a publicly available financial report for the fiduciary net position that is available upon request. The plan itself does not issue a separate financial report.

The District currently finances benefits based on the actuarially determined contribution. For the fiscal year ended June 30, 2022, the District paid \$179,088 for current premiums and the estimated implied subsidy was \$58,795, resulting in total payments of \$237,883. The payments for current premiums of \$179,088 were not reimbursed by the OPEB trust.

Accounting for the Plan

The other postemployment benefits trust is prepared using the accrual basis of accounting. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits are recognized when due and payable in accordance with the terms of each plan.

B. Total OPEB Liability

Method Used to Value Investments

Investments are reported in the accompanying financial statements at fair value, which represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Securities for which market quotations are not readily available are valued at their fair value as determined by the custodian with the assistance of a valuation service.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

B. Total OPEB Liability (Continued)

Actuarial Assumptions

The District's total OPEB liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021, rolled forward to June 30, 2022, using standard update procedures. A summary of the principal assumptions and methods used to determine the total OPEB liability is shown below.

Valuation Date	July 1, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry age normal, level percentage of payroll
Asset Valuation Method	Market value
Actuarial Assumptions:	
Discount Rate	6.50%
Long-Term Expected Rate of Return on Investments	6.50%, net of OPEB plan investment expense
Salary Increases	3.00%
General Inflation	3.00%
Medical Trend	5.75 percent for 2022, 5.50 percent for 2023, 5.20 percent for 2024-2069, and 4.50 percent for 2070 and later years. Medicare is at 4.5% for all years.
Mortality	Mortality rates were based on the CalPERS Experience Study (2000-2019).
Retirement and Termination	Retirement and termination assumptions used were based on a review of plan experience and a best estimate of future plan experience.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. The calculated investment rate of return was set equal to the expected ten-year compound (geometric) real return plus inflation (rounded to the nearest 25 basis points, where appropriate). The table below provides the long-term expected real rates of return by asset class (based on published capital market assumptions):

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
PARS OPEB Trust:		
Broad U.S. Equity	50.00%	4.40%
U.S. Fixed	45.00%	1.50%
Cash Equivalents	5.00%	0.10%
Total	<u>100.00%</u>	

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

B. Total OPEB Liability (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that the District's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

C. Changes in the Net OPEB Liability (Asset)

The changes in the net OPEB liability (asset) are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2021 (Measurement Date)	\$ 3,977,024	\$ 4,428,106	\$ (451,082)
Changes in the Year:			
Service Cost	172,896	-	172,896
Interest on the Total OPEB Liability	273,215	-	273,215
Differences Between Actual and Expected Experience	65,762	-	65,762
Changes in Assumptions	104,693	-	104,693
Contribution - Employer	-	237,883	(237,883)
Net Investment Income	-	(499,598)	499,598
Benefit Payments	(237,883)	(237,883)	-
Administrative Expenses	-	(24,704)	24,704
Net Changes	<u>378,683</u>	<u>(524,302)</u>	<u>902,985</u>
Balance at June 30, 2022 (Measurement Date)	<u>\$ 4,355,707</u>	<u>\$ 3,903,804</u>	<u>\$ 451,903</u>

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

C. Changes in the Net OPEB Liability (Asset) (Continued)

Sensitivity of the Total OPEB Liability to the Changes in the Discount Rate

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

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB Liability (Asset)	\$ 939,065	\$ 451,903	\$ 39,816

Sensitivity of the Total OPEB Liability to the Changes in Medical Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be, if it were calculated using a medical trend rate that is 1-percentage point lower or 1-percentage point higher than the current medical trend rate:

	1% Decrease (4.8% Decreasing to 4.2% for 2024)	Trend Rate (5.8% Decreasing to 5.2% for 2024)	1% Increase (6.8% Decreasing to 6.2% for 2024)
Net OPEB Liability (Asset)	\$ 108,087	\$ 451,903	\$ 869,940

Changes in Assumptions

The medical trend for the fiscal year ended June 30, 2021 was 5.9% for 2020 decreasing by 0.1% per year to an ultimate rate of 5.0% for 2029 and later years. This trend was updated for the fiscal year ended June 30, 2022 to 5.75% for 2022, 5.50% for 2023, 5.20% for 2024-2069, and 4.50% for 2070 and later years and a Medicare rate of 4.50% for all years.

For the fiscal year ended June 30, 2021, the Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection. For the fiscal year ended June 30, 2022, mortality rates were based on the CalPERS Experience Study (2000-2019).

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

D. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$319,280. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Actual and Expected Experience	\$ 133,165	\$ -
Changes in Assumptions	87,097	-
Net Differences Between Projected and Actual Earnings	422,390	-
Total	\$ 642,652	\$ -

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

Year Ending June 30.	Amount
2023	\$ 153,985
2024	147,305
2025	124,046
2026	191,316
2027	26,000
Thereafter	-

E. Payable to the OPEB Plan

At June 30, 2022, the District had no outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2022.

NOTE 10 LEASES

The District, acting as lessor, leases a site for a cellular tower under a long-term noncancelable lease agreement. The initial least term expired September 2020 and has the option to extend for five additional renewal terms of five years each resulting in an expected expiration of September 2045. During the year ended June 30, 2022, the District recognized \$19,324 and \$11,832 in lease revenue and interest revenue, respectively, pursuant to this contract.

The remainder of the rental income included in the Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended June 30, 2022 was \$321,535 and consists of leases that arise from renting the District's property on Haster Street in Garden Grove, California. These leases are on a month-to-month basis.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11 COMMITMENTS AND CONTINGENCIES

State Assisted Programs

The District participates in certain state assisted programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement that may arise as the result of these audits is not believed to be material.

REQUIRED SUPPLEMENTARY INFORMATION

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – CALPERS
LAST TEN FISCAL YEARS***

Fiscal Year Ended	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Plans' Proportion of the Net Pension Liability	0.02646%	0.06281%	0.05579%	0.04989%	0.04942%	0.04379%	0.03873%	0.04500%
Plans' Proportionate Share of the Net Pension Liability	\$ 502,480	\$ 2,649,531	\$ 2,233,924	\$ 1,880,117	\$ 1,948,055	\$ 1,521,330	\$ 1,062,408	\$ 1,112,227
Plans' Covered Payroll	\$ 6,759,803	\$ 6,652,998	\$ 6,375,440	\$ 5,930,211	\$ 5,003,137	\$ 4,993,576	\$ 4,479,991	\$ 4,184,192
Plans' Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	7.43%	39.82%	35.04%	31.70%	38.94%	30.47%	23.71%	26.58%
Plans' Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	0.10%	0.08%	0.07%	0.06%	0.06%	0.05%	0.05%	0.04%

NOTES TO SCHEDULE

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 to June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014 measurement date was net of administrative expenses.

The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

Inflation was reduced from 2.75% to 2.50%.

From fiscal year June 30, 2019 to June 30, 2022:

There were no significant changes in assumptions.

* Fiscal year 2015 was the first year of implementation, therefore only eight years are shown.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSION – CALPERS
LAST TEN FISCAL YEARS***

Fiscal Year-End	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually Required Contribution (Actuarially Determined)	\$ 798,166	\$ 781,931	\$ 703,004	\$ 613,415	\$ 532,683	\$ 451,950	\$ 431,624	\$ 483,044
Contributions in Relation to the Actuarially Determined Contributions	(798,166)	(781,931)	(703,004)	(613,415)	(532,683)	(451,950)	(431,624)	(483,044)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 6,569,908	\$ 6,759,803	\$ 6,652,998	\$ 6,375,440	\$ 5,930,211	\$ 5,003,137	\$ 4,993,576	\$ 4,479,991
Contributions as a Percentage of Covered Payroll	12.15%	11.57%	10.57%	9.62%	8.98%	9.03%	8.64%	10.78%

NOTES TO SCHEDULE

Valuation Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
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Methods and Assumptions Used to

Determine Contribution Rates:

Actuarial Cost Method	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization Method	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Asset Valuation Method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15 Year Smoothed Market Method
Inflation	2.500%	2.500%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary Increases	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Investment Rate of Return	7.00% (3)	7.00% (3)	7.25% (3)	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement Age	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)

(1) Level percentage of payroll, closed

(2) Depending on age, service, and type of employment

(3) Net of pension plan investment expense, including inflation

(4) 50 years (2%@55 and 2%@60), 52 years (2%@62)**

(5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

* Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – OCERS
LAST TEN FISCAL YEARS***

Fiscal Year Ended	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Measurement Date	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014
Plans' Proportion of the Net Pension Liability	-0.268%	-0.040%	-0.012%	0.040%	0.024%	0.032%	0.034%	0.057%
Plans' Proportionate Share of the Net Pension Liability (Asset)	\$ (5,501,623)	\$ (1,681,965)	\$ (625,500)	\$ 2,492,695	\$ 1,166,920	\$ 1,669,793	\$ 1,941,891	\$ 2,900,367
Plans' Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plans' Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plans' Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	120.52%	106.03%	102.29%	90.92%	95.89%	93.78%	92.66%	89.85%

* Fiscal year 2015 was the first year of implementation, therefore only eight years are shown.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – OCERS
LAST TEN FISCAL YEARS***

Fiscal Year-End	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually Required Contribution (Actuarially Determined)	\$ -	\$ -	\$ -	\$ 877,769	\$ -	\$ -	\$ 314,474	\$ -
Contributions in Relation to the Actuarially Determined Contributions	-	-	-	(877,769)	(4,298)	-	(314,474)	-
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ (4,298)	\$ -	\$ -	\$ -
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

NOTES TO SCHEDULE

Valuation Date	12/31/2020	(5)	(5)	12/31/2017	(5)	(5)	12/31/2014	(5)
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Methods and Assumptions Used to

Determine Contribution Rates:

Actuarial Cost Method	Entry age	(5)	(5)	Entry age	(5)	(5)	Entry age	(5)
Amortization Method	(1)	(5)	(5)	(1)	(5)	(5)	(1)	(5)
Asset Valuation Method	(2)	(5)	(5)	(2)	(5)	(5)	(2)	(5)
Inflation	2.750%	(5)	(5)	2.750%	(5)	(5)	2.750%	(5)
Salary Increases	N/A	(5)	(5)	N/A	(5)	(5)	N/A	(5)
Investment Rate of Return	7.00% (3)	(5)	(5)	7.00% (3)	(5)	(5)	7.25% (3)	(5)
Retirement Age	59	(5)	(5)	59	(5)	(5)	59	(5)
Mortality	(4)	(5)	(5)	(4)	(5)	(5)	(4)	(5)

(1) Level percentage of payroll, closed

(2) The Actuarial Value of Assets is determined by recognizing any difference between the actual and the expected market return over a five-year period. The Valuation Value of Assets is the Actuarial Value of Assets reduced by the value of the non-valuation reserves.

(3) Net of pension plan investment expense, including inflation

(4) Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 5%, projected 30 years (from 2010) with the two-dimensional mortality improvement scale MP year of valuation, weighted 40% male and 60% female.

(5) Valuations are only required every three years for this withdrawn plan.

* Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS***

Fiscal Year-End	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Measurement Date	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Total OPEB Liability:					
Service Cost	\$ 172,896	\$ 137,998	\$ 133,979	\$ 149,564	\$ 145,208
Interest on Total OPEB Liability	273,215	249,025	237,289	204,873	193,579
Change of Benefit Terms	-	-	26,765	-	-
Change of Assumptions	104,693	-	311	-	-
Differences Between Actual and Expected Experience	65,762	-	162,711	-	-
Benefit Payments, Including Refunds and the Implied Subsidy Benefit Payments	<u>(237,883)</u>	<u>(203,116)</u>	<u>(186,651)</u>	<u>(172,520)</u>	<u>(157,788)</u>
Net Change in Total OPEB Liability	378,683	183,907	374,404	181,917	180,999
Total OPEB Liability - Beginning of Year	3,977,024	3,793,117	3,418,713	3,236,796	3,055,797
Total OPEB Liability - End of Year (a)	<u>4,355,707</u>	<u>3,977,024</u>	<u>3,793,117</u>	<u>3,418,713</u>	<u>3,236,796</u>
Plan Fiduciary Net Position:					
Contributions - Employer	237,883	403,116	186,651	332,520	157,788
Net Investment Income	(499,598)	707,874	154,442	187,022	172,915
Administrative Expenses	(237,883)	(22,488)	(21,011)	(18,258)	(17,814)
Benefit Payments, Including Refunds and the Implied Subsidy Benefit Payments	<u>(24,704)</u>	<u>(203,116)</u>	<u>(186,651)</u>	<u>(172,520)</u>	<u>(157,788)</u>
Net Change in Plan Fiduciary Net Position	(524,302)	885,386	133,431	328,764	155,101
Plan Fiduciary Net Position - Beginning of Year	4,428,106	3,542,720	3,409,289	3,080,525	2,925,424
Plan Fiduciary Net Position - End of Year (b)	<u>3,903,804</u>	<u>4,428,106</u>	<u>3,542,720</u>	<u>3,409,289</u>	<u>3,080,525</u>
Net OPEB Liability (Asset) - Ending (a)-(b)	<u>\$ 451,903</u>	<u>\$ (451,082)</u>	<u>\$ 250,397</u>	<u>\$ 9,424</u>	<u>\$ 156,271</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	89.63%	111.34%	93.40%	99.72%	95.17%
Covered - Employee Payroll	\$ 6,569,908	\$ 6,759,803	\$ 6,652,998	\$ 6,375,440	\$ 5,930,211
Net OPEB Liability (Asset) as Percentage of Covered - Employee Payroll	6.88%	-6.67%	3.76%	0.15%	2.64%

NOTES TO SCHEDULE

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

The fiscal year ended June 30, 2018 is the first year of implementation and the same actuarial report was utilized for fiscal year ended June 30, 2019; therefore, there are no previous GASB 75 actuarial reports for comparison.

The fiscal year ended June 30, 2020 contained a medical trend rate of 5.9% for 2020 decreasing by 0.1% per year to an ultimate rate of 5.0% for 2029 and later years while the fiscal years ended June 30, 2019 and 2018 included a medical trend rate of 5.0% for 2018 and later years.

The fiscal year ended June 30, 2022 contained a medical trend rate of 5.75 percent for 2022, 5.50 percent for 2023, 5.20 percent for 2024-2069, and 4.50 percent for 2070 and later years. Medicare is at 4.5% for all years. Also, the mortality rates were updated to the CalPERS Experience Study (2000-2019). The previous mortality rates were based on the RP-2014 tables.

* Fiscal year 2018 was the first year of implementation; therefore, only five years are shown.

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – OPEB
LAST TEN FISCAL YEARS***

Fiscal Year-End	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Contractually Required Contribution (Actuarially Determined)	\$ 222,187	\$ 195,944	\$ 186,651	\$ 158,204	\$ 152,416
Contributions in Relation to the Actuarially Determined Contributions	(237,883)	(403,116)	(186,651)	(332,520)	(157,788)
Contribution Deficiency (Excess)	<u>\$ (15,696)</u>	<u>\$ (207,172)</u>	<u>\$ -</u>	<u>\$ (174,316)</u>	<u>\$ (5,372)</u>
Covered - Employee Payroll	\$ 6,569,908	\$ 6,759,803	\$ 6,652,998	\$ 6,375,443	\$ 6,216,041
Contributions as a Percentage of Covered - Employee Payroll	3.62%	5.96%	2.81%	5.22%	2.54%

NOTES TO SCHEDULE

Valuation Date	7/1/2021	7/1/2019	7/1/2019	7/1/2017	7/1/2017
Methods and Assumptions Used to Determine Contribution Rates:					
Actuarial Cost Method	Entry age normal, level percentage of payroll				
Amortization Method	Level percent of pay				
Amortization Period	30-years				
Asset Valuation Method	Market value				
Discount Rate	6.50%				
Salary Increases	3.00%				
General Inflation	3.00%				
Medical Trend	Fiscal year ends 2018 through 2021: 5.9% for 2020 decreasing by 0.1% per year to an ultimate rate of 5.0% for 2029 and later years Fiscal year end 2022: 5.75% for 2022, 5.50% for 2023, 5.20% for 2024-2069, and 4.50% for 2070 and later years. Medicare is at 4.50% for all years.				
Mortality	Fiscal year ends 2018 through 2021: Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection. Fiscal year end 2022: Mortality rates were based on the CalPERS Experience Study (2000-2019).				
Retirement and Termination	Retirement and termination assumptions used were based on a review of plan experience and a best estimate of future plan experience.				

* Fiscal year 2018 was the first year of implementation; therefore, only five years are shown.



**INDEPENDENT AUDITORS' 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
Orange County Mosquito and Vector Control District
Garden Grove, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Orange County Mosquito and Vector Control District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 16, 2023.

Report on Internal Control over Financial Reporting

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2022-001.

District’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District’s response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The District’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



CliftonLarsonAllen LLP

Irvine, California
March 16, 2023

**ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2022**

Finding 2022-001

Type of Finding:

- Noncompliance with the Investment Policy

Condition: The District did not adopt the investment policy for fiscal year 2021-2022 through a resolution as required by the investment policy.

Criteria or Specific Requirement: The investment policy adopted by the Board on December 17, 2020 states "The District Manager/Treasurer and Finance Manager shall annually in June render to the Board of Trustees a Statement of Investment Policy which Statement shall be adopted by Resolution of the Board of Trustees."

Effect: The District is not in compliance with some of the requirements of the investment policy.

Cause: The District overlooked taking the investment policy to the Board in fiscal year 2021-2022.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the District either update the investment policy to reflect the current practice or follow the requirement to adopt the investment policy annually through a resolution.

Views of Responsible Officials and Planned Corrective Actions:

The District updated the Investment Policy in November 2022 to reflect the current practice and to be in compliance with the policy.



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Board of Directors
Orange County Mosquito and Vector Control District
Garden Grove, California

We have audited the financial statements of Orange County Mosquito and Vector Control District (District) as of and for the year ended June 30, 2022, and have issued our report thereon dated March 16, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated June 1, 2022 and in our meeting on July 25, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements.

As described in Note 1, the District changed accounting policies related to leases by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 87, *Leases*, in fiscal year 2021-2022. There was no impact resulting from the accounting change as of the beginning of the year.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

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

- The annual required contributions, pension expense, net pension liability and corresponding deferred outflows of resources and deferred inflows of resources for the District's public defined benefit plans with CalPERS are based on an actuarial valuation provided by CalPERS.
- The required contributions, pension expense, net pension asset and corresponding deferred outflows of resources and deferred inflows of resources for the District's terminated public defined benefit plans with OCERS are based on an actuarial valuation provided by OCERS.
- The other post-employment benefits plan (OPEB) expense, net OPEB liability, and corresponding deferred outflows of resources and deferred inflows of resources for the District's defined benefit OPEB plan are based several key assumptions that are set by management with the assistance of an independent third-party actuary. These key assumptions include anticipated investment rate of return, health care cost trends, mortality and certain amortization periods.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were reported in Note 8 regarding the District's retirement plans and Note 9 regarding the District's defined benefit OPEB plan.

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated March 16, 2023.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other Audit Findings or Issues

We have provided a separate communication to you date March 16, 2023, communicating internal control related matters identified during the audit.

Supplementary information in relation to the financial statements as a whole

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

* * *

This communication 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.



CliftonLarsonAllen LLP

Irvine, California
March 16, 2023



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

April 20, 2023

AGENDA REPORT

AGENDA ITEM F.1

Prepared By: Lora Young, District Manager
Submitted By: Lora Young, District Manager

Agenda Title:

Adopt Ordinance No. 13/2023 Dissolving the Operations Code, Adopt Resolution No. 558 Establishing Orange County Mosquito and Vector Control District Board Policy No. 55 Board Organization and Procedures Policy, and Adopt Resolution No. 559 Establishing Policy No. 56 Claims Procedure

Recommended Action:

The Board of Trustees (1) Adopt Ordinance No. 13/2023 dissolving the Operations Code. (2) Adopt Resolution No. 558 establishing Policy No. 55 Board Organization and Procedures Policy, and (3) Adopt Resolution No. 559 establishing Policy No. 56 Claims Procedure.

Executive Summary:

As part of the District's strategic goal to review and update District Policies, staff reviewed the current sections of the operations code and found that several topics were redundant to existing District Policies. In an effort to standardize Board actions, staff has been updating and moving all Policy topics from the Operations Code to existing or new District Policies.

Policy No. 55 establishes a comprehensive Board organization and procedures policy that is essential to maintaining transparency and clarity in the roles of board members. The proposed policy uses the same language found in Operations Code Title 2 and 3 which outlines Board terms, procedures, bylaws, and rules of decorum.

Policy No. 55 updates the section related to rules of decorum to address Senate Bill (SB) 1100 that was passed by the legislature in 2022, and subsequently signed by Governor Newsom. SB1100 amended the Brown Act to provide a legislative body the ability to remove an individual (or individuals) for disrupting a meeting. Policy No. 55 defines an individual's method in speaking at a Board of Trustee meeting and defines disruptive behavior.

Policy No. 56 establishes the claims procedure that is outlined in Operations Code Title 1. Policy No. 56 was pulled from the Operations Code with substantive changes and is a transfer of the procedure from the Operations Code to District Policy, which is consistent with current District practices.

With the establishment of Policy No. 55 and No. 56, all topic areas in the Operations Code are addressed as part of District Policies and the Operations Code is no longer necessary for District Operations.

District staff recommends that the Board of Trustees adopt Ordinance No. 13/2023 dissolving the Operations Code, adopt Resolution No. 558 establishing Policy No. 55 Board Organization and Procedures, and adopt Resolution No. 559 establishing Policy No. 56 Claims Procedures.

Strategic Plan Compliance:

This action complies with:

PRIORITY AREA 5: Comprehensive Policy, Procedure and Plan Review and Update

GOAL 5.1: Identify, review, and update (as needed) all Board of Trustees Policies.

Fiscal Impact:

Amount Requested \$0

Sufficient Budgeted Funds Available:

Category: Pers. Optg. X Cap. -or- CIP# Fund#

Previous Relevant Board Actions for This Item:

Exhibits:

Exhibit A: Ordinance 13/2023

Exhibit B: Policy No. 55

Exhibit C: Policy No. 56

Exhibit D: Resolution No. 558

Exhibit E: Resolution No. 559

ORDINANCE NO. 13/2023

**AN ORDINANCE OF THE BOARD OF TRUSTEES OF THE ORANGE COUNTY MOSQUITO
AND VECTOR CONTROL DISTRICT**

REPEALING THE DISTRICT'S OPERATIONS CODE IN ITS ENTIRETY

WHEREAS, The Board of Trustees has functioned pursuant to the California Health and Safety Code Section 2000 et seq.; and

WHEREAS, the Health and Safety Code provides authority for much of the District's organization and function; and

WHEREAS, Health and Safety Code Section 2029 provides that the Board of Directors shall only act by ordinance, resolution, or motion: and

WHEREAS, the District established an Operations Code that integrated some rules and policies but not all; and

WHEREAS, as part of the strategic plan staff has been reviewing policies and ordinances to standardize the process; and

WHEREAS, it was determined that the District would be better served by repealing the ordinance and adopting policies by separate resolutions, to stay consistent with past policy practices; and

WHEREAS, the Board does hereby approve repealing the ordinance and adopting policies by resolution.

NOW, THEREFORE, the Board of Trustees does hereby ORDAIN as follows:

Section 1. That the District's Operations Code (OPERATIONS CODE OF THE ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT) is hereby repealed in its entirety.

Section 2. That the District Clerk/Executive Assistant shall cause a copy of this Ordinance to be posted within 15 days of its adoption and it shall be effective 30 days thereafter.

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 20th day of April 2023, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

Peggy Huang, President

I hereby certify that the foregoing Ordinance was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on April 20, 2023:

APPROVED AS TO FORM:

Cecilia Hupp, Secretary

Alan R. Burns, District Counsel



Orange County Mosquito and Vector Control District
BOARD ORGANIZATION AND PROCEDURES POLICY

Policy No.	Established:	Date Amended:	Resolution No.
55	04-20-2023	N/A	558

SECTION I. Purpose

The purpose of this policy is to outline the process and procedures

SECTION II. Scope

This policy applies to all District staff and members of the Board of Trustees.

SECTION III. Board Appointment Terms

1. Appointment of Board: Trustees shall be appointed by the City Council of each member city, or by the Board of Supervisors with respect to the County Trustee, in accordance with Health & Safety Code section 2022.
2. Qualifications: Each Trustee appointed by a city council shall be a voter in that city in accordance with Health & Safety Code section 2022. Persons appointed shall have experience, training and education in fields that will assist in the governance of the District as provided in Health & Safety Code section 2022.
3. No incompatibility: As declared by Health and Safety Code section 2022, a member of a city council shall not be deemed to hold an incompatible office by virtue of his service as a trustee.
4. The general public is a Trustee's constituency. As mandated by Health and Safety Code section 2022, all trustees shall exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole in furthering the purposes and intent of this chapter. The trustees shall represent the interests of the public as a whole and not solely the interests of the board of supervisors or the city council that appointed them.

5. Terms of office shall be two or four years at the discretion of the appointing authority and shall commence at noon on the first Monday in January in accordance with Health & Safety Code section 2024(a).
6. Vacancies. Vacancies shall be filled in accordance with Health and Safety Code section 2024 and Government Code section 1779.

SECTION III. Board Procedures and Bylaws

1. Time of holding meetings. Regular meetings of the District Board of Trustees shall be held once each month on the third Thursday of the month at 3:00 P.M.
2. Place of holding meetings. Regular meetings of the District Board of Trustees shall be held at the District Office in Garden Grove at 13001 Garden Grove Boulevard.
3. Quorum. At full Board meetings, a quorum shall consist of a simple majority of total appointed Board members in accordance with Health and Safety Code section 2029(a). If less than a quorum is present at any meeting, the members present may adjourn the meeting to a time and place specified in the order of adjournment.
4. A standing committee quorum shall consist of three (3) or more members of the committee. If less than three (3) members are present, those members present may discuss the item(s) on the committee agenda and report their opinion(s) on the subject(s) to the Board. Whenever a quorum of a committee is present, the Brown Act shall be observed.
5. Presiding officer. The President of the Board shall preside over all meetings. In the absence of the President, the Vice-President shall preside.
6. The elected officers of the District Board shall consist of President, Vice-President, and Secretary
7. Election of Officers. Board Officers shall be elected annually, with the election held at the regular meeting in the month of January or as soon thereafter as practicable.
8. Nominations shall be made from the floor. In accordance with Rosenberg's Rules of Order, nominations shall be closed by a two-thirds vote. New officers shall assume their positions and responsibilities at the January meeting or as soon thereafter as practicable.
9. Succession. In the event of vacancy or should an officer at any time refuse to serve, the officers shall succeed to the higher position as outlined in Section 3.5 above. The Board shall then appoint a new secretary.

10. Terms of office. A term shall consist of one full year. Each officer shall serve for one term. Each officer shall serve not more than one consecutive term in the office to which elected. Partial terms shall not be considered in determination of consecutive term.
11. Eligibility to hold office. Any member of the Board of Trustees may be elected to any office.
12. Order of business. In accordance with Health and Safety Code Sections 2028 and 2029(e), the order of business to be considered at the meeting shall be at the discretion of the presiding officer. The District Manager shall provide an agenda to each Board member and to the news media. The agenda shall be developed in consultation with the presiding officer. In accordance with the Brown Act, Board action and review shall be limited to items on the distributed agenda.
13. New business not so indicated on the agenda shall be referred to a future agenda for Board review and action. The Board may discuss and take action on non-agenda items when one of the following situations exists:
14. In an “emergency situation”, upon a determination by a majority vote that such an emergency exists. “Emergency situation” means a work stoppage, crippling disaster, or other activity which severely impairs the public health or safety; or
15. If there is a need to take immediate action and the need to take action arose subsequent to the agenda being posted. Such a determination must be made by two-thirds vote of the Board members present, or if less than two-thirds of the member are present, by unanimous vote of the members present.
16. The most recent version of Rosenberg’s Rules of Order shall be used as a nonbinding guide to the conduct of meetings. The President shall make procedural rulings, which shall stand unless overruled by a majority vote of the Trustees voting on the matter.”
17. Recording of votes. Where a split vote appears imminent, any member may request a vote by roll call, and the vote of each individual Board member shall be recorded by the Secretary of the Board. Unless otherwise required by law, votes may be recorded in any manner that assures accuracy.
18. Recording of the minutes. In accordance with Health and Safety Code section 2029, at regular District meetings, the Secretary of the Board shall be responsible for recording the minutes with their entry into the current District minute book. In the absence of the Secretary of the Board, the presiding officer shall appoint an acting Secretary to record the meeting minutes, as shall also apply to supplementary meetings of the Board.
19. Procedure not provided for. Procedures for conducting meetings of the District Board shall be in accord with the most recently available edition of Rosenberg’s Rules of Order, except as otherwise noted in these articles, bylaws, and subsequent amendments.

20. Amendment of articles and bylaws. Amendment of any article, or bylaw thereof, in these adopted regulations may be passed by the majority vote of the quorum, provided that such proposed amendment be presented in writing and reviewed by the Board under the agenda of at least one prior meeting of the Board. Such amendments so passed shall become effective with their entry into the minutes of the regular meeting.

21. Officers and their duties. In accordance with Health and Safety Code section 2027, the officers of the District are as follows:

- a. President: When necessary, the President shall be the official representative of the District.
 - i. The President shall have the power to appoint committees, and such other powers as may be delegated by the Board from time to time.
 - ii. The President shall be responsible for opening meetings promptly and for administering the business of the day, expeditiously, and with appropriate order and decorum.
- b. Vice-President: In the absence of the President, the Vice-President shall assume the duties of the President.
- c. Secretary: The Secretary shall assist the President as necessary and countersign documents.
 - i. In the absence of the President and Vice-President, the Secretary shall assume the duties of the President.
 - ii. It shall be the duty of the Secretary to authenticate by their signature, when necessary, all the acts, orders, and proceedings of the Board.
 - iii. The Secretary shall further be responsible for recording the minutes and keeping records. With the approval of the Board, this responsibility may be delegated to the District Manager. A Clerk of the Board may assist with those duties. District Counsel shall act as Parliamentarian.

22. Rules of decorum.

- a. Any person desiring to address the Board shall only speak when recognized by the presiding officer. Persons should address their comments to the presiding officer and not to other Board members or staff. The Board and staff should likewise not engage in a dialogue with a member of the public without first securing the permission of the presiding officer. Cross-examination of the Board or staff is not allowed. If a speaker has questions, they should state those questions as part of their presentation. After the speaker has completed their presentation, the presiding officer shall determine if a response is required and who should respond. Alternatively, the presiding officer may direct that a staff person meet with the speaker at a later time to address the areas of inquiry, or direct staff to agendize the subject for a future board meeting.
- b. A public meeting is a limited public forum and remarks must be related to the subject matter over which the District has jurisdiction. Irrelevant speech may be ruled out of order.
- c. Members of the public may address the Board of Trustees during the public comment and/or prior to the consideration of an agenda item.
- d. Time limits for speakers shall generally be three (3) minutes. In situations where the Board agenda is full or there are other factors that limit the ability of the Board to complete its public business that day, the Board President may determine that speaker time limits may be reduced and/or other procedures may be employed to ensure the public's business is completed. Reduced time limits and other procedures shall be imposed in a fair manner and without regard for the speaker's viewpoint.
- e. All speakers and the Board must preserve order and decorum during a meeting.
- f. Any individual disrupting the meeting may be removed provided the procedures of Government Code Section 54957.95 are followed.
 - i. Those procedures define "disrupting" to mean "engaging in behavior during a meeting of a legislative body that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes one of the following:
 - ii. A failure to comply with reasonable and lawful regulations adopted by the body pursuant to Government Code §54954.3 or other law.
 - iii. Prior to removing an individual, the President, or their designee, shall warn the individual that their behavior is disrupting the meeting and their failure to cease their behavior may result in their removal. The presiding member or designee may then remove the individual if they do not promptly cease their disruptive behavior. This requirement does not apply to behavior that constitutes the use of force or true threat of force.

- iv. Engaging in behavior that constitutes the use of force or a “true threat of force” which means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat.
 - g. No person shall be allowed to approach the Board dais but shall submit materials to the Board by handing those items to the District Secretary or Clerk of the Board.
 - h. The Board may appoint a sergeant at arms. The presiding officer may clear the meeting for disruptions to the meeting, in accordance with the Brown Act. Additionally, Penal Code section 403 makes it a misdemeanor to willfully disrupt a public meeting.
23. Committees. The Board shall establish standing and ad hoc advisory committees as it determines necessary. The following rules shall guide the committees:
- a. Committee Recommendations. Since a committee does not represent the full Board, it is the policy of the Board that no substantial staff work be performed on a committee business matter unless a majority of the Board has approved the task. In the event the District Manager makes a determination that substantial staff work is required, the committee may appeal that determination to the President, who shall have the authority to approve the plan of work subject to approval of the full Board at the next regularly scheduled Board meeting. Each committee is requested to present an outline of any research or other projects it recommends the District undertake. Each such recommendation shall include an estimated amount of manpower hours and resources that might be appropriate to undertake the project. Such projects shall be brought to the full Board’s attention and Board approval obtained before any substantial work is performed on such project.
 - b. Committee Staff Interaction. Committee Members, and Trustees in general, should feel free to contact staff in coordination with the District Manager for answers to questions that do not involve significant research projects. For answers that involve significant research or resources, full Board approval should be obtained.

- c. Committee Agenda and Minutes. Each committee shall have the ability to request that minutes record actions taken and items to be considered at subsequent meetings. A secretary can, therefore, be appointed for each committee meeting, which may be a Committee Member or a staff person. At the conclusion of each committee meeting, the person designated as secretary for the meeting shall summarize the actions taken and the actions to be placed on the next agenda. If any committee member disagrees with the minutes, the Committee, by majority vote of the persons attending, can correct the minutes. The Committee chair shall accurately report those minutes to the full Board when appropriate. Minutes shall be action minutes, not verbatim minutes.
- d. The Brown Act and Emails. The Brown Act does not permit discussions to take place outside of meetings among a majority of the Board, or a majority of any committee, unless the subject is limited to scheduling. This prohibition includes electronic discussions via email. As a result, no Board member should use "Reply All" to respond to any email discussing District business which is directed to more than a majority of the Board, and no Committee Member should use "Reply All" to respond to any email discussing committee business which is directed to more than a majority of the committee.

24. Compensation.

- a. In accordance with Health and Safety Code section 2030, Trustees shall serve without compensation. Members of the Board may receive their actual and necessary travel and incidental expenses incurred while on official business. Such expense payment shall be in accordance with Government Code sections 53232.2 and 53232.3, as described in section 3.02.230 of this Code. In lieu of paying for actual expenses, the Board has implemented the procedures of section 2030(b) to provide for the payment of \$100 per month for expenses incurred while on official business.
- b. In accordance with Health and Safety Code section 2051, the Board may authorize trustees and employees to attend professional, educational or vocational meetings, and pay their actual and necessary traveling and incidental expenses while on official business. Such payments may be in addition to those provided pursuant to subsection (a) above.

25. Expense Reimbursement amounts and reports.

- a. Trustees shall be entitled to be reimbursed for expenses in addition to their monthly payments, provided that those expenses are for actual and necessary expenses and are in accordance with the District's written policy for such reimbursement. The written policy shall be set forth in a resolution, specifying the types of occurrences that will qualify for reimbursement. That policy shall be in accordance with Government Code Section 53232.2.
- b. Trustees must also provide expense reports in accordance with Government Code Section 53232.3 and the written policy.
- c. Trustees must also submit a brief report on meetings attended at the expense of the local agency at the next regular meeting of the Board of Trustees.

- d. The written policy may also provide guidance on staff expense reimbursement.
26. Reports of meetings. In accordance with Government Code section 53232.3, Trustees shall submit a brief report of every meeting attended at the expense of the District at the next regular Board meeting. Reports may be oral or written. If oral, the minutes of the meeting will record the highlights. If written, a copy of the report will be provided to each Trustee before the meeting and shall become part of the minutes of that meeting.
27. Ethics training. As required by Government Code section 53234 et seq., each Trustee shall receive two hours of ethics training every two years. The Clerk of the Board shall maintain the records of such training and assist Trustees to establish compliance.
28. Conflict of interest. In accordance with Government Code section 87300, the District has adopted the model Fair Political Practices Commission's Conflict of Interest Code and shall review the categories of disclosure set forth in the Appendix on a biennial basis. A copy of that code shall be available to Trustees.
29. Sexual harassment training. As required by Government Code section 12950 et seq., each Trustee shall receive two hours of sexual harassment training every two years. The Clerk of the Board shall maintain the records of such training and assist Trustees to establish compliance.



Orange County Mosquito and Vector Control District

CLAIMS POLICY

Policy No.	Established:	Date Amended:	Resolution No.
56	04-20-2023	N/A	559

SECTION I. Purpose

The purpose of this policy is to outline the general claims procedures applicable to local public agencies, including the Orange County Mosquito and Vector Control District.

SECTION II. Scope

This policy applies to any claim in relation to the Orange County Mosquito and Vector Control District.

SECTION III. Claims Policy

1. Claims for money or damages excepted. Pursuant to the authority contained in section 935 of the Government Code of the State, the following claims procedures are established for those claims against the District for money or damages which are excepted by section 905 from Chapter 1 of the Government Code (commencing with section 900) and Chapter 2 (commencing with section 910), and which are governed by any other statutes or regulations expressly relating thereto.
2. Time limits and manner of presentation/bar to suit. Notwithstanding the exemptions set forth in section 905 of the Government Code of the State, all claims against the District for damages or money, when a procedure for processing such claims is not otherwise provided by state or local laws, shall be presented within the time limitations and in the manner prescribed by sections 910 through 915.2 of the Government Code of the State. Such claims shall be further subject to the provisions of sections 945 through 946 of the Government Code of the State relating to the prohibition of suits in the absence of the presentation of claims and action thereon by the District.
3. Claim forms. In compliance with Government Code section 910.4, the District shall maintain claim forms for the public's use.

RESOLUTION NO. 558

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

**ADOPTING POLICY NO. 55 THE DISTRICT'S BOARD ORGANIZATION AND
PROCEDURES/BY LAWS**

WHEREAS, The Board of Trustees has functioned pursuant to the California Health and Safety Code Section 2000et seq.; and

WHEREAS, the Health and Safety Code provides authority for much of the District's organization and function; and

WHEREAS, Health and Safety Code Section 2029 provides that the Board of Directors shall only act by ordinance, resolution, or motion: and

WHEREAS, the District established an Operations Code that integrated some rules and policies but not all; and

WHEREAS, as part of the strategic plan staff has been reviewing policies and ordinances to standardize the process; and

WHEREAS, it was determined that the District would be better served by repealing the ordinance and adopting policies by separate resolutions, to stay consistent with past policy practices; and

WHEREAS, the Board does hereby approve repealing the ordinance and adopting policies by resolution; and

WHEREAS, the ordinance repealing the Operations Code has passed.

NOW, THEREFORE, the Board of Trustees of the Orange County Mosquito and Vector Control District does hereby RESOLVE and DETERMINE as follows:

Section 1. That Policy No. 55 is hereby adopted as the District's Board Organization and Procedure/Bylaws.

Section 2. That the District Clerk/Executive Secretary shall make these procedures readily available to the Board and staff.

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 20th day of April 2023, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

Peggy Huang, President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on April 20, 2023:

APPROVED AS TO FORM:

Cecilia Hupp, Secretary

Alan R. Burns, District Counsel

RESOLUTION NO. 559

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

ADOPTING POLICY NO. 56 CLAIMS POLICY

WHEREAS, The Board of Trustees has functioned pursuant to the California Health and Safety Code Section 2000 et seq; and

WHEREAS, the Health and Safety Code provides authority for much of the District's organization and function; and

WHEREAS, Health and Safety Code Section 2029 provides that the Board of Directors shall only act by ordinance, resolution, or motion: and

WHEREAS, the District established an Operations Code that integrated some rules and policies but not all; and

WHEREAS, as part of the strategic plan staff has been reviewing policies and ordinances to standardize the process; and

WHEREAS, it was determined that the District would be better served by repealing the ordinance and adopting policies by separate resolutions, to stay consistent with past policy practices; and

WHEREAS, the Board does hereby approve repealing the ordinance and adopting policies by resolution; and

WHEREAS, the ordinance repealing the Operations Code has passed.

NOW, THEREFORE, the Board of Trustees of the Orange County Mosquito and Vector Control District does hereby RESOLVE and DETERMINE as follows:

Section 1. That Policy No. 56 is hereby adopted as the District's Claims Policy.

Section 2. That the District Clerk/Executive Assistant shall make these procedures readily available to the Board, staff, and the public.

PASSED, APPROVED, and ADOPTED by the Board of Trustees of the Orange County Mosquito and Vector Control District at its regular meeting thereof held on the 20th day of April 2023, at 13001 Garden Grove Blvd., Garden Grove, California, 92843.

Peggy Huang, President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of the Orange County Mosquito and Vector Control District at a regularly scheduled meeting, held on April 20, 2023:

APPROVED AS TO FORM:

Cecilia Hupp, Secretary

Alan R. Burns, District Counsel



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

April 20, 2023

AGENDA REPORT

AGENDA ITEM F.2

Prepared By: Lora Young, District Manager
Submitted By: Lora Young, District Manager

Agenda Title:

Approve Contract Between Orange County Mosquito and Vector Control District and Kosmont Realty to Perform Brokage Service

Recommended Action:

1) The Board of Trustees of the Orange County Mosquito and Vector Control District approve entering into a one-year contract between the Orange County Mosquito and Vector Control District and Kosmont Realty for brokage services and (2) authorize the District Manager to execute all contract documents associated with this action.

Executive Summary:

The Orange County Mosquito and Vector Control District has occupied its present 3.24-acre site in Garden Grove since the District's formation in 1947. The District expanded its footprint in 2011 by acquiring the adjacent 1.95-acre Haster Business Park. The triangular sized site is landlocked and further build-out is restricted due to its proximity to Garden Grove Blvd to the south, Haster Blvd to the west, and the Haster exit from westbound SR22 to the north. The total site comprises three separate parcels, encompassing 5.19 acres. Presently, the current facilities are disjointed, aged (some going back to pre-World War II), and woefully inefficient. There are long term maintenance needs that must be addressed. Staff and work areas are spread out and distributed throughout five different buildings.

Starting in 2018, staff has met on numerous occasions with both the Budget and Finance Committee and the Building, Property, and Equipment Committee and in 2019 a Joint Committee of the two committees and Staff has been guiding the process. In December 2019, the Board of Trustees provided direction to staff to relocate to an existing building not on the current site and improve to meet the needs of the District. Based on the Board of Trustees direction, staff has been working with Kosmont Realty to identify properties for sale that meet the needs of the District. According to commercial real estate experts, industrial properties within Orange County that would meet the requirements of the District are plentiful. However, only a few are currently on the market and being offered for sale.

Since 2019, Kosmont Realty has presented staff with information on various properties that were available for purchase and met most of the District's needs. Of these properties, staff toured three it deemed of interest. After the property tours and additional due diligence, staff determined that none of the three properties represented a suitable potential location for a new District facility. Based on the low inventory of properties and the need to be more proactive in the search for a property, Kosmont Realty has provided a proposal for brokerage services.

The brokerage services agreement would enable staff from Kosmont Realty to provide direct marketing solicitations to area brokers, property owners, and developers for properties that meet the District's needs and within the service area identified while continuing to actively review listing. The brokage service agreement will be for a term of one year and brokage services fees will be based on real estate property sales and are included as part of the brokerage services contract.

The Joint Committee met on January 10, 2023, and received a presentation from Kosmont Realty regarding the current market trends and brief overview of the brokage service agreement. No action was taken at the Joint Committee meeting.

Due to the aging District facilities and low inventory of properties actively available for sale in identified relocation area, staff recommends moving forward with a brokage service agreement with Kosmont Realty to actively identify properties and solicit inquiries on properties that meet the District's need requirements. OCMVCD staff will continue to work with the Joint Committee on potential properties and obtain further direction as needed.

Strategic Plan Compliance:

PRIORITY AREA 4: Facility Enhancement/Rehabilitation Project (W)
GOAL 4.1: Identify long term facility needs.

Fiscal Impact:

Amount Requested \$0

Sufficient Budgeted Funds Available:

Category: Pers. Optg. X Cap. -or- CIP# Fund#

Previous Relevant Board Actions for This Item:

Exhibits:

Exhibit A: Kosmont Proposal for Real Estate Brokerage Services



March 22, 2023

Lora Young
District Manager
Orange County Mosquito & Vector Control District
13001 Garden Grove Boulevard
Garden Grove, CA 92843

Re: Proposal for Real Estate Brokerage Services

Dear Ms. Young,

Kosmont Real Estate Services ("KRES") dba Kosmont Realty ("Kosmont" or "KR" or "Broker"), a licensed California brokerage firm (Department of Real Estate License #02058445), is pleased to present this proposal to the Orange County Mosquito & Vector Control District "Client" or "Buyer") for brokerage services in connection with the acquisition of a relocation site / building for Client's headquarters.

This proposal serves as an agreement ("Agreement") when executed and returned by Client to KR.

I. BACKGROUND AND OBJECTIVE

Client has evaluated the potential reconstruction of its headquarters on its existing site located at 13001 Garden Grove Boulevard in the City of Garden Grove and determined that it would prefer to identify an existing site / building to relocate to, or a property upon which it could construct a new headquarters. Client has requested KR provide real estate brokerage services associated with the identification and acquisition of a relocation site for Client's headquarters.

KR will be paid for the Scope of Services below by a real estate commission upon the close of any purchase transaction in accordance with Exclusive Authorization to Represent Buyer in Attachment A to this proposal:

The following scope of services outlines the specific tasks and assignments associated with the services described herein.

II. SCOPE OF SERVICES

Approach to Scope of Services: The prospective assignment and consulting services that KR will provide will be of a relatively limited scope and duration, and advisory in nature. KR will be making recommendations only, which advise the Client, including its elected officials, appointed officials and staff, which they can accept or reject. None of Kosmont's staff will act in a capacity as an elected official, nor appointed official, nor as staff, nor as serving in a "designated" position.



The major tasks to be performed by KR that will comprise this assignment are described as follows:

Task 1: Identification of Desired Property Program / Profile

KR will work with Client to identify the desired property program / profile for potential acquisition. KR understands that in 2019 Client worked with architect LPA to program a new facility on Client's existing site. Based on that analysis KR understands that Client desires a site / building with the ability to support a minimum of approximately 55,000 square feet of administrative and lab space, secured parking for a minimum of approximately 123 fleet vehicles, and general parking for a minimum of approximately 216 employee and public vehicles.

Task 2: Identification of Desired Property Location

KR will work with Client to identify the desired geographic location for a potential relocation site / building. KR currently understands that Client may prefer locations generally within approximately five miles north, seven miles east, six miles south, and three miles east of the location of its existing headquarters.

Task 3: Review of Listed Properties

KR will regularly review listings for properties marketed for sale via commercial brokerage services such as CoStar and Loopnet, as well as direct marketing solicitations from area brokers and provide Client information on properties that may be suitable for Client.

Task 4: Targeted Outreach

KR will conduct targeted outreach to area brokers, property owners, and developers with the goal of identifying properties that may not currently be marketed for sale that may be suitable for Client. As part of this effort KR will prepare solicitation material and circulate the same to area brokers, property owners, and developers. KR will also conduct property searches within the desired geographic area to screen for sites / buildings that may match Client's needs. To the extent that potential matches are found, KR will pursue discussions with relevant parties to determine their potential interest in selling a site / building to Client.

Task 5: Real Estate Brokerage Services

KR will assist with the structuring and negotiation of purchase agreement documentation (e.g. price and terms); coordination with selected title and escrow company related to activities for the potential transactions to effectuate the purchases(s); coordination with appraiser (as may be required); and/or other transaction based activities as may be required to close the transaction(s) (as mutually agreed upon between KR and Client).

III. SCHEDULE

Consultant is prepared to commence work upon receipt of executed Agreement.



IV. COMPENSATION

Compensation for Tasks 1-5 will be based on a real estate brokerage commission pursuant to Attachment B.

KR is prepared to commence work upon receipt of executed Agreement.

DISCLOSURE: Compensation for possible future transaction-based services or consulting services.

The following is being provided solely as an advance disclosure of possible real estate consulting and finance services and potential compensation for such services. This disclosure is not intended to commit the Client.

When assignments involve public finance services on behalf of a public agency, such municipal advisory services are provided by Kosmont Transactions Services, Inc. ("KTS"). KTS is registered with the Securities and Exchange Commission (CIK# 0001769359) and the Municipal Securities Rulemaking Board as a Municipal Advisor (ID# K1256).

SEC registration does not constitute an endorsement of the firm by the Commission or state securities regulators.

When assignments involve advisory services provided by Kosmont & Associates, Inc., dba Kosmont Companies ("KC"), a separate proposal and hourly rate sheet will be provided.

V. OTHER PROVISIONS

A. Termination. Client or Consultant shall have the right to terminate this Agreement at any time upon written notification to the other party. Payment for fees accrued through the date of termination shall be remitted in full.

B. Arbitration. Any controversy or claim arising out of or in relation to this Agreement, or the making, performance, interpretation or breach thereof, shall be settled by arbitration at JAMS in Los Angeles, California. Each of the parties to such arbitration proceeding shall be entitled to take up to five depositions with document requests. The provisions of Section 1283.05 (except subdivision (e) thereof) of the California Code of Civil Procedure are incorporated by reference herein, except to the extent they conflict with this Agreement, in which case this Agreement is controlling. If the matter is heard by only one arbitrator, such arbitrator shall be a member of the State Bar of California or a retired judge. If the matter is heard by an arbitration panel, at least one member of such panel shall be a member of the State Bar of California or a retired judge. The arbitrator or arbitrators shall decide all questions of law, and all mixed questions of law and fact, in accordance with the substantive law of the State of California to the end that all rights and defenses which either party may have asserted in a court of competent jurisdiction shall be fully available to such party in the arbitration proceeding contemplated hereby. The arbitrator and arbitrators shall set forth and deliver their findings of fact and conclusions of law with the delivery of the arbitration award. Judgment upon the award rendered shall be final and non-appealable and may be entered in any court having jurisdiction.



C. Attorneys' Fees. In the event of any legal action, arbitration, or proceeding arising out of an alleged breach of this Agreement, the party prevailing in such legal action, arbitration, or proceeding shall be entitled to recover reasonable attorneys' fees, expenses and costs, as well as all actual attorneys' fees, expenses and cost incurred in enforcing any judgment entered.

D. Authority. Each of the parties executing this Agreement warrants that persons duly authorized to bind each such party to its terms execute this Agreement.

E. Further Actions. The parties agree to execute such additional documents and take such further actions as may be necessary to carry out the provisions and intent of this Agreement.

F. Assignment. Neither this Agreement nor any of the rights or obligations hereunder may be assigned by either party without the prior written consent of the other party.

G. Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

H. Entire Agreement; Amendments and Waivers. This Agreement contains the entire agreement between the parties relating to the transactions contemplated hereby and any and all prior discussions, negotiations, commitments and understanding, whether written or oral, related hereto are superseded hereby. No addition or modification of any term or provision of this Agreement shall be effective unless set forth in writing signed by both parties. No waiver of any of the provisions of this Agreement shall be deemed to constitute a waiver of any other provision hereof (whether or not similar), nor shall such waiver constitute a continuing waiver of such provisions unless otherwise expressly provided. Each party to this Agreement has participated in its drafting and, therefore, ambiguities in this Agreement will not be construed against any party to this Agreement.

I. Severability. If any term or provision of this Agreement shall be deemed invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each remaining term and provision of this Agreement shall be valid and in force to the fullest extent permitted by law.

J. Notices. All notices, requests, demands and other communications which may be required under this Agreement shall be in writing and shall be deemed to have been received when transmitted; if personally delivered, if transmitted by telecopier, electronic or digital transmission method, upon transmission; if sent by next day delivery to a domestic address by a recognized overnight delivery service (e.g., Federal Express), the day after it is sent; and if sent by certified or registered mail, return receipt requested, upon receipt. In each case, notice shall be sent to the principal place of business of the respective party. Either party may change its address by giving written notice thereof to the other in accordance with the provisions of this paragraph.

K. Titles and Captions. Titles and captions contained in this Agreement are inserted only as a matter of convenience and for reference and in no way define, limit, extend or describe the scope of this Agreement or the intent of any provision herein.



L. Governing Law. The statutory, administrative and judicial law of the State of California (without reference to choice of law provisions of California law) shall govern the execution and performance of this Agreement.

M. Confidentiality. Each of the parties agrees not to disclose this Agreement or any information concerning this Agreement to any persons or entities, other than to their attorneys and accountants, or as otherwise may be required by law.

N. Counterparts. This Agreement may be executed in one or more counterparts, each of which constitutes an original, and all of which together constitute one and the same instrument. The signature of any person on a telecopy of this Agreement, or any notice, action or consent taken pursuant to this Agreement shall have the same full force and effect as such person's original signature.

O. Disclaimer. Consultant's financial analysis activities and work product, which may include but is not limited to pro forma analysis and tax projections, are projections only. Actual results may differ materially from those expressed in the analysis performed by Consultant due to the integrity of data received, market conditions, economic events and conditions, and a variety of factors that could materially affect the data and conclusions. Client's reliance on Consultant's analysis must consider the foregoing.

Consultant services outlined and described herein are advisory services only. Any decisions or actions taken or not taken by Client and affiliates, are deemed to be based on Client's understanding and by execution of this Agreement, acknowledgement that Consultant's services are advisory only and as such, cannot be relied on as to the results, performance and conclusions of any investment or project that Client may or may not undertake as related to the services provided including any verbal or written communications by and between the Client and Consultant.

Client acknowledges that Consultant's use of work product is limited to the purposes contemplated within this Agreement. Consultant makes no representation of the work product's application to, or suitability for use in, circumstances not contemplated by the scope of work under this Agreement.

P. Limitation of Damages. In the event Consultant is found liable for any violation of duty, whether in tort or in contract, damages shall be limited to the amount Consultant has received from Client.

Q. Force Majeure. Consultant shall not be liable for failure or delay in performance of its obligations under this Agreement arising out of or caused, directly or indirectly, by significant circumstances beyond its reasonable control, including, without limitation: epidemic; acts of God; earthquakes; fires; floods; wars; civil or military disturbances; acts of terrorism; sabotage; strikes; riots; wide-spread power failures and wide-spread internet failure. Contractual performance and deadline(s) shall be extended for a period equal to the time lost by reason of the delay.

R. Expiration of Proposal for Services. If this Agreement is not fully executed by the parties within thirty (30) days from the date of this letter, this proposal shall expire.

S. Not an agreement for Legal Services or Legal Advice. This Agreement does not constitute an agreement for the performance of legal services or the provision of legal advice, or legal opinion. Client should seek independent legal counsel on matters for which Client is seeking legal advice.



[signature page follows]



VI. ACCEPTANCE AND AUTHORIZATION

If this Agreement is acceptable to Client, please execute two copies of the Agreement and return both originals to Kosmont Companies. Upon receipt of both signed contracts, we will return one fully executed original for your files. Kosmont will commence work upon receipt of executed Agreement.

Read, understood, and agreed to this

____ Day of _____ 2023

Orange County Mosquito & Vector Control District

Kosmont Real Estate Services
doing business as "Kosmont Realty"

By: _____
(Signature)

By: _____
(Signature)

Name: _____
(Print Name)

Name: Larry J. Kosmont, CRE®

Its: _____
(Title)

Its: President



**ATTACHMENT A
EXCLUSIVE AUTHORIZATION TO REPRESENT BUYER**

Orange County Mosquito & Vector Control District (“Buyer”) hereby grants to **Kosmont Real Estate Services** (“Broker” or “KR”) the exclusive right to assist Buyer to locate and negotiate the terms and conditions for the purchase, option, exchange, lease or an agreement to do so for the to be determined subject property (the “Property”) for a period commencing on April 21, 2023 and ending at midnight on April 20, 2023.

In consideration of this Authorization and Broker’s agreement to diligently promote the interests of the Buyer by securing the subject Property either through a purchase, option, exchange or lease, Buyer agrees to pay Broker a commission as set forth in the attached Schedule of Commissions.

Buyer shall pay said commission to Broker if: (a) the Buyer enters into a contract to purchase, option, exchange or lease of the subject Property or interest therein by or through a Broker, Buyer or any other party/legal entity acting on behalf of the Buyer directly or indirectly prior to the expiration of this Authorization or any extension hereof ; (b) a purchase, option, exchange or lease of the Property or interest therein is procured by or through Broker, Buyer; or any other party/legal entity acting on behalf of the Buyer directly or indirectly prior to the expiration of this Authorization or any extension hereof; or (c) within one hundred eighty (180) days after the expiration of this Authorization or any extension hereof, the Buyer enters into a contract to purchase, option, exchange or lease the Property with whom Broker has negotiated with prior to such expiration in an effort to effect a transaction.

If during the terms of this authorization or any extension hereof an escrow is opened or negotiations involving the purchase, option, exchange or lease of the Property have commenced and are continuing, then the term of this Authorization shall be extended for a period through the closing of such escrow, the termination of such negotiations of the consummation of such transaction, provided this authorization would otherwise have expired during such period.

Buyer agrees that Broker shall be included as a party to any escrow opened for the purchase or lease of the Property and the terms of said escrow shall provide that Broker shall have the right to request the escrow holder to make payment to Broker in the amount of Broker’s commission as set forth on the Schedule of Commissions attached hereto from any sale proceeds and/or deposits held in escrow.

Buyer agrees to cooperate with Broker in a purchase, option, exchange or lease of the Property. All negotiations are to be through Broker. Buyer agrees to pay all customary escrow, title and revenue charges and to execute such documents as may be necessary to affect a sale of the Property. Broker is authorized to accept a deposit from any prospective purchaser.

Buyer agrees to hold Broker harmless from any liability or damages arising from any incorrect information supplied by Buyer or any information which Buyer fails to supply. Buyer acknowledges receipt of a copy of this Authorization and the attached Schedule of Commissions, which Buyer has read and understands.



ARBITRATION OF DISPUTES

Broker and Buyer agree that any claim or controversy will be resolved by submission to binding arbitration at the offices of Judicial Arbitration & Mediation Services, Inc. (JAMS) in the county where the property is located. The parties may agree on a retired judge from the JAMS panel. If they are unable to agree, JAMS will provide a list of three available judges and each party may strike one. The remaining judge will serve as the arbitrator. The award of the arbitrator shall be a final and non-appealable result. The arbitration award may be entered as a judgment in any court or competent jurisdiction. Such binding arbitration shall be conducted by JAMS in accordance with the California Code of Civil Procedures Section 1280 ET SEQ. and California Rules of Court Sections 1600 to 1617.

The parties further agree that the prevailing party of such arbitration shall be entitled to be awarded its costs of suit including, but not limited to, reasonable attorney’s fees, expenses and the costs of arbitration.

NOTICE: By initialing in the space below, you are agreeing to have any dispute arising out of the matters included in the “Arbitration of Disputes” provision decided by neutral arbitration as provided by California Law and you are giving any rights you may possess to have the dispute litigated in a court or by jury trial. By initialing in the space below, you are giving up your judicial rights of discovery and appeal unless those rights are specifically included in the “Arbitration of Disputes” provision. If you refuse to submit to arbitration after agreeing to this provision, you may be compelled to arbitrate under the authority of the California Code of Civil Procedure. Your agreement to this arbitration provision is voluntary.

We have read the undergoing and the foregoing and agree to submit disputes arising out of the matter included in the “Arbitration of Disputes” provision to neutral arbitration.

BUYER

BROKER

Initials

Initials

If either Buyer or Broker commences any litigation to enforce the terms of this Authorization, the prevailing party shall be entitled to receive a reasonable attorney’s fee from the other party hereto.



This Agreement may not only be amended, supplemented, or otherwise altered with the express written consent of all parties hereto and this Agreement embodies the entire understanding of the parties with regard to the subject matter hereof.

Receipt of a copy hereof is acknowledged.

BUYER:

Orange County Mosquito & Vector Control District

By: _____

Date: _____

Address: _____

Dated: _____, 2023

BROKER:

**Kosmont Real Estate Services
License #: 02058445 (CA DRE)**

By: _____

Date: _____

Address: 1601 N. Sepulveda Blvd., #382

Manhattan Beach, CA 90266

Dated: _____, 2023



**ATTACHMENT B
SCHEDULE OF COMMISSIONS**

Kosmont Real Estate Services (“Broker” or “KR”) is hereby employed as the agent for **Orange County Mosquito & Vector Control District** (hereinafter referred to as “Buyer”) in connection with the:

Purchase Lease Other

of property yet to be identified.

In the event a transaction is consummated relative to the above-referenced Property, Buyer agrees to pay Broker, in consideration for their brokerage services, a commission computed as follows:

A. SALES, EXCHANGES, AND OTHER TRANSFERS

The general commission structure is as follows (selling broker [representing buyer] / KR only):

1. Real Property: 2.50% of the gross sales price for transactions less than \$5,000,000;
 2.00% of the gross sales price for transactions equal to or greater than
 \$5,000,000, and less than \$10,000,000;
 1.50% of the gross sales price for transactions equal to or greater than
 \$10,000,000, and less than \$25,000,000;
 1.25% of the gross sales price for transactions equal to or greater than
 \$25,000,000, and less than \$35,000,000;
 1.00% of the gross sales price for transactions equal to or greater than
 \$35,000,000.

2. Commissions shall be paid through escrow upon the closing of sales and exchange transactions; absent an escrow; commissions shall be paid upon recordation of a deed or upon delivery of such deed or other conveyance if recordation is deferred more than one month thereafter. In the event of a contract or agreement of sales, joint venture agreement, business opportunity or other transaction not involving the delivery of a deed, commissions shall be paid upon execution and delivery of the instrument of conveyance or establishment of the entitlement of ownership.

Miscellaneous:

The provisions hereof are subject, however, to the terms and provisions of any Exclusive Authorization to Represent Buyer to which this Schedule may be attached and which is executed by the parties hereto.

The parties hereto intend for this Exclusive Authorization to Represent Buyer and Schedule of Commissions to satisfy the requirements of the Civil Code, Business and Professions Code, and regulatory requirements relative to verifying Broker’s authority to act on behalf of Buyer and Buyer’s obligation to pay Broker commissions therefore, in accordance herewith.



In the event Buyer fails to make payments within the time limits called for herein, then from the date due until paid the delinquent payment shall bear interest at the maximum legal rate of the State of California. In addition, should it become necessary to litigate or arbitrate hereunder the prevailing party shall be entitled to all reasonable attorney fees and court costs incurred in connection therewith. Broker and Owner agree in advance to binding arbitration by the Judicial Arbitration and Mediation Services, Inc., pursuant to the terms and provisions of the Exclusive Authorization to Represent Buyer to which this Schedule of Commissions is attached.

Buyer hereby acknowledges receipt of a copy of this Schedule and further agrees that it shall be binding upon the heirs, successors and assigns of the undersigned.

**Buyer: Orange County Mosquito & Vector
Control District**

**Broker: Kosmont Real Estate Services
License #: 02058445 (CA DRE)**

By: _____

By: _____

Date: _____

Date: _____

Address: _____

Address: 1601 N. Sepulveda Blvd., #382

Manhattan Beach, CA 90266

Vector of the Month

Influx of Harmless ‘Mosquito Hawks’ Look Like Giant Mosquitoes



A crane fly perched on a person's fingers. Photo Credit: San Diego County News Center

If you have noticed what looks like giant mosquitoes or daddy-longlegs with wings, flying around like crazy and bouncing off walls, you are not alone. Crane flies can appear in droves throughout the region during rainy winters. Crane flies are nothing to be afraid of. They have many nicknames, including “mosquito hawks,” “skeeter-eaters,” and “daddy longlegs.” However, they are really just crane flies. Although they are pretty large for the average bug you see flying around in Orange County, they are completely harmless to people.

Their bodies sometimes reach an inch or more in length, but they can look even bigger because of their six, long, stilt-like legs. The easiest way to identify a crane fly is to see if it is bigger than a dime. If it is too large to be a mosquito, then it is most likely a crane fly. Bug experts sometimes call the crane flies “five-legged flies” because of their spindly, fragile legs. It is unusual to find one with all six of its legs intact.

There are a few myths and misconceptions that need to be debunked. First, they are related to mosquitoes, but crane flies are not mosquitoes. Most adult crane flies don't eat at all, but those that do will drink nectar. Since most adults do not consume, they are unable to bite, and therefore cannot transmit disease. That's the good news.

Unfortunately, crane flies do not eat mosquitoes. Crane flies have colorful but inaccurate nicknames such as “mosquito hawks” and “skeeter-eaters.” Also, adults only live ten days at the most, unless they're gobbled up by birds, lizards or other predators. Spring is the peak season for crane flies. Their populations are high following a rain event. These bugs are attracted to lights, often drawing them into houses through open doors and windows.

Crane fly or mosquito eater? Here are a few things you might not know about this common insect

Marcy Sousa 4/07/2022, RECORDNET



Jack Kelly Clark/ University of California

Crane flies, we've all seen them awkwardly bumping into walls, ceilings and windows, gathered around porch lights or stuck to your window screens. In our area, they commonly known as mosquito hawks or mosquito eaters, but did you know, they don't actually eat mosquitoes.

Adult crane flies spend their very short lives with only love on their tiny minds. The sole purpose of the adult crane fly is to mate and, for the females, to lay eggs for next spring's crop of flies. The adults don't really eat at all but, they are undoubtedly greatly appreciated by hungry birds at this time of year, as well as smaller mammals, fish, spiders and predatory insects. Crane flies are harmless to handle, so the next time one makes its way indoors, simply cup it gently to release outdoors.

Crane flies are found all around the globe, from the tropics to subpolar regions. These insects are true flies and there are over 15,000 species worldwide. The most common and most damaging crane fly in North America is the *Tipula paludosa* or European crane fly.

Crane flies belong to the family known as Tipulidae and are in the order Diptera. The term Diptera is derived from the Greek words "di" meaning two and "ptera" meaning wings, and refers to the fact that true flies have only a single pair of wings.

Adult crane flies emerge from the soil beneath turfgrass, pastures and other grassy areas in late summer and fall. Females mate and lay eggs in grass within 24 hours of emerging. Eggs hatch into small, brown, worm like larvae that have very tough skin and are commonly referred to as "leatherjackets." The leatherjackets feed on the roots and crowns of clover and grass plants during the fall. They spend the winter as larvae in the soil; when the weather warms in spring, they resume feeding. During the day larvae

mostly stay underground, but on damp, warm nights they come to the surface to feed on the aboveground parts of many plants.

When mature, the larvae are about about 1 to 1½ inch long. Female crane flies have extended abdomens, which house eggs and are capped with an ovipositor. Although these ovipositors appear similar to stingers, they are harmless and are only used for reproductive purposes.

Around mid-May they enter a nonfeeding pupal stage and remain just below the soil surface. In late summer and fall, adults emerge to start the cycle again. In California, crane flies have primarily been found at damaging levels in the Humboldt and Del Norte counties and do not appear to be a problem on turfgrass in warmer, inland areas.

So what can you do to help manage the mosquito population in your yard since mosquito eaters aren't interested in eating mosquitoes? The most effective control methods are those targeted against the larval stage of the life cycle.

Did you know that many mosquitoes lay "egg rafts" and that each one can contain between 100 to 400 eggs? Recently an invasive mosquito, commonly called the Yellow Fever mosquito or *Aedes aegypti*, was discovered in San Joaquin County. It glues individual eggs on the sides of yard containers and they won't hatch for several years until water levels reach them. It only takes mosquitoes several days to go from egg to adult mosquito.

Here are some easy steps to help control mosquitoes around the home: Dump and drain standing water around your house weekly since it's where mosquitoes lay eggs, including tires, cans, flowerpots, clogged rain gutters, rain barrels, toys, puddles and even unused fountains. In addition, tip and toss unnecessary outdoor containers. Don't forget to change water in animal watering dishes and birdbaths often.

For gardening-related questions, call the UC Master Gardener office at (209) 953-6112, or visit our website at ucanr.edu/sjmg.



Orange County Mosquito and Vector Control District

A Public Health Agency Serving Orange County Since 1947

Conference and Meeting Report

Staff of the Orange County Mosquito and Vector Control District and its Board of Directors attend a variety of educational seminars, conferences and symposia annually. This report provides a brief summary of the event attended, and the organizational value of that attendance to the District.

Staff Name and Title: Nelida Mendoza, Trustee

Name of Conference/Event: MVCAC conference

Date: January 29- February 1, 2023

Location: Disneyland Hotel

As a new Trustee, I wanted to learn more about my role, tasks, and responsibilities. I attended the session that consisted of an informative and interactive educational presentation. I learned much about our agency's bylaws and regulations. I liked the easy explanation of what special districts are. In the Vector 101 session, I learned what my role as Trustee is in our agency's day to day operations in properly representing my jurisdiction to make more informed decisions.

I specifically enjoyed the presentation from the gentleman who was a long-time Disneyland employee and is now the vector control person. He provided relevant stories and visuals on how his agency works to control the rodents, birds, insects, snakes, cats, etc. at Disneyland/California Adventure to make the tourists' experience a safe and pleasant one.

I also enjoyed meeting colleagues and industry professionals to converse about the mosquito and vector challenges, resolutions and generally share information to make our jobs more enjoyable and productive.

Date: February 16, 2023

Signed: 

Print Name: Nelida Mendoza



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Conference and Meeting Report

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Staff Name and Title: Lora Young, District Manager

Name of Conference/Event: VCJPA Annual Meeting

Date: Thursday, February 23 – Friday, February 24

Location: Santa Cruz, California

The Annual Vector Control Joint Powers Agency (VCJPA) annual workshop was held in Santa Cruz, California this year. This was the first time I had attended the annual meeting in-person, during COVID I was able to attend virtually. The meeting outlines the different programs within VCJPA, the coverage, and services offered within each of those programs. This was a great opportunity for me to learn about the different programs which include Workers Compensation, pooled liability, property programs, auto and physical damage, crime insurance, business travel accident coverage, and cyber risk management.

The workshop provided a breakdown on the finances of each program, the process to utilize the programs, and what the members responsibilities to participate in each program entailed. Finally all the programs are stable and on a good track, there has been some slowdown in the financial market but nothing that would impact the programs' performance.

The VJCPA annual members meeting also provided an opportunity to meet all the District Managers within vector control that participate in VCJPA. This is a big asset to me as a new District Manager, being able to network, exchange ideas, and talk about challenges with colleagues provides a chance learn from others.

Date: March 15, 2023

Signed: Lora B. Young

Print Name: Lora Young



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Staff Name and Title: Lora Young, District Manager

Name of Conference/Event: AMCA Annual Conference

Date: Monday, February 27 – Friday, March 3, 2023

Location: Reno, Nevada

I had the opportunity to attend the American Mosquito Control Association Annual conference in Reno, Nevada. Although the weather made arriving at the conference challenging with several staff having their flights diverted or cancelled. Unfortunately, there were numerous presenters at the conference that were unable to make the journey to Reno, this resulted in several presentations being pulled from the conference symposiums. Below is some of the highlights from presentations that did occur during the AMCA conference:

I was able to attend the mosquito lightning symposium which is always a full room and fun workshop. Each presenter has 3 minutes to provide an update on their research or programs. The presentations are made to be a high-level overview and this symposium is always one of the most educational and entertaining in my opinion. One of the presentations addressed use of drones in larvicide of large agricultural fields to reduce the production of large mosquito hatch outs. The presentation focused on the challenges (regulatory and physical) when conducting these applications. It was an interesting method to utilize drones instead of a truck mounted treatment as both have their advantages and disadvantages.

The second stand out presentation was regarding an outreach and surveillance program for ticks. A mosquito and vector control agency wanted to provide tick outreach and also obtain some samples for surveillance. They ended up developing a clear box that residents could drop ticks into when off the trail and it provided an outreach opportunity as well on how to properly remove ticks and tick-borne diseases. This is a program I could see being adapted in Orange County along OC park trails.

I also attended the trustee symposia that addressed strategic planning and evaluating a District Manager. Although the presentations were designed for trustees and other elected officials, this was an opportunity to learn how other Districts conducted their strategic planning, what involvement the Board had in the planning of District goals and if this was an internal or external

process. The District Manager performance presentation was informative in that it provided a different perspective on how District Managers across the nation are evaluated, what the goal setting process is and what the timeline for evaluations are. Both presentations provided good information that I hope to implement in the coming year to help clearly define the goals for the District Manager as well as the District.

Overall the AMCA conference was a good opportunity to network, learn and exchange ideas. It was a little disappointing that some presentations were pulled due to travel but that wasn't something that could be avoided.

Date: March 15, 2023

Signed: *Lora B. Young*

Print Name: Lora Young



Orange County Mosquito and Vector Control District

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Conference and Meeting Report

Staff of the Orange County Mosquito and Vector Control District and its Board of Directors attend a variety of educational seminars, conferences and symposia annually. This report provides a brief summary of the event attended, and the organizational value of that attendance to the District.

Staff Name and Title: Tawnia Pett, Executive Assistant/Clerk of the Board

Name of Conference/Event: AMCA Annual Conference

Date: February 27-March 3, 2023

Location: Reno, NV

I was lucky enough to attend the AMCA conference in Reno, NV this year but many were not, due to weather conditions. Many presenters were not able to attend the conference because it was so hard to get to the Reno airport. It took me three flights, and three attempts to land at Reno on what was initially supposed to be a direct flight that only lasted an hour and fifteen minutes. In actuality, it ended up taking nine and a half hours. So, unfortunately, many great presentations were not able to be heard because those presenters could not make it to the conference.

One of the best presentations I saw was entitled "We Put a Jar on a Stick and the Internet Went Wild". This presentation was about passive tick collection stations the vector control district put at local parks and wilderness areas to collect tick samples, educate the public about ticks, and stop the public from bringing ticks home or removing ticks and just tossing them so they could be picked up by other hosts (such as children or pets). The premise was a very simple one: the agency put a 6 foot pole up with a small collecting jar filled with rubbing alcohol in it to collect tick samples that people found on themselves and/or pets. At the same time, tick information cards were available at the tick station. These stations were set up all over the county at parks and wilderness sites. The benefits of these stations were threefold: first, they allowed the agency to collect tick samples in the area as the public put them in the collecting jar; second, they stopped people from bringing ticks home with them or discarding them after being found in a manner that they could find another host; and third, they provided information to the public on ticks and tick-borne disease. These stations were easily built and for very little money. This is something the district could easily construct to place around Orange County to help with our tick awareness program.

A mosquito presentation I saw on a similar track was entitled "Global Mosquito Observations Dashboard (GMOD): Integrating Citizen Science Platforms to Enable Next-Generation Surveillance of Invasive and Vector Mosquitoes. This presentation too, relied heavily on the

public helping with surveillance of vectors. The premise was that the public could download a number of different apps on their phones that could identify mosquitoes and that information would be uploaded to a website that would show where the mosquitoes were all over the world. The data was so precise that it could be toggled down to the exact location of where the sample was discovered. What was so interesting about this presentation is that it is already being used all over the world to track invasive mosquitoes. The presenter showed a slide of a map of the world and points where samples had been turned in. While this method of surveillance shouldn't be used as a primary means of mosquito identification, using all resources available, and using citizen scientists, is becoming a global movement.

These two talks show that the public's engagement in vector control is a very viable program and using simple tools or more advanced technology is a way to interact with the public in a more engaging way as a means of education.

Another symposium I attended was a memorial symposium for Dr. Bill Walton, a professor from UC Riverside. Many of Dr. Walton's colleagues and students spoke at this symposium and it was quite telling to see how many of his student were still in the vector control field, in California and across the country. His legacy, through vector control, will be felt for generations to come.

One of the most disturbing presentations I saw was entitled "The Persistence of West Nile Virus in the Southwestern United States". This presenter had genetically tracked the different strains of WNV in the southwestern United States. Through genetic tracking, the presenter showed that the Phoenix area is a hub for WNV that spreads to southern Nevada, Utah, and California. Showing how quickly and easily WNV spreads throughout the southern region from Phoenix could lead one to surmise that possibly other mosquito-borne diseases could take these same routes if they were to enter through Phoenix. The repercussions are something to think about as new mosquito-borne viruses are introduced into the country. And more studies should be conducted to find out where other virus hubs are.

Date: March 6, 2023

Signed: *Tawnia Pett*

Dept Mgr Signature: *Lora B. Young*

Print Name: Tawnia Pett



Orange County

Mosquito and Vector Control District

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Conference and Meeting Report

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Staff Name and Title: Amber Semrow, Director of Scientific Technical Services

Name of Conference/Event: American Mosquito Control Association Meeting

Date: February 27 – March 3, 2023


Location: Grand Sierra Resort Reno, Nevada

The 89th Annual American Mosquito Control Association (AMCA) Meeting was an exceptional event filled with incredible presentations and opportunities to network with colleagues from across the country. I attended the Sterile Insect Technique (SIT) Subcommittee Meeting on the first day. This group of researchers, regulators, vendors, and districts discussed the current regulatory challenges for *Wolbachia* infected mosquitoes and genetically modified mosquitoes. Additional topics included the need for genetic testing of mosquitoes to track changes over time, agreed upon parameters to define a local population of mosquitoes, and ways to overcome regulatory hurdles.

The plenary session keynote speaker, Lyle Peterson, Director of Division of Vector-Borne Disease - Centers for Disease Control, gave an informative presentation that outlined how far things have come with vector-borne disease response since the Zika outbreaks in Florida and Puerto Rico in 2016/2017. He discussed how the funding to combat Zika was used to prepare the nation for the next big vector-borne disease emergency. Many new programs, training materials, research, and emergency planning coordination collaborations came about as a result. He stated that the nation is better prepared to handle emergencies of this nature in the future, but there is still more needs to be done. He encouraged the audience to use the resources available and to apply for grants to do applied research that supports these objectives.

Throughout the week, there were many informative symposia that I attended including Legislative and Regulatory – Endangered Species Act and Mosquito Control Product Use Requirements: Know the Process Symposium I & II, National Perspective into Treatment Thresholds for Mosquito Management Symposium I & II and Next-Generation Genetic and Biological Approaches to Aedes Control: SIT and Beyond Symposium I & II. I also contacted several groups working on SIT that we are now collaborating with. It was a very successful conference.

Date: 3/21/23

Signed: 

Print Name: Amber Semrow



Orange County Mosquito and Vector Control District

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Conference and Meeting Report

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Staff Name and Title: Laura Krueger, Vector Ecologist

Name of Conference/Event: American Mosquito Control Association Annual Meeting

Date: February 27, 2023-March 3, 2023

Location: Grand Sierra Resort Reno, Nevada

The 2023 AMCA Annual Meeting held in Reno, NV provided relevant educational and operational information on mosquito control programs across the United States (and Latin America). The OCMVCD lab participated in the symposium "National Perspective into treatment thresholds for mosquito management" by providing two presentations detailing the development and implementation of the GRID WNV Response. Attendees of the symposium learned that the majority of mosquito control programs in the United States do not have action triggers (abundance or disease rate VI/MLE) for mosquito management. It was interesting to learn how abiotic triggers such as temperature and rainfall are used to trigger mosquito control in Florida. I also enjoyed the spatial repellent symposium.

As a Vector Ecologist I am often asked by Orange County residents what the best products are to keep their properties mosquito free and feel more confident understanding the benefits and limitations of spatial repellent (metofluthrin) units. My favorite talk of the week was from a researcher who answered the question "What makes a particular species of mosquito a competent vector?". There are so many factors that go into vector-borne disease transmission, including vector competence, and the presentation contained up-to-date information on methods used by viruses to infect mosquito cells and proliferate in the body.

Date: 3/6/23

Dept Mgr Signature: _____

Signed: Laura Krueger

Print Name: Laura Krueger



Orange County Mosquito and Vector Control District

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Conference and Meeting Report

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Staff Name and Title: Daisy Flores Rangel, Microbiologist

Name of Conference/Event: AMCA

Date: February 27th- March 3rd, 2023

Location: Grant Sierra Hotel, Reno, Nevada

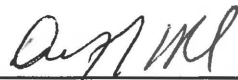
I had the opportunity to present the following talk, "*Dirofilaria immitis* in invasive *Aedes* and native *Culiseta* species of Orange County California" during the Disease and Vector Studies I session on Thursday, March 2nd, 2023. It was a great experience to be able to educate the conference attendees of the presence of dog heartworm in our mosquitoes, namely, *Aedes aegypti*, *Aedes notoscriptus*, and *Culiseta incidens* that we collected in our county between 2020-2022. It was my first time attending the AMCA conference and I had great discussions with members of the audience about my talk as well as other conference attendees that are prominent researchers in the field of vector biology and diseases that affect the public.

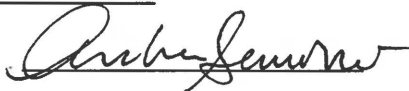
I learned of the latest innovations and scientific discoveries that are happening in our field. Some very important topics that I learned about were the use of new equipment to identify mosquitoes and sequencing their genetic makeup to better understand feeding habits as well as for the presence of resistance genes that can make the use of pesticides unsuccessful. There were many great sterile insect techniques talks that covered the struggles about running a successful program, information that will be helpful to our District going forward. I also had the great opportunity to meet with other Young Professionals, since I am a member of the group.

In addition to attending a diverse set of talks covering mosquito biology, environmental factors that affect transmission of vector-borne viruses, insecticide resistance, surveillance and mitigation strategies, aquatic plant-associated mosquitoes, disease and vector studies, larva control and new products for testing, there was a beautiful memorial for Dr. William Walton, an aquatic ecologist, leader, and professor from UC Riverside. I was enriched by the passion and dedication he contributed to the field and was a source of inspiration for the future.

Overall, attending AMCA was a great benefit to me, as I increased my knowledge on a lot of different topics as well as had the opportunity to meet with a few professors and CDC staff where we discussed possible collaborations with our District. I look forward to bringing a lot of the knowledge back to be implemented at our OCMVC District.

Date: 03/16/2023

Signed: 

Dept Mgr Signature: 

Print Name: Daisy Flores Rangel



Orange County Mosquito and Vector Control District

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Conference and Meeting Report

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Staff Name and Title: Kiet Nguyen, Vector Ecologist

Name of Conference/Event: Mosquito and Vector Control Association of California

Date: February 27th to March 1st, 2023

Location: Grand Sierra Convention Center, Reno, Nevada

The annual AMCA Conference was held in Reno Nevada this year. The four day conference was enriched with a comprehensive collection of presentations, ranging from new emerging molecular research to prominent adulticide application methods. The conference was highlighted with many networking opportunities from academia, industry leaders, and with other fellow mosquito control agencies, nationwide.

I was invited to give a talk about our disease surveillance system (The Grid System) in the National Treatment Thresholds Symposium. Our surveillance system and its triggers were one of the few chosen out of several thousand survey submissions. Whitney Qualls, from Anastasia County MAD, moderated the symposium and invited agencies she felt had the most dynamic surveillance systems. My presentation was very well received and afterwards, I was asked by many other agencies to help them develop a similar system for their programs. My presentation highlighted 20 years of evidence based, extensive surveillance tactics implemented by our team. We took 4 years to develop the system and is the flagship method for early disease detection in Orange County.

I was also able to sit in on some amazing talks from the NASA Satellite Data symposium. John Haynes, from NASA, gave a great presentation on the utilization of new satellite imagine technology which drive air quality modeling and databasing for urbanization trends and new agricultural alterations. These Earth-observing satellites collect information on the dynamic state of the environment, which drive important public health decisions. We learned about the program's current activities and future partnering opportunities.

Finally, another very impactful presentation came from John Townsend, the Division Manager from Maricopa County Environmental Services, Vector Control Division. He compared the mosquito surveillance and disease mitigation efforts between 2021 and 2022. In 2021,

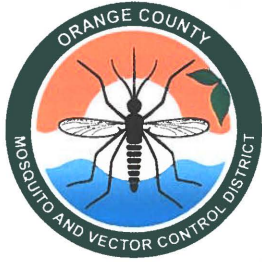
Maricopa County experienced the largest West Nile virus outbreak in the United States. In 2021, Maricopa County's surveillance team deployed more than 800 traps a week and recovered more than a thousand positive samples. However, even with a high resolution of trapping, they still saw more than a thousand human cases in their county. The mitigation effort was to adulticide every location that had a human case. There was much to learn from Townsend's presentation and many things we can implement in our own county. Unfortunately, towards the end of 2021, Maricopa County also saw its first locally transmitted Dengue case.

Date: 3/21/2023

Signed: 

Dept Mgr Signature: 

Print Name: Kie F Nguyen



Orange County Mosquito and Vector Control District

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Staff Name and Title: Sokanary Sun, Vector Ecologist

Name of Conference/Event: AMCA 2023

Date: February 27-March 3, 2023

Location: Grand Sierra Resort, Reno, NV

I attended the 89th annual American Mosquito Control Association, the nationwide mosquito and vector control conference, for 4 years now. Not only are the presentations informative, but the networking aspect is valuable. Since the Orange County Mosquito and Vector Control District (OCMVCD) is progressing with Sterile Insect Technique (SIT) implementation, being able to garner information from scientists and vector control personnel who have extensive knowledge of ion (x-ray) irradiation insect sterilization will help our District move forward.

Amber Semrow (Director of Scientific Technical Services), Tim Morgan (Vector Ecologist), and I, joined the SIT subcommittee meeting held Monday. This meeting consisted of scientists, professors, vendors, and other SIT experts to weigh in on regulatory hardships that may prevent other SIT methods from getting Environmental Protection Agency (EPA) approval. We learned of a new SIT vendor named Precision X-Ray Incorporated. A representative from the Florida Department of Agriculture brought up concerns about non-local strains being used as release organisms, and what may define a local strain or population. Tim Morgan shared his thoughts on the importance of conducting genetic testing on local strains. The Committee Chair, Angela Caranci from the Northwest Mosquito and Vector Control District, asked if districts can be transparent about SIT program costs to help guide other agencies who may want to start a program in the future.

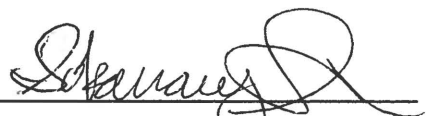
One of the many symposia I selected to attend was the one that covered the topic of SIT. From there, I learned of multi-year SIT costs for the Lee County Mosquito Control (based in Florida) from their District Manager, David Hoel. Also from the same district, Steven Stenhouse updated the audience about their past SIT successes, hardships from the destruction of Hurricane Ian in Sep 2022, and their future SIT plans in a new study area of downtown Fort Myers. I learned that Lee County, and another researcher from the US Department of Agriculture based in Gainesville, Florida, Barbara Bayer, plans to move from mosquito pupal irradiation to adult irradiation. Since our District also wants to learn to irradiate adults, it is imperative that we keep

communications open to share learned techniques.

AMCA had so many great talks given from other representatives nationwide, but I wanted to take time to highlight the talks presented by our own OCMVCD personnel. Kiet Nguyen (Vector Ecologist) spoke about how to implement and build a West Nile Virus (WNV) grid system. Following Kiet, Tim Morgan shared how he and the lab team developed WNV action thresholds. Our microbiologist, Dr. Daisy Rangel, presented on detections of dog heartworm in some mosquito species collected in Orange County, CA. Representatives from the OCMVCD Department of Communications, Heather Hyland and Hester "Fritz" Petropoulos both spoke about the ways they shaped outreach. Heather worked to increase mosquito campaign awareness by using city billboards, while Fritz wrote a children's book! Mike Dubose, the Vector Reduction Coordinator, presented about unmanned aircraft system (UAS) and continuing education unit (CEU) requirements for vector control districts. It was Mike Dubose's very first presentation and it was done on his birthday! Our team members all did an excellent job and deserve a round of applause!

Date: 3-7-23

Dept Mgr Signature: 

Signed: 

Print Name: Sokanary Sun



Orange County Mosquito and Vector Control District

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Staff Name and Title: Tim Morgan, Vector Ecologist

Name of Conference/Event: AMCA

Date: February 27 – March 3

Location: Grand Sierra Resort, Reno, Nevada

I had the opportunity to attend the American Mosquito Control Association's 89th Annual Meeting in the city of Reno, Nevada from February 27 to March 3, 2023. I was proud to present along with my colleague, Vector Ecologist, Kiet Nguyen on our overhauled adult mosquito control program, designed to reduce West Nile Virus (WNV) risk to humans in the county. We were invited by Dr. Whitney Qualls with the Anastasia Mosquito Control District of Florida to participate in her symposium. Based on an extensive interview conducted by Dr. Qualls, our District's program was selected, among thousands of applicants and many subsequent interviews, to participate in sharing our approach in addition to being highlighted in a mosquito action threshold publication in PLOS. After hearing the talks from other selected presenters, I realize the uniqueness of our surveillance and operational response system that was recently implemented to address adult mosquitoes in areas of elevated WNV activity. This newly adopted system has made it possible to manage a consistent response to WNV positive mosquitoes anywhere in the county, on a relatively small spatial scale, in an evidence-based manner that smoothly integrates our District's surveillance, operations, and communications branches. With our new system, we now respond with a rapid real-time strike on mosquitoes while we closely track their infections throughout our county. Our work and approach were well received at the conference. We absolutely need to publish this work as soon as possible.

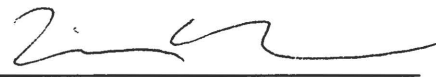
Other interesting events during the conference, besides the numerous talks, include a discussion with the Sterile Insect Technique (SIT) ad hoc committee, in which vendors (SIT Mosquito Companies) and vector control districts discussed an important issue regarding what constitutes a "local" mosquito strain that is designated to be released in a target area. The discussion went around the room with different perspectives, most notably an agricultural commissioner from

Florida expressed her concern about introducing exotic genetic lineages into areas and what the impacts could be, including pesticide resistance and enhanced vector competence. In general, the response from vendors and some others was that genetics was not as important as the efficacy of the released mosquito in controlling the wild population and if any work was to be done, it would be based on phenotype impacts and not genotype. There seemed to be some disagreement on what needed to be addressed and little interest by the vendors to support or do any type of genetic work, whereas some, including Orange County, felt it important to understand the genetic impacts of introducing potentially exotic lineages of *Aedes aegypti*.

To evaluate genetic differences between mosquito strains, genetic markers must be identified and analyzed with molecular techniques. Elucidating genetic markers is laborious work; however, I was able to view a presentation where such markers of interest that have been previously identified, were emphasized. I shared this with our microbiologist, and she was interested in using our in-house technology to evaluate the genetic profile of our local and treatment strain of mosquito. In addition, we are participating in multiple genetic studies with institutional researchers. The field of biology and particularly conservation biology is riddled with research projects using intentional introductions of exotic species into areas to do work for humans, and it does not always go as planned. Due to a current absence of regulation for the release of irradiated male mosquitoes, it is imperative that as ambassadors and pathfinders of this methodology in southern California, we take every opportunity to address any potential negative impacts that the release of mosquitoes may have on the ecology and people of this area.

Date: 3/7/2023

Dept Mgr Signature: 

Signed: 

Print Name: Tim Morgan



Orange County Mosquito and Vector Control District

A Public Health Agency Serving Orange County Since 1947

Conference and Meeting Report

Staff of the Orange County Mosquito and Vector Control District and its Board of Directors attend a variety of educational seminars, conferences and symposia annually. This report provides a brief summary of the event attended, and the organizational value of that attendance to the District.

Staff Name and Title: John Drake IVM Compliance Officer

Name of Conference/Event: AMCA

Date: 2/27/2023 – 3/3/2023

Location: Reno, Nevada Grand Sierra Resort

Significant points learned of benefit to the District and its ratepayers:

The most significant presentation I saw was the titled, "Larvicidal Efficacy of SumiLarv WSPs Deployed in Catch Basins". Dr. Tianyun Steven Su from Northwest Vector participated in the studies. The Sumilarv stays inside the catch basins and does not get flooded away. Sumilarv WSP has an affinity to concrete and has a releasing compound for dry and wet periods. Sumilarv WSP placed in catch basins, 3 pouches, has shown to be effective for 150 days and up to 180 days. These trials were done with large quantity of organic material and mud/silt inside the catch basins. Dr. Su had 95% control of Aedes and 10% flooding weekly for 180 days. Similar study was conducted, and the catch basins were allowed to dry and then reflooded weekly. This product can be of great use to the district in our problem catch basins.

There were many presentations on drone use for mosquito control. The presentations were favorable to drone treatments showing their effectiveness, time saving and less of an environmental footprint. I spoke with representatives from Frontier Precision about their drone. Their drone is made with American components. No unlocking for flying required. It is NDAA compliant meaning it can be flown over areas where Chinese made drones cannot. They are local to California with a facility in San Luis Obispo for servicing. We have a Leading Edge PV35 which for servicing requires it to be shipped to Florida. Frontier Precision's drone has a 20 lb. limit, smaller than our current drone. Frontier's drone also comes with LIDAR than can map topography under vegetation. Find water/breeding sources under trees and plants. Frontier's drone has a 5-year expected life and is supported by Frontier for issues. The district could drive the drone to their facility for servicing instead of shipping it and taking months to return. Frontier is a company the district should consider if we are going to purchase another drone. Placer County is using a 3D printer with tough TLA material to make spare parts for their drones. They have older model DJI drone which parts no longer can be purchased. Starting on Sept. 16th all drones must be remote ID compliant. Remote ID provides information about drones in flight, such as identity, location, and altitude. Will also identify if drone belongs to a public safety

organization.

There were 2 presentations on dorms at mosquito abatement districts. The presentations showed the benefit of having dorms for visiting researchers or student assistants. Many areas in California is expensive to live and having living spaces at a district has been shown to have a positive effect on the students/researchers work. Orange county has been considering building a new facility or moving this should be considered.

There is a new larviciding product that is EPA exempt and OMRI listed that controls eggs, larvae, pupae and young adults. The product is called Skeeter Mosquito Control, Has been shown to have 80% control in 24 hours and 95% control in 48 hours. Skeeter uses millions of specialized juvenile nematodes. The nematodes get inside larvae and pupae release a bacteria and kills them. The nematodes will reproduce if there are larvae and pupae and then will die off. The surface treatment will spread evenly across the water where it will kill eggs, larvae, pupae and suppress young adults. A product the district could consider using but not without doing some trials first.

Date: 3-6-2023

Dept Mgr: 3/7/23

Signed:  _____

Print Name:  _____



Orange County Mosquito and Vector Control District

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Conference and Meeting Report

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Staff Name and Title: Michael DuBose, Vector Reduction Coordinator

Name of Conference/Event: AMCA Annual Conference

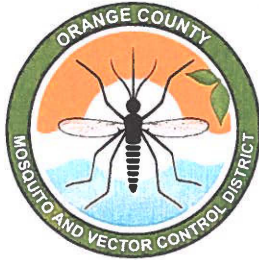
Date: February 27 – March 3, 2023

Location: Reno, Nevada

The American Mosquito Control Association (AMCA) held its 89th annual conference in Reno, Nevada. The AMCA President Dennis Walleto welcomed attendees to conference at the plenary session on Tuesday, February 28. There were two additional sessions that day, and examples of vector-related topics included unmanned aircraft systems (UAS), public agency relationships, and the Endangered Species Act. Additionally, I visited the booth for the Entomological Society of America. Certifications Programs Manager Willet Hossfeld provided me with a ribbon titled *Public Health Entomology Certificate* (PHE) which signified that I recently passed the PHE exam. On Wednesday, March 1, the conference held four sessions, and I learned about innovative topics such as the sterile insect technique (SIT), NASA satellite data, and thresholds for mosquito treatments. Executive Director David Hoel spoke about the SIT program at Lee County Mosquito Control District in Florida. Nine workspaces were needed to produce one million mosquitoes per week. Nine employees were utilized to operate the program, and the operational costs were approximately eight hundred thousand dollars annually. Lastly, on Thursday, March 2, I delivered a fifteen-minute presentation titled *UAS License and CEU Requirements for Vector Control Districts*. Director of Operations Steve Shepherd wrote the presentation, and I provided the research. The presentation highlighted that “licensing and certification requirements for government entities could be streamlined to reduce costs and hurdles”. Other presentation topics included dog heartworm in *Aedes* mosquitoes, UAS larvicide and adulticide results, sustainable mosquito control, and public relations campaigns for effective outreach. The organizational value in attending the AMCA conference was learning and collaborating with other mosquito and vector control districts throughout the U.S. Conference presentations provided unique insight into common problems encountered by vector control districts. Speakers presented solutions to vector-related problems through innovation and technology such as UAS and SIT.

Date: 03/06/2023
Dept Mgr Signature: 

Signed: 
Print Name: Mike DuBose



Orange County Mosquito and Vector Control District

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Conference and Meeting Report

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Staff Name and Title: Hester "Fritz" Petropoulos

Name of Conference/Event: AMCA

Date: February 27-March 3

Location: Reno, NV

After an eventful journey to Reno, I had a very full and productive AMCA conference. I would like to highlight two talks and education day.

One talk, "We put a jar on a stick and the internet went wild" investigated how to solve a problem at a local park. The issue was with ticks: park visitors would explore the park with their dog and then would remove ticks from their pet and flick them into the parking lot and picnic areas. The ticks would then quest onto humans and people were getting ticks imbedded in their own skin. The solution was fairly simple. Staff from Franklin County Public Health (Ohio) mounted a jar to a stick and attached a pair of plastic tweezers and tick identification cards. People then removed the ticks and dropped them into the jar instead of on the ground. The jar provided a safe receptacle for ticks, the tick cards provided some education for park visitors, and the local health department got some passive tick surveillance data. The presenters noted that they ended up adding a mosquito dunk in the concrete-filled bucket stand because the bucket ended up catching rain water and breeding mosquitoes.

Rusty Low from NASA's GLOBE Observer Mosquito Habitat Mapper presented a project I would like to look into implementing in my education programs at the District. She explained how NASA looks at land cover (and lack thereof) which connects to water and mosquito habitats. This is a citizen science project where people all over the world use an app to upload photos of water with mosquito larvae. The photo uploads ensure that the data is reliable and the app uses artificial intelligence to identify the mosquito species present in the water source. These become real, searchable data points that regular people find and enter into NASA's database. There are 12 languages available and an accompanying curriculum. Rusty and I are communicating via email and I am excited to consider incorporating citizen science into our cache of activities.

Education Day was at a museum this year so it was more of an outreach day. However, this ended up being a positive scenario because Reno schools were closed due to snow. I had the chance to collaborate with other mosquito educators and get some new outreach ideas. I saw two different magnifying devices with a more approachable set-up than a microscope that I would like to look into purchasing. While this was an informative event, I would like to attend another AMCA so that I can actually see other educators in a classroom setting.

It was an honor to represent our district and give a presentation on *Grandmother Mosquito*. Our staff gave outstanding presentations and were professional and amusing travel companions. I almost beat Tawnia Pett's bowling score and will blame my pulled muscle for my second-place finish.

Date: 03-21-23

Signed: Hester Petropoulos

Dept Mgr Signature: JBY

Print Name: Hester Petropoulos



Orange County Mosquito and Vector Control District

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Conference and Meeting Report

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Staff Name and Title: Heather Hyland, PIO

Name of Conference/Event: 2023 AMCA

Date: 2/27-3/3

Location: Reno, NV

Attending the 2023 AMCA conference provided an excellent opportunity to expand my knowledge and witness the vector control methods utilized by other agencies in their respective districts. This year's conference focused heavily on Sterile Insect research and methods, and it certainly delivered. The presentations were very informative.

Several agencies shared their experiences with trials, providing valuable insights for those, like OCMVCD, embarking on similar endeavors. It was fascinating to connect with these agencies, exchanging ideas and seeking advice on what worked and what didn't. The welcome reception was also well-received and set the stage for an exceptional conference.

Highlights at AMCA:

- 1) **Social Media and Mosquito Symposium.** I had the pleasure of attending the social media and Mosquito Symposium, where I found Pablo Cabrera's (San Gabriel Vector Control) presentation on "Undoing the Creation of Doubt and Undermining on Social Media" particularly insightful. His research and development of social media content were well-received, and I plan to apply the knowledge I gained to enhance our social media management programs.

- 2) **Special District: Perspectives of Trustees and Commissioners Symposium-**
As a member of the Communications department, the sessions held were highly significant for me. I need to stay informed about transparency in my profession. During one such session, William A. Donahue presented on the topic of "Transparency, contracts, and performic: Navigating the Brown Act, Director Contracts and Performance Evaluations for Mosquito Abatement District in CA". The information shared by him was extremely valuable and I intend to implement the items in my future work.
- 3) **Engagement Breakfast-** The conference committee introduced an activity that was a highlight of the event. Attendees were offered breakfast while participating in vector-related puzzles, working collaboratively with other agencies around their tables. This initiative fostered a sense of unity and teamwork among various Districts, making for an enjoyable and engaging experience.

Participating in conferences like AMCA offers a valuable opportunity to engage with agencies across the United States and gain insight into innovative and emerging ideas. I found the coffee breaks to be a favorite activity because they allowed me to connect and socialize with staff from other agencies.

Date: 3/10/2023

Signed: *Heather Hyland*

Dept Mgr Signature: *Lora B. Young*

Print Name: Heather Hyland



Orange County Mosquito and Vector Control District

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Conference and Meeting Report

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Staff Name and Title: Tawnia Pett. Executive Assistant/Clerk of the Board

Name of Conference/Event: Master Municipal Clerk (MMC) Conference

Date: March 8-10, 2023

Location: Pomona, CA

I attended the MMC conference March 8-10, 2023 with about 40 other county, city, and special district clerks. During the three day conference some of the sessions I attended are: "Government Clerks and Litigation: What You Need to Know"; "Developing and Managing Effective Boards and Commissions"; and "Strategic Planning". Each session is 4-5 hours long so we have the opportunity to discuss the topics in depth.

One of the best sessions I attended was the Strategic Planning session. It was actually one of the best sessions I have taken at any training. Since the District's Strategic Plan expires in 2023 I was very interested to see what this session had to offer. There were so many tips, plans, worksheets, and information offered that will help construct our District Strategic Plan in the upcoming year. Having such long sessions also allowed time for each clerk to share their strategic plan, what worked and didn't work in their process, and what could be done to make it better. All of this institutional knowledge was just as informative as the presentation by the speaker.

Having the opportunity to network with other clerks from around the state was also a valuable resource because we were all able to learn what is working and not working in our industry. This is a very valuable conference for my continued education about the clerk industry and has a direct value to the District on how I perform my job.

Date: March 21, 2023

Signed: Tawnia Pett

Dept Mgr Signature: 

Print Name: Tawnia Pett

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"Materials related to an item on the Agenda submitted after distribution of the agenda packet are available for public inspection in the District Office located at Orange County Mosquito and Vector Control District offices, 13001 Garden Grove Blvd., Garden Grove, CA 92843 during normal business hours."