

**PLACER MOSQUITO & VECTOR CONTROL DISTRICT  
BOARD OF TRUSTEES**  
2021 Opportunity Drive  
Roseville, CA 95678  
**SPECIAL BOARD MEETING**  
**AGENDA**  
July 18, 2022 4:00 PM  
[www.placermosquito.org](http://www.placermosquito.org)

**TELECONFERENCE**

Pursuant to Governor Newsom’s Executive Order N-25-20 and N-33-20, this meeting will be conducted via teleconference. In the interest of maintaining appropriate social distancing, the Board encourages the public to participate by calling (408) 638-0968 and when prompted, enter the Meeting ID: 819 2769 5079 or <https://us06web.zoom.us/j/81927695079?pwd=NGhUMEpIalVON3FCMmJDQ2Rxd3N2QT09>

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Board of Trustees

Sandra Amara  
City of Auburn

Will Stockwin  
City of Colfax

Peter Gilbert  
City of Lincoln

Russ Kelley  
Town of Loomis

Merry L. Holliday-  
Hanson, Ph.D.  
Placer County

Jill Gayaldo  
City of Rocklin

Ross Hutchings  
City of Roseville

General Manager  
Joel Buettner

- |                 |           |   |
|-----------------|-----------|---|
|                 | <b>1</b>  | <b>Call to Order</b>  |
|                 | <b>2</b>  | <b>Roll Call</b>  |
|                 | <b>3</b>  | <b>Pledge of Allegiance</b>   |
|                 | <b>4</b>  | <b>Introduction of Guest</b><br>A. John Bliss, SCI Consulting Group   |
|                 | <b>5</b>  | <b>Agenda Review</b>  |
|                 | <b>6</b>  | <b>Public Comment</b><br><i>Members of the public shall be allowed to address the Board of Trustees on items which are of interest to public and which are within the jurisdiction of the Board, before or during the Board’s consideration of the item; however, no action shall be taken on any item not appearing on the agenda unless otherwise authorized by the Board pursuant to Government Code Section 54954.2(b). It is requested that comments be limited to no more than 5 minutes.</i> |
|                 | <b>7</b>  | <b>Convene Public Hearing</b>   |
|                 | <b>8</b>  | <b>Presentation of Engineer’s Reports – John Bliss, SCI Consulting Group</b>  |
| 3-4<br>Attach A | <b>9</b>  | <b>Board Review and Consideration of Resolution 2022-10 Approving the Engineer’s Reports, Confirming the Assessment Diagram and Assessment and Ordering the Levy of Assessments for Fiscal Year 2022-23 for the Mosquito Control District and the East County Mosquito Control and Disease Prevention District – Action item</b>  |
| 5-6<br>Attach B | <b>10</b> | <b>Board Review and Consideration of Resolution 2022-11 Approving the Engineer’s Reports, Confirming the Assessment Diagram and Assessment and Ordering the Levy of Assessments for Fiscal Year 2022-23 for the Expanded Services and Permanent Facility Assessment – Action item</b>   |

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Attach C
- 11 **Board Review and Consideration of Resolution 2022-12 Ordering the Approval of 2022-23 Lincoln Special Tax Report and Directing the Levying of Taxes – *Action item***
- 12 **Close Public Hearing**
- 13 **Convene Special Board Meeting**
- 14 **Report from President regarding Public Hearing**
- 15 **Consent Agenda – *Action item***
- 9-10  
11-12
- A. **Minutes of the June 20, 2022 Regular Board Meeting**
- B. **Board Review and Consideration that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C).**
- 13-15  
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- C. **Placer County Auditor-Controller Service MOU**
- D. **Board Review and Consideration to Accept Engagement Letter from CliftonLarsonAllen LLP Auditors for FY 2021-2022**
- 29-32
- 16 **Board Review and Consideration to Accept Preliminary Year End Financial Report for FY 2021-22 – *Action item***
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- 17 **Board Review and Consideration of Resolution 2022-13 Amending the District’s Conflict of Interest Code – *Action item***
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- 18 **Board Review and Consideration of Resolution 2022-14 Amending the District’s FY 21/22 budget– *Action item***
- 19 **Staff Reports**
- A. Eastern Placer Report- Angella Falco
- B. Public Information and Outreach Report – Joel Buettner
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- C. Field Operations and Surveillance Report – Jake Hartle
- D. General Manager’s Report – Joel Buettner
- 20 **Board/Staff General Discussion**
- 21 **Announcements**
- A. The next regular Board meeting will be held August 15, 2022 at 4:30 PM., by Video Conference
- 22 **Adjournment**

*In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District at (888) 768-2343, fax (916) 380-5455, and/or send e-mail to [info@placermosquito.org](mailto:info@placermosquito.org). Requests must be made as early as possible and at least one-full business day before the start of the meeting. Documents and materials relating to an open session agenda item that are provided to the PMVCD Board less than 24 hours prior to a meeting will be available for public inspection and copying at 2021 Opportunity Drive, Roseville, CA 95678.*

**RESOLUTION NO. 2022-10 - DRAFT**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF  
THE PLACER MOSQUITO AND VECTOR CONTROL DISTRICT  
APPROVING THE ENGINEER'S REPORTS,  
CONFIRMING THE ASSESSMENT DIAGRAM AND ASSESSEMENT AND  
ORDERING THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2022-23  
FOR THE MOSQUITO CONTROL DISTRICT AND  
THE EAST COUNTY MOSQUITO CONTROL AND DISEASE PREVENTION DISTRICT**

**WHEREAS**, the Placer Mosquito and Vector Control District (formerly known as the Placer Mosquito Abatement District, the "District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIID of the California Constitution, to levy assessments for mosquito, vector and disease control projects and services; and

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

**WHEREAS**, an assessment for mosquito, vector and disease control projects and services has been given the distinctive designation of the "Mosquito Control District" ("Assessment"), and is primarily described as encompassing the boundaries of West Placer County, and an assessment for mosquito, vector and disease control projects and services has been given the distinctive designation of the "East County Mosquito Control and Disease Prevention District" ("Assessment"), and is primarily described as encompassing the boundaries of East Placer County; and

**WHEREAS**, the Assessment was authorized by an assessment ballot proceeding conducted in 2000 for the Mosquito Control District and in 2004 for the East County Mosquito Control and Disease Prevention District and approved by a majority of the weighted ballots returned by property owners, and such assessments were levied by the Board of Trustees of the Placer Mosquito and Vector Control District.

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

1. SCI Consulting Group, Inc., the Engineer of Work, prepared an engineer's report in accordance with Article XIID of the California Constitution and Section 2082, et. seq., of the Health and Safety Code for the Assessment (the "Report"). The Report has been made, filed with the secretary of the board and duly considered by the Board and are hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. On May 16, 2022, this Board adopted Resolution No. 2022-04 to continue to levy and collect Assessments for fiscal year 2022-23, preliminarily approving the Engineer's Report, and providing for notice of hearing on July 18, 2022 at 4:00 o'clock p.m. at 2021 Opportunity Drive in Roseville, California.
3. At the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the levy of Assessment were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board there by acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.
4. The above recitals are true and correct.
5. The public interest, convenience and necessity require that the levy be made.

6. The Engineer's Report for the Assessment together with the proposed assessment roll for fiscal year 2022-23 is hereby confirmed and approved.
7. Based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the mosquito, vector and disease control services to be financed with assessment proceeds.
8. Assessments for fiscal year 2022-23 shall be levied at the rate of TWENTY-ONE DOLLARS AND TWELVE CENTS (\$21.12) per single-family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2022-23 with estimated total annual assessment revenues as set forth in the Engineer's Report.
9. The mosquito and disease control services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.
10. No later than August 10<sup>th</sup> following such adoption, the Board shall file a signed copy of this resolution with the Auditor of the County of Placer ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Mosquito and Disease Control Assessment.
11. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the Placer Mosquito and Vector Control District.
12. The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

**PASSED AND ADOPTED** by the Board of Trustees of Placer Mosquito and Vector Control District on the 18<sup>th</sup> day of July, 2022 by the following vote:

AYES:            ∅  
NOES:            ∅  
ABSTAIN:        ∅  
ABSENT:         ∅

Attest:

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Russ Kelley, Board President

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Isabel Alvarez, Board Secretary

**A RESOLUTION OF THE BOARD OF TRUSTEES OF  
THE PLACER MOSQUITO AND VECTOR CONTROL DISTRICT  
APPROVING THE ENGINEER'S REPORTS,  
CONFIRMING THE ASSESSMENT DIAGRAM AND ASSESSEMENT AND  
ORDERING THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2022-23  
FOR THE EXPANDED SERVICES AND PERMANENT FACILITY ASSESSMENT**

**WHEREAS**, the Placer Mosquito and Vector Control District (formerly known as the Placer Mosquito Abatement District, the "District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIID of the California Constitution, to levy assessments for mosquito, vector and disease control projects and services; and

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

**WHEREAS**, prior to 2008, the District facility was located on Waverly Drive in Lincoln, California and this facility was inadequate for virtually all elements of comprehensive mosquito and vector control including: laboratory work, legally compliant chemical storage, vehicle maintenance and storage, and general district management and administration, and the District was in need of a permanent vector control facility and laboratory; and

**WHEREAS**, as of 2007, in order to provide the level of vector control services desired by the community, the District needed to expand and improve its' vector control services; and

**WHEREAS**, on July 16, 2007, by its Resolution No. 2007-10, the Board approved the formation and levying of assessments of the Expanded Services and Permanent Facility Assessment pursuant to the provisions of Health and Safety Code section 2080 and the provisions of California Constitution Article XIII-D; and

**WHEREAS**, the purpose of the Assessment District is for the installation, maintenance and servicing of improvements to the Placer Mosquito and Vector Control District. Within the District, the proposed improvements and services are generally described as the expansion and improvements of mosquito and vector control services, surveillance, disease prevention, abatement, and control of vectors within the service area. Such vector control and disease prevention projects and programs include, but are not limited to, source reduction, biological control, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities. The proposed improvements and services would also be the capital costs, maintenance, and operation expenses of a permanent operational vector control facility including laboratory and shop, as well as financing costs for the facility improvements and other capital improvements.

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

1. SCI Consulting Group, Inc., the Engineer of Work, prepared an engineer's report in accordance with Article XIID of the California Constitution and Section 2082, et. seq., of the Health and Safety Code for the Assessment (the "Report"). The Report have been made, filed with the secretary of the board and duly considered by the Board and are hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. On May 16, 2022, this Board adopted Resolution No. 2022-05 to continue to levy and collect Assessments for fiscal year 2022-23, preliminarily approving the Engineer's Report, and providing for notice of hearing on July 18, 2022 at 4:00 o'clock p.m. at 2021 Opportunity Drive in Roseville, California.

3. At the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the levy of Assessment were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board there by acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.
4. The above recitals are true and correct.
5. The public interest, convenience and necessity require that the levy be made.
6. The Engineer's Report for the Assessment together with the proposed assessment roll for fiscal year 2022-23 is hereby confirmed and approved.
7. Based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support , and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the mosquito, vector and disease control services to be financed with assessment proceeds.
8. Assessments for fiscal year 2022-23 shall be levied at the rate of ELEVEN DOLLARS AND SEVENTY FOUR CENTS (\$11.74) per single-family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2022-23 with estimated total annual assessment revenues as set forth in the Engineer's Report.
9. The mosquito and disease control services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.
10. No later than August 10<sup>th</sup> following such adoption, the Board shall file a signed copy of this resolution with the Auditor of the County of Placer ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Mosquito and Disease Control Assessment.
11. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the Placer Mosquito and Vector Control District.
12. The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

**PASSED AND ADOPTED** by the Board of Trustees of Placer Mosquito and Vector Control District on the 18<sup>th</sup> day of July, 2022 by the following vote:

AYES:            ∅  
NOES:            ∅  
ABSTAIN:        ∅  
ABSENT:         ∅

Attest:

\_\_\_\_\_  
Russ Kelley, Board President

\_\_\_\_\_  
Isabel Alvarez, Board Secretary

**RESOLUTION NO. 2022-12 – DRAFT**

**A RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE PLACER MOSQUITO AND VECTOR CONTROL DISTRICT  
ORDERING THE APPROVAL OF 2022-23 LINCOLN SPECIAL TAX REPORT AND  
DIRECTING THE LEVYING OF TAXES**

**WHEREAS**, the Placer Mosquito and Vector Control District (“District”) is authorized, pursuant to the authority Article XIII A of the California Constitution, to tax property for mosquito, vector and disease control projects and services; and

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

**WHEREAS**, on December 11, 2006, by its Resolution No. 2006-12, the Board changed the name of the District from “Placer Mosquito Abatement District” to “Placer Mosquito and Vector Control District”; and

**WHEREAS**, in November 1998, the District Board of Trustees submitted to the voters of that portion of the District identified as Lincoln, to establish a special tax for these purposes; and

**WHEREAS**, voters approved this measure by the requisite 2/3 vote; and

**WHEREAS**, the Board of Trustees has, under this voter-approved authority, directed that a tax report be prepared for submission to Placer to implement this tax, and that a budget be prepared and brought to the Board of Trustees for approval consistent with the provisions of this measure; and

**WHEREAS**, such tax report and proposed budget have been prepared and brought to the Board this date for consideration.

**NOW, THEREFORE BE IT RESOLVED** that the Board of Trustees of the Placer Mosquito and Vector Control District hereby approve and authorize the Lincoln Special Tax – 2022 Tax Report, as presented to the Board this day, to be submitted to Placer County to initiate the tax collection provisions at the general rate of FIFTEEN DOLLARS AND ZERO CENTS (\$15.00) per parcel, as indicated in the report; and

**BE IT FURTHER RESOLVED**, that the General Manager is hereby authorized and directed, on behalf of the District and in its name, to execute and deliver such documents and to do such acts as may be deemed necessary or appropriate to accomplish the intentions of this resolution.

**PASSED AND ADOPTED** by the Board of Trustees of Placer Mosquito and Vector Control District on the 18<sup>th</sup> day of July, 2022 by the following vote:

AYES:            ∅  
NOES: ∅  
ABSTAIN:       ∅  
ABSENT:        ∅

Attest:

\_\_\_\_\_  
Russ Kelley, Board President

\_\_\_\_\_  
Isabel Alvarez, Board Secretary

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Placer Mosquito & Vector Control District  
Board of Trustees Regular Board Meeting – Minutes  
June 20, 2022, 4:30 PM  
Placer Mosquito & Vector Control District Office  
2021 Opportunity Drive, Roseville, CA 95678

Pursuant to Governor Newsom’s Executive Order N-25-20 and N-33-20, this meeting will be conducted via teleconference. In the interest of maintaining appropriate social distancing, the Board encourages the public to participate by calling (408) 638-0968 and when prompted, enter the Meeting ID: 985 184 183 or <https://us06web.zoom.us/j/82266211928?pwd=emtFQXZSdXVvVHJxWW1Lc3k3ZlhiZz09>

1. **Call to Order:** President Kelley called the meeting to order at 4:30 PM.
2. **Roll Call:** Trustees Sandra Amara, Jill Gayaldo, Peter Gilbert, Merry Holliday-Hanson, Ross Hutchings, Russ Kelley and Will Stockwin.  
**District Employees Present:** District Manager Joel Buettner, Jake Hartle, Angella Falco, Isabel Alvarez and Nikki Rockwell.
3. **Pledge of Allegiance** was led by President Kelley.
4. **Agenda Review:** The Board accepted the agenda as presented.
5. **Public Comment:** There were none.
6. **Consent Agenda**  
*A motion to approve the minutes of the May 16, 2022, Regular Board Meeting was made by Trustee Stockwin seconded by Trustee Amara approved by roll call vote.*  
*Ayes: Trustees Amara, Gayaldo, Gilbert, Hutchings, Kelley and Stockwin*  
*Noes: ∅ Abstain: Trustee Holliday-Hanson Absent: ∅*  
  
*A motion to approve as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C) was made by Trustee Stockwin seconded by Trustee Amara approved by roll call vote.*  
*Ayes: Trustees Amara, Gayaldo, Gilbert, Holliday-Hanson, Hutchings, Kelley and Stockwin*  
*Noes: ∅ Abstain: ∅ Absent: ∅*  
  
*A motion to approve and adopt FY 2022-2023 Pay Scale was made by Trustee Stockwin seconded by Trustee Amara approved by roll call vote.*  
*Ayes: Trustees Amara, Gayaldo, Gilbert, Holliday-Hanson, Hutchings, Kelley and Stockwin*  
*Noes: ∅ Abstain: ∅ Absent: ∅*
7. **Board Review and Consideration of Resolution 2022-07**  
*A motion to approve Resolution 2022-07 Requesting Collection of Charges on Tax Roll for Tax year 2022-2023 was made by Trustee Gilbert, seconded by Trustee Amara, approved by roll call vote.*  
*Ayes: Trustees Amara, Gayaldo, Gilbert, Holliday-Hanson, Hutchings, Kelley and Stockwin*  
*Noes: ∅ Abstain: ∅ Absent: ∅*
8. **Board Review and Consideration to Approve the District Budget for Fiscal Year 2022-23**
  - A. **Presentation of Supporting documents for PMVCD budget FY 2022-23**  
*Manager Buettner reviewed the attached documents*  
  
*A motion to accept the supporting documents for PMVCD District Budget FY 2022-23 was made by Trustee Gilbert seconded by Trustee Amara*  
*Ayes: Trustees Amara, Gayaldo, Gilbert, Holliday-Hanson, Hutchings, Kelley and Stockwin*  
*Noes: ∅ Abstain: ∅ Absent: ∅*

**B. Board Review and Consideration to Accept Updated Organizational Chart for Fiscal Year 2022-2023**

*A motion to accept updated organizational chart was made By Trustee Gilbert seconded by Trustee Amara approved by roll call vote.*

*Ayes: Trustees Amara, Gayaldo, Gilbert, Holliday-Hanson, Hutchings, Kelley and Stockwin  
Noes: ø Abstain: ø Absent: ø*

**C. Board Review and Consideration of Resolution 2022-08**

*A motion to approve Resolution 2022-08, adopting the District Budget for Fiscal year 2022-23 was made By Trustee Gilbert seconded by Trustee Holliday-Hanson*

*Ayes: Trustees Amara, Gayaldo, Gilbert, Holliday-Hanson, Hutchings, Kelley and Stockwin  
Noes: ø Abstain: ø Absent: ø*

**D. Board Review and Consideration of Resolution 2022-09**

*A motion to approve Resolution 2022-09, Appropriating Unassigned Fund Balance to Replace Laboratory Equipment in Fiscal Year 2022-2023 was made By Trustee Gilbert seconded by Trustee Holliday-Hanson*

*Ayes: Trustees Amara, Gayaldo, Gilbert, Holliday-Hanson, Hutchings, Kelley and Stockwin  
Noes: ø Abstain: ø Absent: ø*

**9. Staff Reports**

- A. Eastern Placer Report – Ms. Falco provided a verbal report on Eastern Placer operations.
- B. Public Information and Outreach Report – Manager Buettner gave a verbal report.
- C. Field Operations and Surveillance Report – A written report was submitted. No additional items were reported.
- D. General Manager Report – A written report was submitted. No additional items were reported.

**10. Board/Staff General Discussion:** There were none.

**11. Announcements**

- A. The District office will be closed on July 4, 2022 in observance of Independence Day Holiday.
- B. There will be a Special Board Meeting/Public Hearing on July 18, 2022 at 4:00 PM at 2021 Opportunity Drive., Roseville, CA 95678 in lieu of the July 18, 2022 4:30 PM regular Board meeting - Teleconference

**12. Adjournment:**

President Kelley adjourned the meeting at 5:31 PM.

Minutes approved by the Board and dated, this 18<sup>th</sup> day of July, 2022 after passage.

Russ Kelley, Board President: \_\_\_\_\_  
Attest:

Isabel Alvarez, Board Secretary: \_\_\_\_\_

Board Review and Consideration that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C).

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**Background:**

Consider finding by a majority vote under Gov. Code § 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C).

In light of the Governor’s declaration that a state of emergency exists due to the incidence and spread of the novel coronavirus, and the pandemic caused by the resulting disease COVID-19, the board should consider whether meeting in person would present imminent risks to the health or safety of meeting attendees.

The Centers for Disease Control indicates that COVID-19 is a highly transmissible virus that is spread when an infected person breathes out droplets and very small particles that contain the virus, and such droplets and particles are breathed in by other people.<sup>1</sup> Since June of 2021, a more infectious variant of the virus, known as the Delta Variant, has emerged and now accounts for the vast majority of COVID-19 cases.

Although effective vaccines have been approved by the U.S. Food and Drug Administration for emergency use, vaccination rates are slow and have not yet reached a point to significantly control community transmission. As of **July 11, 2022, only 71.4% of Californians who are eligible to be vaccinated are fully vaccinated.**<sup>2</sup>

Those who become infected with COVID-19 are at risk of serious illness and death. **As of July 11, 1,021,218 Americans have died from the virus.**<sup>3</sup> Many more have been hospitalized with serious illness. In Placer County, the COVID-19 Community Level is “High” with a case rate of 253.56 and new COVID-19 admissions 15.4 per 100,000 population. 8.5% of staffed inpatient beds in use by patients have been confirmed with COVID-19.<sup>4</sup>

Conducting meetings by teleconference would directly reduce the risk of transmission among meeting attendees, including members of the public and agency staff, which has the ancillary effect of reducing risk of serious illness and death as well as reducing community spread of the virus.

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<sup>1</sup> CDC Data Tracker: <https://covid.cdc.gov/covid-data-tracker/#datatracker-home>

<sup>2</sup> State of California Covid-19 Dashboard <https://covid19.ca.gov/vaccination-progress-data/>

<sup>3</sup> Johns Hopkins University Coronavirus Resource Center <https://coronavirus.jhu.edu/>

<sup>4</sup> CDC Covid Integrated County View : [https://covid.cdc.gov/covid-data-tracker/#county-view?list\\_select\\_state=California&data-type=CommunityLevels&list\\_select\\_county=6061](https://covid.cdc.gov/covid-data-tracker/#county-view?list_select_state=California&data-type=CommunityLevels&list_select_county=6061)

If the authorization to meet by teleconference is not approved by a majority vote, then the meeting will adjourn after this item and the remaining agenda items will be rescheduled to a future in-person meeting.

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**Fiscal Impact:**

none

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**Staff Recommendation:**

Staff recommends that the board find that it has reconsidered the state of the COVID-19 emergency, meeting in person continues to present imminent risks to the health or safety of attendees, and the board renews the prior authorization for meetings to be held by teleconference as authorized by subdivision (e)(1)(C) of section 54943 of the Government Code.



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

ANDREW C. SISK, CPA  
Auditor-Controller  
E-mail: [asisk@placer.ca.gov](mailto:asisk@placer.ca.gov)

NICOLE C. HOWARD, CPA  
Assistant Auditor-Controller  
E-mail: [nhoward@placer.ca.gov](mailto:nhoward@placer.ca.gov)

July 6, 2022

To the Board of Directors and Management  
Placer County Mosquito and Vector Control District

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2022-2023 fiscal year.

### A. Scope of Services

The Auditor-Controller will provide the following services to Placer County Mosquito and Vector Control District (District”):

1. **General Accounting** – includes use of County’s centralized accounting system and recording of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District’s financial information to report within the County’s A-87 Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording and mailing payments. Any invoices submitted with payment claims will be scanned and archived for retention. Review of invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement. Maintaining vendors and payments for purposes of 1099 reporting along with issuing 1099 forms for the calendar year, if applicable.
3. **Payroll** – includes bi-weekly payroll processing and validating employees’ time cards including wage garnishments, recording and mailing payments, submitting retirement and deferred compensation data, remitting tax payments, filing quarterly tax reports, issuing W-2 forms and maintaining complete records. All payroll will be reviewed by the District prior to submitting for payment.
4. **Financial Statements**- includes compiling the applicable fiscal year(s)’ financial information into financial statements.
5. **Adopted Budget** – includes recording your District’s adopted budget, ensuring expenditures do not exceed authorized budget and processing budget revisions.
6. **Gann Limit** - calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.

### B. Term

The term of this Agreement will commence on July 1, 2022 and end on June 30, 2023. Subject to written agreement of the parties, this agreement may be renewed annually.

C. Responsibilities of Auditor-Controller

The Auditor-Controller's responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller's services are not designed to detect instances of fraud, noncompliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to District any known and suspected fraud, noncompliance with laws or regulations or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, noncompliance with laws or regulations or significant errors be subsequently discovered by either District or through a claim or lawsuit to District.

D. Responsibilities of District Management

District is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all District Board authorized budgets and budget amendments. District is encouraged to routinely provide accounting reports and payment registers to its Board for review.

District agrees to inform County of significant noncompliance, fraud and/or errors immediately upon discovery.

For all services provided District management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. District agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

Annual Cost and Billing

The annual cost of services identified above is \$11,804.36. Your District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. A copy of the journal entry will be provided to your District.

Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,

Andrew C. Sisk, CPA  
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Placer County Mosquito and Vector Control District.

Authorized Signature Director: \_\_\_\_\_ Dated: \_\_\_\_\_

Authorized Signature Board Chair: \_\_\_\_\_ Dated: \_\_\_\_\_

District Name: \_\_\_\_\_

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CliftonLarsonAllen LLP  
915 Highland Pointe Drive, Suite 300  
Roseville, CA 95678

phone 916-784-7800 fax 916-784-7850  
[CLAAconnect.com](http://CLAAconnect.com)

June 24, 2022

Board of Trustees and Management  
Placer Mosquito and Vector Control District  
2021 Opportunity Drive  
Roseville, CA 95678

Dear Mr. Buettner:

This letter will serve as an addendum to County of Placer contract no. SCN 102744 related to CliftonLarsonAllen LLP's ("CLA," "we," "us," and "our") audit of the Placer Mosquito and Vector Control District ("you," "your," or "the entity") financial statements for the year ended June 30, 2022.

The purpose of this letter is to communicate, among other things, certain matters required by our professional standards, confirm our understanding of the scope and objectives of the engagement, identify the responsibilities of both CLA and the entity as it relates to the conduct of an audit.

Jeffrey Peek is responsible for the performance of the audit engagement.

### **Scope of audit services**

We will audit the financial statements of the governmental activities, and general fund, which collectively comprise the basic financial statements of Placer Mosquito and Vector Control District, as of and for the year ended June 30, 2022, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Management's discussion and analysis.
2. Budgetary comparison schedules.
3. GASB-required supplementary pension and OPEB information

### **Audit objectives**

The objectives of our audit are to obtain reasonable assurance about whether the basic 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 about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood



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that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or the single audit compliance opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

#### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement or a material noncompliance 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.
- 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 opinions on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit.
- 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 basic financial statements, including the amounts and disclosures, and whether the basic financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk of material misstatement as part of our audit planning:

- Implementation of new accounting standards pose a higher risk of error in the first year of implementation.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. 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 entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that

are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

**Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

**Use of financial statements**

The financial statements and our report thereon are for management’s use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

**Engagement administration and other matters**

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit

documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance.

Our engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

*Government Auditing Standards* require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

**Fees**

Our not to exceed fees for these services will be as follows:

	June 30, 2022
<b>Audit – Placer Mosquito and Vector Control District</b>	\$10,400

We will also bill for a technology and client support fee of five percent (5%) of all professional fees billed, and which amounts are included in the not to exceed fee as listed earlier. The fee is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee. Our invoices for these fees, plus applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

### ***Unanticipated services***

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

#### **Bookkeeping services**

Bookkeeping services are not audit services. Bookkeeping services include the following activities:

- Preparation of a trial balance
- Account reconciliations
- Bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions)
- Calculating accruals
- Analyzing transactions for proper recording
- Converting cash basis accounting records to accrual basis
- Preparation of financial statements and the related notes to the financial statements
- Processing immaterial adjustments through the financial statements
- Adjusting the financial statements for new activities and new disclosures

#### **Additional work resulting from unanticipated changes in your organization or accounting records**

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Revising documentation of your internal control for changes resulting from your implementation of new information systems
- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues

- Significant changes in your volume of business
- Mergers, acquisitions, or other business combinations
- New or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Evidence of material weaknesses or significant deficiencies in internal control
- Substantial increases in the number or significance of problem loans
- Regulatory examination matters
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements
- New financial statement disclosures

**Changes in engagement timing and assistance by your personnel**

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

***Changes in accounting and audit standards***

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

***Changes related to COVID-19***

COVID-19 continues to have significant direct and indirect impacts on financial reporting, disclosure requirements, and the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

***Other fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

***Finance charges and collection expenses***

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

***Subcontractors***

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

**Closing**

We appreciate the opportunity to be of service to you. In any instance where the County’s contract no. SCN 102744 and this engagement letter are in conflict, the County’s contract no. SCN 102744 shall be the governing document. If you have any questions regarding the contents of this letter, please let us know. Otherwise, please sign, date, and return this letter to us at your earliest convenience.

Sincerely,

**CliftonLarsonAllen LLP**



Jeffrey Peek, CPA  
Principal  
916-784-7800  
Jeffrey.Peek@CLAconnect.com

**Response:**

This letter correctly sets forth the understanding of Placer Mosquito and Vector Control District.

Authorized governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Authorized management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

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**Placer Mosquito and Vector Control District**  
**Budget to Actuals Fiscal Year Ending June 30, 2022 (Preliminary)**

Account Set	Budget	Actuals	Balance	% of Budget
40010:Taxes - Current Secured Property	(49,419.00)	(58,357.71)	\$8,938.71	118.09%
RC0010 Taxes - Current Secured Property (GL40010)		(58,357.71)	\$58,357.71	
40040:Taxes - Railroad Unitary Property	(81.00)	(88.00)	\$7.00	108.64%
RC0040 Taxes - Railroad Unitary Property (GL40040)		(88.00)	\$88.00	
40050:Taxes - Unitary and Op Non-Unitary Property	(2,185.00)	(2,253.42)	\$68.42	103.13%
RC0050 Taxes - Unitary & Op Non-Unitary Property (GL40050)		(2,253.42)	\$2,253.42	
40060:Taxes - Current Unsecured Property	(1,062.00)	(1,235.06)	\$173.06	116.30%
RC0060 Taxes - Current Unsecured Property (GL40060)		(1,235.06)	\$1,235.06	
40070:Taxes - Delinquent Secured Property	0	0.26	(\$0.26)	0.00%
RC0070 Taxes - Delinquent Secured Property (GL40070)		0.26	(\$0.26)	
40090:Taxes - Delinquent Unsecured Property	(15.00)	(13.27)	(\$1.73)	88.47%
RC0090 Taxes - Delinquent Unsecured Property (GL40090)		(13.27)	\$13.27	
40100:Taxes - Current Supplemental Property	(1,526.00)	(2,260.67)	\$734.67	148.14%
RC0110 Taxes - Current Supplemental Property (GL40100)		(2,260.67)	\$2,260.67	
40110:Taxes - Delinquent Supplemental Property	(1.00)	(2.26)	\$1.26	226.00%
RC0120 Taxes - Delinquent Supplemental Property (GL40110)		(2.26)	\$2.26	
40180:Other Taxes	(305,000.00)	(310,200.00)	\$5,200.00	101.70%
RC0270 Parcel Taxes (GL40180)	0	(310,200.00)	\$310,200.00	
42010:Investment Income	(36,000.00)	4,257.60	(\$40,257.60)	(11.83%)
RC0560 Interest / Investment Income (GL42010)		(6,872.14)	\$6,872.14	
RC0561 5151 Interest (GL42010)		3.74	(\$3.74)	
RC0580 Interest with Fiscal Agent (GL42010)		11,126.00	(\$11,126.00)	
44350:State Homeowners Property Tax Relief	(368.00)	(382.38)	\$14.38	103.91%
RC1440 Homeowners Property Tax Relief (GL44350)		(382.38)	\$382.38	
45010:Aid from Other Agencies	0	(52,954.00)	\$52,954.00	0.00%
RC1550 Aid from Other Governmental Agencies (GL45010)		(52,954.00)	\$52,954.00	
46030:Direct Charges	(4,870,669.00)	(4,920,176.22)	\$49,507.22	101.02%
RC1720 Direct Charges (GL46030)		(4,920,176.22)	\$4,920,176.22	
48030:Miscellaneous	(26,600.00)	(37,655.98)	\$11,055.98	141.56%
RC3080 Miscellaneous Other Revenue (GL48030)		(37,655.98)	\$37,655.98	
49030:Proceeds from Sale of Capital Assets	(5,000.00)	0	(\$5,000.00)	0.00%
<b>Total Revenue</b>	<b>(5,297,926.00)</b>	<b>(5,381,321.11)</b>	<b>\$83,395.11</b>	<b>101.57%</b>
51010:Salaries and Wages	1,918,462.00	1,946,618.54	(\$28,156.54)	101.47%
SC1010 Salaries and Wages (GL51010)		1,946,618.54	(\$1,946,618.54)	
51030:Extra Help	93,146.00	0	\$93,146.00	0.00% *
51040:Overtime and Call Back	12,736.00	8,972.49	\$3,763.51	70.45%
SC1040 Overtime and Call Back (GL51040)		8,972.49	(\$8,972.49)	
51210:Retirement	237,841.00	224,819.50	\$13,021.50	94.53%

SC1210 CalPERS (GL51210)		172,887.00	(\$172,887.00)	
SC1852 CalPERS (GL51210)		51,932.50	(\$51,932.50)	
51220:Payroll Tax	47,583.00	38,071.33	\$9,511.67	80.01%
SC1220 FICA (GL51220)		38,071.33	(\$38,071.33)	
51240:Other Postemployment Benefits (OPEB)	187,895.00	187,363.48	\$531.52	99.72%
SC1858 Other Post Employment Benefits (OPEB) (GL51240)		187,363.48	(\$187,363.48)	
51350:Emp Benefits Other Agencies	386,230.00	398,951.22	(\$12,721.22)	103.29%
SC1888 Employee Benefits Other Agencies (GL51350)		398,951.22	(\$398,951.22)	
51380:Other Benefits	1,199.00	1,216.72	(\$17.72)	101.48%
SC1897 Other Benefits (GL51380)		1,216.72	(\$1,216.72)	
52020:Pesticides	729,668.00	670,385.59	\$59,282.41	91.88%
SC2030 Poisons, Pesticides and Chemicals - Agricultural and Industrial (GL52020)		670,385.59	(\$670,385.59)	
52030:Clothing and Personal	5,900.00	4,423.49	\$1,476.51	74.97%
SC2040 Work Clothes (GL52030)		4,423.49	(\$4,423.49)	
52040:Communication Services Expense	73,278.00	66,629.23	\$6,648.77	90.93%
SC2085 Communication Services - Telephone (GL52040)		32,359.23	(\$32,359.23)	
SC2090 Media Services - 1099 Reportable (GL52040)		34,270.00	(\$34,270.00)	
52050:Food	800.00	358.41	\$441.59	44.80%
SC2110 Food and Water, All Types (GL52050)		358.41	(\$358.41)	
52060:Janitorial Supplies	1,379.00	0	\$1,379.00	0.00%
52080:Insurance	169,061.00	179,212.00	(\$10,151.00)	106.00%
SC2140 Insurance and Insurance Services (GL52080)		179,212.00	(\$179,212.00)	
52140:Parts	8,000.00	7,172.27	\$827.73	89.65%
SC2200 Automotive Accessories, Equipment and Parts (GL52140)		7,172.27	(\$7,172.27)	
52160:Maintenance	19,500.00	19,851.50	(\$351.50)	101.80%
SC2260 Equipment Maintenance and Repair Services for Vehicles & Aircraft (GL52160)		19,172.81	(\$19,172.81)	
SC2270 Equipment Maintenance and Repair Services for General Equipment (GL52160)		678.69	(\$678.69)	
52161:Maintenance - Building	63,891.00	55,039.69	\$8,851.31	86.15%
SC2861 Maintenance - Building - 1099 Reportable (GL52161)		55,039.69	(\$55,039.69)	
52170:Fuels & Lubricants	34,500.00	51,839.03	(\$17,339.03)	150.26% *
SC2340 Gasoline, All Types (GL52170)		51,839.03	(\$51,839.03)	
52180:Materials - Buildings & Improvements	1,500.00	59.03	\$1,440.97	3.94%
SC2360 Builder's Supplies (GL52180)		59.03	(\$59.03)	
52190:Maintenance - Janitorial	6,780.00	6,780.00	\$0.00	100.00%
SC2430 Janitorial Management Services - 1099 Reportable (GL52190)		6,780.00	(\$6,780.00)	
52210:Services	322,000.00	366,328.25	(\$44,328.25)	113.77% *
SC2455 Airplane/Helicopter Services NOC - 1099 Reportable (GL52210)		366,328.25	(\$366,328.25)	
52220:Laboratory Supplies	66,900.00	61,645.82	\$5,254.18	92.15%
SC2480 Clinical Laboratory Reagents and Tests (GL52220)		35,745.86	(\$35,745.86)	
SC2500 Gases, Lab / Medical / Welding (GL52220)		4,467.76	(\$4,467.76)	
SC2521 Laboratory Supplies (GL52220)		21,432.20	(\$21,432.20)	
52240:Professional / Membership Dues	24,738.00	27,455.47	(\$2,717.47)	110.99% *
SC2550 Membership / Registration / Association / Warranties (GL52240)		27,455.47	(\$27,455.47)	
52330:Other Supplies	12,218.00	8,697.45	\$3,520.55	71.19%

SC2650 First Aid and Safety Equipment and Supplies (GL52330)		4,855.45	(\$4,855.45)	
SC2660 Office Supplies (GL52330)		3,181.62	(\$3,181.62)	
SC2681 Aircraft Parts & Accessories (GL52330)		660.38	(\$660.38)	
52340:Postage	275.00	225.80	\$49.20	82.11%
SC2790 Postage (GL52340)		225.80	(\$225.80)	
52360:Professional and Special Services - General	160,888.00	149,295.50	\$11,592.50	92.79%
SC2820 Personnel Services - 1099 Reportable (GL52360)		28,182.77	(\$28,182.77)	
SC2840 Collection Charges - 1099 Reportable (GL52360)		85,033.11	(\$85,033.11)	
SC2860 SB2557 Property Tax Admin Costs - 1099 Reportable (GL52360)		1,117.32	(\$1,117.32)	
SC2900 Audit Costs - 1099 Reportable (GL52360)		10,200.00	(\$10,200.00)	
SC2940 Consulting Services - 1099 Reportable (GL52360)		8,950.00	(\$8,950.00)	
SC2945 Uniform Rental and Laundry Services - 1099 Reportable (GL52360)		5,554.09	(\$5,554.09)	
SC3010 Alarm Services - 1099 Reportable (GL52360)		8,091.37	(\$8,091.37)	
SC3070 AB2838 - LAFCO Fees - 1099 Reportable (GL52360)		2,166.84	(\$2,166.84)	
52370:Professional and Special Services - Legal	15,000.00	8,608.75	\$6,391.25	57.39%
SC3130 Legal Services - 1099 Reportable (GL52370)		8,608.75	(\$8,608.75)	
52380:Professional and Special Services - Technical, Engineering and Environmental	39,423.00	9,361.49	\$30,061.51	23.75%
SC3150 Grounds Maintenance Services - 1099 Reportable (GL52380)		5,325.00	(\$5,325.00)	
SC3255 Vector and Disease Testing - 1099 Reportable (GL52380)		691.00	(\$691.00)	
SC3280 Security, Fire, Safety, and Emergency Services (GL52380)		426.00	(\$426.00)	
SC3322 Hazardous Waste (GL52380)		2,919.49	(\$2,919.49)	
52390:Professional and Special Services - County	11,739.00	11,346.22	\$392.78	96.65%
SC4705 Internal Professional and Special Services (Non-Interfund Transfer) (GL52390)		11,346.22	(\$11,346.22)	
52400:Professional and Special Services - Information Technology	178,894.00	192,726.42	(\$13,832.42)	107.73%
SC3370 Data Processing, Computer, Programming, and Software Services (GL52400)		69,701.17	(\$69,701.17)	
SC3380 Computer Management Services - 1099 Reportable (GL52400)		123,025.25	(\$123,025.25)	
52440:Short-Term Rents and Leases - Equipment	2,647.00	2,740.61	(\$93.61)	103.54%
ZZDNU SC3470 Equipment Rental or Lease Services Group 2 (GL52440)		2,740.61	(\$2,740.61)	
52450:Short-Term Rents and Leases - Buildings & Improvements	25,704.00	26,025.30	(\$321.30)	101.25%
SC3480 Short-Term Real Property Rental or Lease - 1099 Reportable (GL52450)		26,025.30	(\$26,025.30)	
52460:Small Tools & Instruments	11,000.00	5,561.70	\$5,438.30	50.56%
SC3530 Hardware and Related Items (GL52460)		5,561.70	(\$5,561.70)	
52520:Trustee Meetings Compensation	8,400.00	6,200.00	\$2,200.00	73.81%
SC3630 Trustee Meetings Compensation - 1099 Reportable (GL52520)		6,200.00	(\$6,200.00)	
52560:Small Equipment	18,500.00	12,498.10	\$6,001.90	67.56%
SC3710 Electronic Equipment, Parts, and Accessories (GL52560)		7,871.68	(\$7,871.68)	
SC3751 Industrial Machinery Supplies and Hardware (GL52560)		4,580.10	(\$4,580.10)	
SC3881 Visual Education Supplies (GL52560)		46.32	(\$46.32)	
52570:Advertising	93,000.00	95,822.21	(\$2,822.21)	103.03%
SC3890 Marketing Services - 1099 Reportable (GL52570)		95,224.54	(\$95,224.54)	
SC3895 Publications and Legal Notices (GL52570)		597.67	(\$597.67)	
52590:Tuition Reimbursement	8,000.00	4,306.74	\$3,693.26	53.83%
SC4070 Tuition Reimbursement (GL52590)		4,306.74	(\$4,306.74)	
52650:Landfill Dump Fee	110.00	0	\$110.00	

52785:Training / Education	1,500.00	1,204.20	\$295.80	80.28%
SC4000 Educational/Training Services - 1099 Reportable (GL52785)		1,204.20	(\$1,204.20)	
52790:Transportation and Travel	9,180.00	9,653.61	(\$473.61)	105.16%
SC4280 Travel & Transportation (GL52790)		9,331.73	(\$9,331.73)	
SC4290 Mileage (GL52790)		321.88	(\$321.88)	
52800:Utilities	63,513.00	53,198.73	\$10,314.27	83.76%
SC4340 Utilities (GL52800)		53,198.73	(\$53,198.73)	
53040:Lease Purchase Principal	269,000.00	269,000.00	\$0.00	100.00%
SC4720 Lease Purchase Principal (GL53040)		269,000.00	(\$269,000.00)	
53080:Lease Purchase Interest	69,386.00	69,269.56	\$116.44	99.83%
SC4760 Lease Purchase Interest (GL53080)		69,269.56	(\$69,269.56)	
53190:Taxes and Assessments	0	305.00	(\$305.00)	0.00%
SC4870 Taxes and Assessments (GL53190)		305.00	(\$305.00)	
<b>Total Expenses ( Non Capital Assets )</b>	<b>5,411,364.00</b>	<b>5,259,240.45</b>	<b>\$152,123.55</b>	<b>97.19%</b>
54440:Fixed Assets - Other Agencies - Buildings & Improvements	25,000.00	0.00	\$25,000.00	0.00%
54450:Equipment	35,000.00	23,416.92	\$11,583.08	66.91%
54460:Fixed Assets - Other Agencies - Equipment	65,000.00	0	\$65,000.00	0.00%
<b>Total Capital Assets</b>	<b>125,000.00</b>	<b>23,416.92</b>	<b>\$101,583.08</b>	<b>18.73%</b>
<b>Total Expenses</b>	<b>5,536,364.00</b>	<b>5,282,657.37</b>	<b>\$253,706.63</b>	<b>95.42%</b>

**A RESOLUTION OF THE BOARD OF TRUSTEES OF  
THE PLACER MOSQUITO AND VECTOR CONTROL DISTRICT  
AMENDING THE DISTRICT CONFLICT OF INTEREST CODE**

**WHEREAS**, Government Code section 87300 requires each local public agency to adopt and promulgate a conflict of interest code pursuant to the Political Reform Act for the purpose of ensuring that designated officials disclose economic interests that might be foreseeably affected by the making or participation in the making of agency decisions;

**WHEREAS**, Government Code section 87307 authorizes a local public agency to amend its conflict of interest code at any time that a change may be warranted; and

**WHEREAS**, the District's existing conflict of interest code, which was last amended by the Board in 2018 (see Resolution No. 2018-15), should be amended to reflect changes in designated positions and disclosure categories, and to make other minor changes and additions related to code implementation.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Placer Mosquito and Vector Control District as follows:

1. The Board adopts the amended conflict of interest code attached as Appendices A and B, which supersedes the conflict of interest code adopted by District Resolution Nos. 2002-08, 2004-16, 2006-01, 2008-01, 2010-01, 2014-09, 2016-10 and 2018-15 as amended by District Resolution No. 2020-06, and all other prior inconsistent actions or resolutions.
2. The provisions of Title 2, section 18730 of the California Code of Regulations ("Section 18730") as set forth on the attached Appendix A, and any amendments to Section 18730 duly adopted from time to time by the California Fair Political Practices Commission, are adopted and incorporated by reference as the main body of the District's conflict of interest code.
3. The list of designated District positions and applicable disclosure categories attached as Appendix B is adopted as the appendix of designated positions and disclosure categories to accompany Section 18730.
4. Designated employees and consultants shall file statements of economic interests (FPPC Form 700) with the District Secretary, who will make the statements available for public inspection and copying and, if required, file such statements with Placer County.
5. This conflict of interest code shall not take effect until the Placer County Board of Supervisors approves it in its capacity as code reviewing body under the Political Reform Act. The District General Manager is hereby authorized and directed to submit a certified copy of this resolution with appendices to the Board of Supervisors and request approval of the amended District conflict of interest code.
6. After approval by the Placer County Board of Supervisors, the following documents shall constitute the Conflict of Interest Code of the Placer Mosquito and Vector Control District: (1) the terms of Section 18730, as set forth in Appendix A; and (2) the list of designated District positions and applicable disclosure categories, as set forth in Appendix B.

**PASSED AND ADOPTED** by the Board of Trustees of Placer Mosquito and Vector Control District on the 18<sup>th</sup> day of July 2022 by the following vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

Attest:

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Russ Kelley, Board President

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Isabel Alvarez, Board Secretary

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**PLACER MOSQUITO AND VECTOR CONTROL DISTRICT  
CONFLICT OF INTEREST CODE**

**APPENDIX A**

**Regulations of the Fair Political Practices Commission  
Title 2, Division 6, California Code of Regulations**

§ 18730. Provisions of Conflict of Interest Codes

(a) Incorporation by reference of the terms of this regulation along with the designation of employees and the formulation of disclosure categories in the Appendix referred to below constitute the adoption and promulgation of a conflict of interest code within the meaning of Section 87300 or the amendment of a conflict of interest code within the meaning of Section 87306 if the terms of this regulation are substituted for terms of a conflict of interest code already in effect. A code so amended or adopted and promulgated requires the reporting of reportable items in a manner substantially equivalent to the requirements of article 2 of chapter 7 of the Political Reform Act, Sections 81000, et seq. The requirements of a conflict of interest code are in addition to other requirements of the Political Reform Act, such as the general prohibition against conflicts of interest contained in Section 87100, and to other state or local laws pertaining to conflicts of interest.

(b) The terms of a conflict of interest code amended or adopted and promulgated pursuant to this regulation are as follows:

(1) Section 1. Definitions.

The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (Regulations 18110, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this conflict of interest code.

(2) Section 2. Designated Employees.

The persons holding positions listed in the Appendix are designated employees. It has been determined that these persons make or participate in the making of decisions which may foreseeably have a material effect on economic interests.

(3) Section 3. Disclosure Categories.

This code does not establish any disclosure obligation for those designated employees who are also specified in Section 87200 if they are designated in this code in that same capacity or if the geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction in which those persons must report their economic interests pursuant to article 2 of chapter 7 of the Political Reform Act, Sections 87200, et seq.

In addition, this code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

(A) The geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction of the other agency;

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(B) The disclosure assigned in the code of the other agency is the same as that required under article 2 of chapter 7 of the Political Reform Act, Section 87200; and

(C) The filing officer is the same for both agencies.<sup>1</sup>

(4) Section 4. Statements of Economic Interests: Place of Filing.

The code reviewing body shall instruct all designated employees within its code to file statements of economic interests with the agency or with the code reviewing body, as provided by the code reviewing body in the agency's conflict of interest code.<sup>2</sup>

(5) Section 5. Statements of Economic Interests: Time of Filing.

(A) Initial Statements. All designated employees employed by the agency on the effective date of this code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this code shall file an initial statement within 30 days after the effective date of the amendment.

(B) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

(C) Annual Statements. All designated employees shall file statements no later than April 1. If a person reports for military service as defined in the Servicemember's Civil Relief Act, the deadline for the annual statement of economic interests is 30 days following his or her return to office, provided the person, or someone authorized to represent the person's interests, notifies the filing officer in writing prior to the applicable filing deadline that he or she is subject to that federal statute and is unable to meet the applicable deadline, and provides the filing officer verification of his or her military status.

(D) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.

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<sup>1</sup> Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as if it were an original. See Section 81004.

Such persons are covered by this code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in the Appendix specify which kinds of economic interests are reportable. Such a designated employee shall disclose in his or her statement of economic interests those economic interests he or she has which are of the kind described in the disclosure categories to which he or she is assigned in the Appendix. It has been determined that the economic interests set forth in a designated employee's disclosure categories are the kinds of economic interests which he or she foreseeably can affect materially through the conduct of his or her office.

<sup>2</sup> See Section 81010 and Regulation 18115 for the duties of filing officers and persons in agencies who make and retain copies of statements and forward the originals to the filing officer.

(5.5) Section 5.5. Statements for Persons Who Resign Prior to Assuming Office.

Any person who resigns within 12 months of initial appointment, or within 30 days of the date of notice provided by the filing officer to file an assuming office statement, is not deemed to have assumed office or left office, provided he or she did not make or participate in the making of, or use his or her position to influence any decision and did not receive or become entitled to receive any form of payment as a result of his or her appointment. Such persons shall not file either an assuming or leaving office statement.

(A) Any person who resigns a position within 30 days of the date of a notice from the filing officer shall do both of the following:

(1) File a written resignation with the appointing power; and

(2) File a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation he or she did not make, participate in the making, or use the position to influence any decision of the agency or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

(6) Section 6. Contents of and Period Covered by Statements of Economic, Interests.

(A) Contents of Initial Statements.

Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code and income received during the 12 months prior to the effective date of the code.

(B) Contents of Assuming Office Statements.

Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.

(C) Contents of Annual Statements. Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later, or for a board or commission member subject to Section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to Regulation 18754.

(D) Contents of Leaving Office Statements.

Leaving office statements shall disclose reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

(7) Section 7. Manner of Reporting.

Statements of economic interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the agency, and shall contain the following information:

(A) Investment and Real Property Disclosure.

When an investment or an interest in real property<sup>3</sup> is required to be reported,<sup>4</sup> the statement shall contain the following:

1. A statement of the nature of the investment or interest;
2. The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;
3. The address or other precise location of the real property;
4. A statement whether the fair market value of the investment or interest in real property equals or exceeds \$ 2,000, exceeds \$ 10,000, exceeds \$ 100,000, or exceeds \$ 1,000,000.

(B) Personal Income Disclosure. When personal income is required to be reported,<sup>5</sup> the statement shall contain:

1. The name and address of each source of income aggregating \$ 500 or more in value, or \$ 50 or more in value if the income was a gift, and a general description of the business activity, if any, of each source;
2. A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was \$ 1,000 or less, greater than \$ 1,000, greater than \$ 10,000, or greater than \$ 100,000;
3. A description of the consideration, if any, for which the income was received;
4. In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;
5. In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan.

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<sup>3</sup> For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

<sup>4</sup> Investments and interests in real property which have a fair market value of less than \$ 2,000 are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10 percent or greater.

<sup>5</sup> A designated employee's income includes his or her community property interest in the income of his or her spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

PMVCD Conflict of Interest Code  
Appendix A

(C) Business Entity Income Disclosure. When income of a business entity, including income of a sole proprietorship, is required to be reported,<sup>6</sup> the statement shall contain:

1. The name, address, and a general description of the business activity of the business entity;
2. The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than \$ 10,000.

(D) Business Position Disclosure. When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which he or she is a director, officer, partner, trustee, employee, or in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.

(E) Acquisition or Disposal During Reporting Period. In the case of an annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

(8) Section 8. Prohibition on Receipt of Honoraria.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept any honorarium from any source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

Subdivisions (a), (b), and (c) of Section 89501 shall apply to the prohibitions in this section.

This section shall not limit or prohibit payments, advances, or reimbursements for travel and related lodging and subsistence authorized by Section 89506.

(8.1) Section 8.1. Prohibition on Receipt of Gifts in Excess of \$ 440.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept gifts with a total value of more than \$ 440 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

Subdivisions (e), (f), and (g) of Section 89503 shall apply to the prohibitions in this section.

(8.2) Section 8.2. Loans to Public Officials.

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<sup>6</sup> Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10 percent or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

(A) No elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the elected officer holds office or over which the elected officer's agency has direction and control.

(B) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the public official holds office or over which the public official's agency has direction and control. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(C) No elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status.

(D) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(E) This section shall not apply to the following:

1. Loans made to the campaign committee of an elected officer or candidate for elective office.

2. Loans made by a public official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such persons, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.

3. Loans from a person which, in the aggregate, do not exceed five hundred dollars (\$ 500) at any given time.

4. Loans made, or offered in writing, before January 1, 1998.

(8.3) Section 8.3. Loan Terms.

PMVCD Conflict of Interest Code  
Appendix A

(A) Except as set forth in subdivision (B), no elected officer of a state or local government agency shall, from the date of his or her election to office through the date he or she vacates office, receive a personal loan of \$ 500 or more, except when the loan is in writing and clearly states the terms of the loan, including the parties to the loan agreement, date of the loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan and the amount of the payments, and the rate of interest paid on the loan.

(B) This section shall not apply to the following types of loans:

1. Loans made to the campaign committee of the elected officer.
2. Loans made to the elected officer by his or her spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such person, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.
3. Loans made, or offered in writing, before January 1, 1998.

(C) Nothing in this section shall exempt any person from any other provision of Title 9 of the Government Code.

(8.4) Section 8.4. Personal Loans.

(A) Except as set forth in subdivision (B), a personal loan received by any designated employee shall become a gift to the designated employee for the purposes of this section in the following circumstances:

1. If the loan has a defined date or dates for repayment, when the statute of limitations for filing an action for default has expired.
2. If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:
  - a. The date the loan was made.
  - b. The date the last payment of \$ 100 or more was made on the loan.
  - c. The date upon which the debtor has made payments on the loan aggregating to less than \$ 250 during the previous 12 months.

(B) This section shall not apply to the following types of loans:

1. A loan made to the campaign committee of an elected officer or a candidate for elective office.
2. A loan that would otherwise not be a gift as defined in this title.

3. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.

4. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor, based on reasonable business considerations, has not undertaken collection action. Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the decision for not taking collection action was based on reasonable business considerations.

5. A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

(C) Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

(9) Section 9. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use his or her official position to influence the making of any governmental decision which he or she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of his or her immediate family or on:

(A) Any business entity in which the designated employee has a direct or indirect investment worth \$ 2,000 or more;

(B) Any real property in which the designated employee has a direct or indirect interest worth \$ 2,000 or more;

(C) Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating \$ 500 or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;

(D) Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or

(E) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating \$ 440 or more provided to, received by, or promised to the designated employee within 12 months prior to the time when the decision is made.

(9.3) Section 9.3. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent his or her participation is legally required for the decision to be made. The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make his or her participation legally required for purposes of this section.

(9.5) Section 9.5. Disqualification of State Officers and Employees.

PMVCD Conflict of Interest Code  
Appendix A

In addition to the general disqualification provisions of section 9, no state administrative official shall make, participate in making, or use his or her official position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of his or her immediate family has, within 12 months prior to the time when the official action is to be taken:

(A) Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or

(B) Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value \$ 1,000 or more.

(10) Section 10. Disclosure of Disqualifying Interest.

When a designated employee determines that he or she should not make a governmental decision because he or she has a disqualifying interest in it, the determination not to act may be accompanied by disclosure of the disqualifying interest.

(11) Section 11. Assistance of the Commission and Counsel.

Any designated employee who is unsure of his or her duties under this code may request assistance from the Fair Political Practices Commission pursuant to Section 83114 and Regulations 18329 and 18329.5 or from the attorney for his or her agency, provided that nothing in this section requires the attorney for the agency to issue any formal or informal opinion.

(12) Section 12. Violations.

This code has the force and effect of law. Designated employees violating any provision of this code are subject to the administrative, criminal and civil sanctions provided in the Political Reform Act, Sections 81000-91014. In addition, a decision in relation to which a violation of the disqualification provisions of this code or of Section 87100 or 87450 has occurred may be set aside as void pursuant to Section 91003.

**PLACER MOSQUITO AND VECTOR CONTROL DISTRICT  
CONFLICT OF INTEREST CODE**

**APPENDIX B**

**DESIGNATED POSITIONS AND DISCLOSURE CATEGORIES**

**Designated Positions.**<sup>1</sup> The officers and employees listed below are designated as persons who are deemed to make, or participate in the making of, decisions that may have a material effect on a financial interest. Persons holding designated positions listed below will disclose interests and investments in accordance with the corresponding disclosure categories as defined below.

<u>Designated Position</u>	<u>Disclosure Categories</u>
Assistant Manager	1
Accounting Technician	3
Senior Research Scientist	3
Field Station Manager	3
Public Information Officer	3
General Counsel	1
Consultants	1 <sup>2</sup>

**Disclosure Categories.** The District’s disclosure categories are defined as follows:

Category 1- Full Disclosure: All persons in this disclosure category will disclose all interests in real property within two miles of the District’s boundaries, as well as investments, business positions and sources of income, including gifts, loans and travel payments, from all sources.

Category 2 – Disclosure of all Interests Except Interests in Real Property: All persons in this disclosure category will disclose all investments, business positions and sources of income, including gifts, loans and travel payments, from all sources.

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<sup>1</sup> Officials who manage public investments are deemed to be “statutory filers” within the meaning of Government Code section 87200 and California Code of Regulations, title 2, section 18720 because they must file statements of economic interest (FPPC Form 700) pursuant to the state Political Reform Act instead of the District conflict of interest code. The District’s statutory filers are: Members of the Board of Trustees and the District General Manager. As a result, such persons are not designated in this code and are listed here for information only.

<sup>2</sup> Unless the District General Manager determines in writing that narrower disclosure is permitted in accordance with the standards provided on page 2 of this appendix under the heading “Consultants.”

Category 3 – Employees with Contracting Authority or Who Participate in Making Contracts: All investments, business positions and income, including gifts, loans and travel payments, in or from sources that provide goods, equipment or services, including training or consulting services, of the type utilized by the District.

**Consultants.** "Consultant" means an individual who, pursuant to a contract with the District, either: (A) Makes a governmental decision whether to: (1) approve a rate, rule, or regulation; (2) adopt or enforce a law; (3) issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement; (4) authorize the District to enter into, modify, or renew a contract provided it is the type of contract that requires District approval; (5) grant District approval to a contract that requires District approval and to which the District is a party, or to the specifications for such a contract; (6) grant District approval to a plan, design, report, study, or similar item; or (7) adopt or grant District approval of policies, standards, or guidelines for the District, or for any subdivision thereof; or (B) serves in a staff capacity with the District and in that capacity participates in making a governmental decision as defined in California Code of Regulations, title 2, section 18702.2 or performs the same or substantially all the same duties for the District that would otherwise be performed by an individual holding a position specified in the District's conflict of interest code under Government Code section 87302. (California Code of Regulations, title 2, section 18701(a)(2).)<sup>3</sup>

"Consultants" are included in the list of designated positions and must disclose interests and investments in accordance with the broadest disclosure category in the District's conflict of interest code, subject to the following limitation: The District General Manager may determine in writing that a particular consultant, although a "consultant" and "designated position," nevertheless is hired or retained to perform a range of duties that is limited in scope and therefore is not required to comply with any or some of the disclosure requirements described in this section. The District General Manager's written determination will include a description of the consultant's duties, and, based on that description, a statement of the extent of disclosure requirements. The written determination is a public record and will be retained for public inspection in the same manner and location as the District's conflict of interest code as required by Government Code section 81008.

**New Position Added Without Code Revision.** If the District creates a new position that requires disclosure under this code without simultaneously amending the code, the employee appointed to fill such a position will file a Form 700 assuming office statement and thereafter file annual Form 700 disclosure of economic interest statements each year using the broadest disclosure category until the District amends the code to designate the position and, if warranted, to authorize more narrow disclosure for the position.

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<sup>3</sup> A consultant serves in a staff capacity only if he or she has an on-going relationship with the District. A consultant who works on one project or a limited range of projects for the District is not deemed a consultant subject to the reporting requirements of this code unless the project or projects extend over a substantial period of time, generally more than one year. (See *Smith* Advice Letter, FPPC No. I-99-316; *Travis* Advice Letter, FPPC No. A-96-053; *Randolph* Advice Letter, FPPC No. A-95-045.)

**RESOLUTION NO. 2022-14 - DRAFT**

**A RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE PLACER MOSQUITO AND VECTOR CONTROL DISTRICT  
AMENDING THE DISTRICT BUDGET  
FOR FISCAL YEAR 2021-22**

**WHEREAS**, The Board of Trustees (the "Board") of the Placer Mosquito and Vector Control District (the "District") County of Placer, State of California, have reviewed the budget and desire to change the approved final District Budget, and

**NOW, THEREFORE BE IT RESOLVED** as follows:

1) Amend the District Budget for Fiscal Year 21-22 by adjusting the following:

\$28,160 from SC1816 Extra Help (GL51030) to SC1810 Salaries and Wages (GL51010)

\$44,329 from SC1816 Extra Help (GL51030) to SC2455 Airplane/Helicopter Services (GL52210)

\$17,340 from SC1816 Extra Help (GL51030) to SC2340 Gasoline, All Types (GL52170)

\$2,718 from SC1816 Extra Help (GL51030) to SC2550 Membership / Registration / Association / Warranties (52240)

**PASSED AND ADOPTED** by the Board of Trustees of the Placer Mosquito and Vector Control District on the 18th day of July 2022 by the following vote:

AYES:            ∅  
NOES:            ∅  
ABSTAIN:        ∅  
ABSENT:         ∅

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Russ Kelley, Board President

Attest:

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Isabel Alvarez, Board Secretary

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# Field Operations and Surveillance Report

## Prepared July 11, 2022

**Assistant Manager: Jake Hartle**

**Supervisors: Mike Ashley, Scott Schon, Matt Ward**

## Mosquito Surveillance & Vector-borne Disease Testing

- **Adult Mosquito Abundance**

- During June, the abundance of *Culex tarsalis*, which primarily breeds in the rice fields, substantially increased (Figure 1), which is consistent with our 2021 trap results (Figure 2). Both the 2021 and 2022 June mosquito abundance have shown an increase when compared to previous years. This may indicate that the “mosquito season” is starting earlier than previous years. Reasons may include environmental conditions, such as temperature and both the timing of rice field irrigation and larvicide applications.
- Adult *Culex pipiens*, which primary sources include catch basins and log decks, counts are trending slightly below the 3-year average. (Figure 3).

Figure 1: *Culex tarsalis* adult mosquito count per trap night (red line), compared to the three-year average (green bars) by calendar weeks. (Week 28 represents July 3-9)

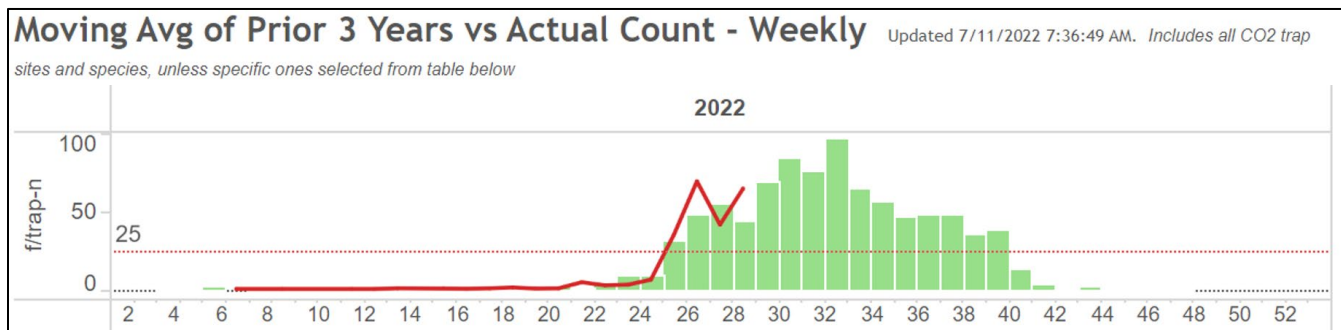


Figure 2: 2021 *Culex tarsalis* adult mosquito count per trap night (red line), compared to the three-year average (green bars) by calendar weeks. (Week 28 represents July 4-10)

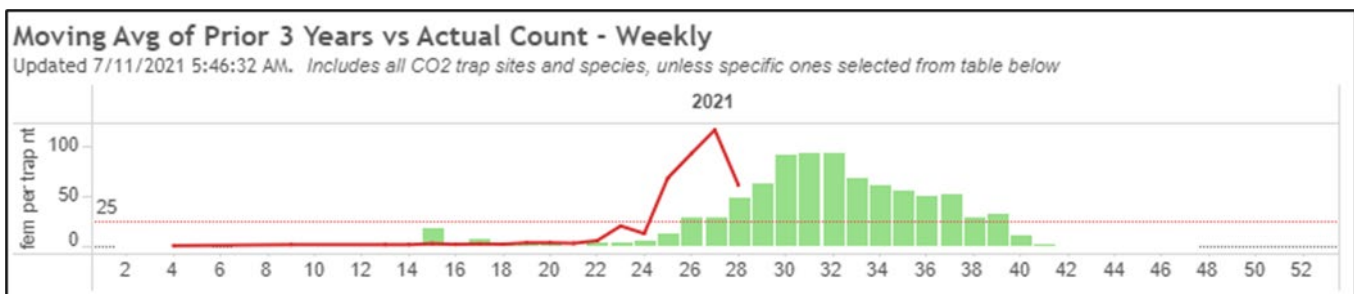
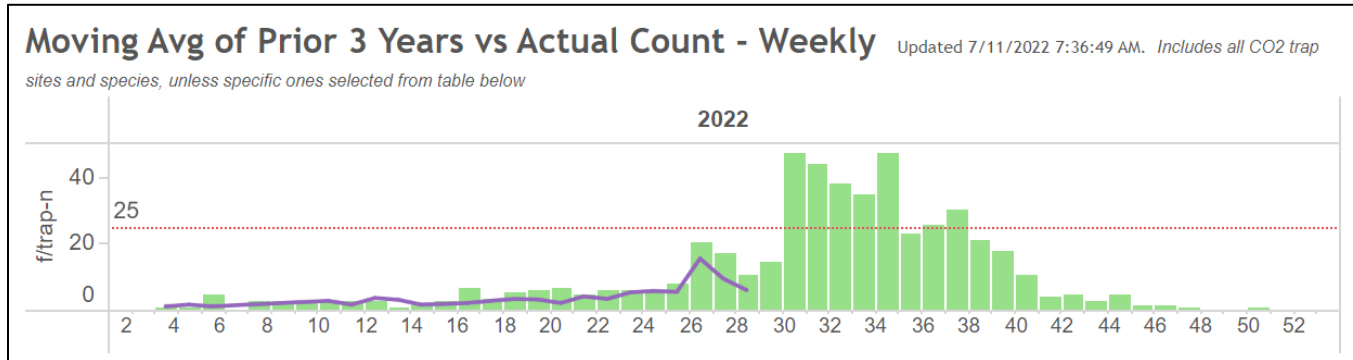


Figure 3: *Culex pipiens* adult mosquito count per trap night (purple line), compared to the three-year average (green bars) by calendar weeks. (Week 25 represents June 13-19)



- **Invasive Mosquitoes**

- There have been no *Aedes aegypti* detections since our initial detection in 2019.
- Vector Control Technician, Tom Moore, has been setting 15-20 invasive *Aedes* traps per week.
  - To help increase the attractiveness of the specialized invasive *Aedes* trap, dry ice has been added in addition to an artificial human scent attractant.

- **Vector-borne Disease Testing**

- Mosquitoes: **Three** WNV positive mosquito samples (*Cx. tarsalis*) have been detected in 2022.
- Dead Bird: **Zero** positive birds (WNV) have been detected in 2022.

Positive Detections for 2022 Year to Date (January 1- July 8)			
	WNV	SLE	WEE
Mosquito Samples	3/606	NA	NA
Dead Birds	0/25	NA	NA

## Operations

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- **Source Work**
  - In the month of June, Vector Control Technicians completed 45 service requests, visited 2409 sources and made 505 treatments.
- **Aerial Larvicide Treatments**
  - In June, 1 aerial liquid larvicide applications were made in 34,651 acres of conventional rice fields.
  - In June, seven aerial granular larvicide applications were made in 11,959 acres of organic rice fields.
- **Aerial Adulticide Treatments**
  - In June, in response to high abundance of adult *Culex tarsalis* and positive West Nile virus mosquitoes, two aerial adulticide ultra-low volume (ULV) applications were made over 14,783 acres of rural western Placer County.
- **Ground Adulticide Treatments**
  - In response to high abundance of adult *Culex tarsalis* and positive West Nile virus mosquitoes, we treated almost 900 acres with two ground adulticide truck applications.
- **Catch Basin treatments**
  - On July 18, our field technicians will start the essential task of checking approximately 6,000 catch basins. Catch basins are a primary source of *Culex pipiens*, one of our main vector species. They are also a potential source for *Aedes aegypti*, the invasive mosquito species we detected in 2019.
- **Unmanned Aircraft Systems (UAS)**
  - The UAs team completed 17 missions totaling 68 flights, including 15 habitat assessment missions, 2 larvicide applications to organic rice totaling 100.74 acres treated.
- **Fisheries & Biological Control**
  - In the month of May, Vector Control Technicians stocked 80 mosquito larval sites, totaling in over 1500 mosquitofish (*Gambusia affinis*).

Fish Production	June 2022	2022 Season to Date	2021 Season to Date
Adult mosquitofish stocked	1499 (3.3 lbs)	7,408 (16.4 lbs)	7,185 (16 lbs)
Fry produced in-house	3,319	3,319	8,357
Fish harvested from the wild	12,600 (28 lbs)*	19,350 (43 lbs)*	6,300 (14 lbs) *

\*With the assumption of 450 adult fish per pound

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# General Manager's Report

Joel Buettner, General Manager

07/15/2022

The following activities have taken place since the regular Board meeting in June 2022.

## **CORRESPONDANCE**

- The district received the attached letter from a Placer County resident regarding rats in the Auburn area. The letter and my response are attached.

## **FACILITY**

- The fence upgrade project has been completed.
- A mini-split HVAC unit in the laboratory equipment room has failed. A replacement has been ordered and will be installed soon.

## **PCR MACHINE**

- Our backup PCR machine has been put into service until the permanent replacement system arrives. Since we have not been able to go through the required annual proficiency testing process to have our testing results accepted by CDPH, we are sending all positive pools detected on our backup PCR machine to UC Davis DART for confirmation. While this does increase costs, it is far superior to the alternative to sending all pools to DART for testing.

## **UAS PROGRAM**

- We have received a Public Aircraft COA/COW for our large spray UAS. Unfortunately, we are still in the process of registering the aircraft with the FAA, because it is over 55lbs, the FAA requires the same registration process as manned aircraft. I will be submitting paperwork by the end of the week, and then we will have to wait at least six weeks for the FAA to process the registration.

## **PAN AFRICA MOSQUITO CONTROL ASSOCIATION INVITATION**

- Due to personal reasons, and uncertainty over travel conditions in Rwanda in September, I have decided to decline the invitation to speak at the PAMCA conference. I am hopeful that this opportunity will become available again in the future.

## **AMCA**

- I will be submitting a proposal for a UAS symposium at the 2023 AMCA meeting in Reno.
- The UAS subcommittee will be working on a proposal to AMCA leadership and CDC for funding to produce a Mosquito Control UAS Best Practices Training manual. This manual will be accompanied a regulatory component that could provide some regulatory assistance for AMCA member agencies, and an annual survey and database to identify and track Mosquito Control UAS missions and statistics.

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P.O. Box 3177  
Bowman, CA 95604  
April 18, 2022

Placer Mosquito and Vector Control District  
2021 Opportunity Drive  
Roseville, CA 95678

Dear People:

I am pretty certain that you have a good idea on how pest problems have increased because of the Foresthill Canyon fire that occurred a while back. These types of fires cause wildlife in their area to look for new homes. You most likely know that the areas surrounding the Foresthill Canyon have become the new homes of wild life. One of these areas, is to the west, which has the city of Auburn.

Specifically, I want to share my own experience and knowledge of how rats have affected my own place and Auburn generally. I will reference that to express my further concerns.

Vector control concentrates on the disease effects of rats, but there are other problems with rats that I want to point out. The Auburn Autohaus, a place I take my Volkswagen for repairs, told me a while back, that most of their work those days was from fixing damage created by Rats.

Recently, I had Rats invade my garage and knaw on some slip cases and paper. I live in a condominium complex and there has been enough reported Rats in the complex that an extermination company was brought in. They set up some Rat poison traps. It is my fear that before the Rat problem is totally eliminated here, that some Rats will have gotten into automobiles and harmed them. Wiring in the buildings is also vulnerable here.

I also fear that if this complex eliminates Rats now, it may have to deal with them again eventually later. In addition to residential and business plots in the area that I live, there are a few vacant lots or areas that people do not live in and control. They would be places that could provide the greatest havens of continued habitation for Rats. Here, they could eventually become numerous enough to have the excess population of Rats move to the neighboring residential areas to live again.

I think a coordinated action against these Rats may be necessary to deal with them. That is what I am asking you to consider doing.

Respectfully,



Tom Garcia

TG:tg



July 13, 2022

Tom Garcia  
P.O. Box 3177  
Bowman, CA 95604

Dear Mr. Garcia:

I am writing in response to your letter dated April 18, 2022, but postmarked July 5, 2022, regarding your concerns about rats in your area. It is important to realize that there are several species of rat, and each has its own behavior, habitat preferences, and strategies to manage in and around buildings and residences. The Placer Mosquito and Vector Control District advises residents on rodent control strategies, and assists the California Department of Public Health when rodent-borne disease cases occur.

Generally, rat problems in private structures, as you describe in your letter, are the responsibility of the landowner. A common way for landowners to respond to a rat problem is to contact a reputable pest control company that uses an integrated pest management (IPM) approach to rodent control. A pest control company using IPM would generally do an assessment of the property, advise the landowner on ways to eliminate food sources and nesting material, block any entry points to the building, and then trap or use an approved rodent bait to remove remaining rodents from the structure. They may use certain baits or other means to detect rodent activity before or after doing the control measures. Long term rodent control requires diligent maintenance of the structure to eliminate entry points and prompt removal of food or nesting materials.

I have enclosed some information on how to select a structural pest control company and a brochure about rats. If you have access to the internet, our website at [placermosquito.org](http://placermosquito.org) also has additional information.

Sincerely,

Joel Buettner  
General Manager