

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
13151 E. Industrial Dr., Parlier, CA 93648

TELECONFERENCE DIAL-IN NUMBER
(508)924-5256

- or -

VIDEO CONFERENCE
<https://join.freeconferencecall.com/cmadv>
Online meeting ID: cmadv

AGENDA

BOARD OF TRUSTEES MEETING 1:00 PM

December 20, 2021

1. **ROLL CALL:**
2. **INTRODUCTION OF VISITORS:**
The public may address the Board on each agenda item during consideration of that item.
3. **PUBLIC COMMENTS:**
This is an opportunity for public comment on non-agenda items. The President reserves the right to limit the duration of each speaker to five (5) minutes. It is the policy of the Board not to answer any questions impromptu.
4. **AUTHORIZE REMOTE TELECONFERENCE MEETINGS OF THE BOARD:**
Consider finding by a majority vote under Gov. Code Sec. 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting of the Board of Trustees 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, Sec. 54953, subd. (e)(1)(C).
5. **APPROVAL OF NOVEMBER MINUTES:**
6. **APPROVAL OF NOVEMBER PAYROLL:**
7. **APPROVAL OF NOVEMBER BILLS:**

8. **APPROVAL OF AUDIT REPORT:**

The Board will be asked to approve the audit report of financial statements for the year ended June 30, 2021 presented at the November 15, 2021 Board meeting.

9. **WARRANT TO INSPECT AND ABATE:**

The Board will be asked to approve a request to the Fresno County Superior Court for an area-wide Warrant to Inspect and Abate for use in 2022.

10. **COVID-19 PREVENTION PROGRAM:**

Board will consider the following:

- a.) Ratify updated COVID-19 Prevention Program; and
- b.) Approve normal compensation for time spent receiving COVID-19 vaccinations and recommended boosters; and for up to one day paid leave for illness caused by reaction to such vaccinations.

11. **DISTRICT FACILITIES:**

The Board will consider the current status and use of District property and facilities in Sanger, Selma and Caruthers.

12. **CHANGE JANUARY BOARD MEETING DATE:**

The regular Board meeting date on January 17, 2022 is a District holiday

13. **MEETING REPORTS:**

Reports on District participation at authorized meetings will be given by those who attended.

14. **BOARD GENERAL DISCUSSION:**

This is an opportunity for Board Members to ask questions for clarification, provide information to staff, request staff to report back on a matter or direct staff to place a matter on a subsequent agenda.

15. **STAFF REPORTS:**

This is an opportunity for staff to report on District activities.

16. **ADJOURNMENT:**

**MINUTES OF THE BOARD OF TRUSTEES OF
THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOVEMBER 15, 2021**

The regular meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office, in Parlier, and by teleconference at 1:00 PM on November 15, 2021.

1. Roll Call:

Trustees Present at the Parlier Office:

Tok Fukuda	Kingsburg
Joe Reyna	Parlier
Bruce Taylor	County of Fresno

Trustees Present by Teleconference:

Peggy Brisendine	Fresno	
David Cardenas	Fowler	Arrived 1:06 PM
Pete Esraelian	Selma	
Mary Anne Hill	County of Fresno	
Charles Lockhart	Orange Cove	
Dan Munk	Reedley	Arrived 1:05 PM
Karen Steinhauer	Sanger	
Jennifer Willems	Clovis	

Others Present at the Parlier Office:

Steve Mulligan	District Manager
Karan Cox	Office Administrator

Others Present by Teleconference:

Bill Paterson	Sampson, Sampson & Patterson, LLP
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2. President Fukuda called the meeting to order at 1:02 PM:

3. Public Comments: None.

4. Approval of October Minutes: A motion was made by Trustee Esraelian, seconded by Trustee Brisendine and passed by 10 – 0 – 1 roll call vote (Cardenas absent) to approve the minutes of the October 18, 2021 Board meeting.

5. Approval of October Payroll: Trustee Cardenas arrived. A motion was made by Trustee Taylor, seconded by Trustee Esraelian and passed by 11 – 0 roll call vote to approve the October payroll checks having District numbers, 26755 – 26797, 26818 – 26846 and 26856 in the total amount of \$122,035.75.

6. **Approval of October Bills:** A motion was made by Trustee Reyna, seconded by Trustee Esraelian and passed by 10 – 0 – 1 roll call vote (Munk absent) to approve the October commercial checks having District numbers, 26794 – 26795, 26798 – 26817, 26842 – 26843 and 26847 – 26881 in the total amount of \$84,866.03.

7. **Presentation of Audit Report:** Mr. Bill Patterson, of Sampson, Sampson & Patterson, LLP, was present by video teleconference to provide an overview and discussion of the Report on Audited Financial Statements and required supplementary information for year ended June 30, 2021 (Audit Report) that was performed by Sampson, Sampson & Patterson, LLP, and mailed out in the Board packet. Board members were asked to review the Audit Report and consider for approval at December Board meeting.

8. **Cooperative Agreement:** A motion was made by Trustee Reyna, seconded by Trustee Taylor and passed by 10 – 0 – 1 roll call vote (Munk absent) to authorize the District Manager to sign the Cooperative Agreement with the California Department of Public Health for applying pesticides for public health purposes, pursuant to CA Health & Safety Code Section 116180.

9. **District Participation at Meetings:** A motion was made by Trustee Taylor, seconded by Trustee Cardenas and passed by 10 – 0 – 1 roll call vote (Munk absent) to authorize District attendance and participation in the following meetings:
 - a.) Superintendent Holeman to attend the MVCAC planning meeting December 7-8, 2021, in Emeryville, CA;
 - b.) Superintendent Holeman, Science Education Coordinator Ramirez, four additional selected staff and any interested trustees to attend the MVCAC annual conference February 7-9, 2022, in Sacramento, CA;
 - c.) Trustee Taylor, Office Administrator Cox, and Manager Mulligan to attend the VCJPA annual workshop February 17-18, 2022, in Santa Cruz, CA; and
 - d.) District Manager, Superintendent Holeman, Science Education Coordinator Ramirez, two additional selected staff members and up to four trustees to attend the AMCA annual meeting February 28 – March 4, 2022, in Jacksonville, FL.

10. **Ethics and Supervisor Training Requirements:** The District Manager reviewed training requirements for Board members to comply with AB 1234 Ethics Training and AB 1825 Harassment Prevention Training and how to access on-line training.

11. **Meeting Reports:** A written report was submitted by Science Education Coordinator Ramirez and an oral report was presented by Superintendent of Operations Holeman on their attendance at the annual conference of the Entomological Society of America October 31 – November 3, 2021, in Denver, CO.

12. **Renew Remote Teleconference Meetings of the Board:** A motion was made by Trustee Cardenas, seconded by Trustee Brisendine and passed by 11 – 0 roll call vote that the Board, after reconsidering the state of the COVID-19 emergency, find that meeting of the Board in person would present imminent risks to the health or safety of attendees, and that the Board renews the prior authorization for meeting to be held by teleconference as authorized by subdivision (e)(1)(C) of section 54943 of the Government Code.

13. **Board General Discussion:** Trustees Esraelian, Munk and Steinhauer requested that the COVID-19 vaccination policy be brought back as an agenda item for consideration. There was also a consensus of the Board to encourage all employees of the District to receive vaccination against COVID-19.

14. **Staff Reports:** A Program Report on current activities was provided to the Board.

15. **Adjournment:** The meeting was adjourned at 2:44 PM. The next Board meeting will be held on Monday, December 20, 2021.

Attested
Member, Board of Trustees

**Consolidated Mosquito Abatement District
Payroll Expenses
November 2021**

Check #	Gross Pay	Net Pay	Payee	Description
26882	\$2,603.50	\$1,750.74	Amy Garcia	Full-Time Employee
26883	\$2,861.00	\$1,936.23	Brittany Deegan	Full-Time Employee
26884	\$2,861.00	\$2,064.91	Chris Monis	Full-Time Employee
26885	\$2,417.00	\$1,729.78	Conner Schaak	Full-Time Employee
26886	\$3,086.50	\$2,247.23	Derek Hill	Full-Time Employee
26887	\$2,631.00	\$1,813.83	Devon Cornel	Full-Time Employee
26888	\$920.00	\$786.96	Donald McNeil	Seasonal Employee
26889	\$2,861.00	\$2,140.51	Gha Vang	Full-Time Employee
26890	\$4,698.00	\$3,000.81	Jodi Holeman	Full-Time Employee
26891	\$2,861.00	\$1,756.11	Jose Moreno	Full-Time Employee
26892	\$2,417.00	\$1,696.47	Jovana Benavides	Full-Time Employee
26893	\$3,154.00	\$2,250.09	Karan Cox	Full-Time Employee
26894	\$3,947.50	\$2,461.10	Katherine Ramirez	Full-Time Employee
26895	\$675.00	\$572.48	Michael Scotty Dunn	Seasonal Employee
26896	\$463.13	\$396.44	Robert Martinez	Seasonal Employee
26897	\$780.00	\$635.55	Ronnie Blunt	Seasonal Employee
26898	\$6,600.00	\$4,395.57	Steve Mulligan	Full-Time Employee
26899	\$780.00	\$641.23	Tracy Autrey	Seasonal Employee
26915	\$2,603.50	\$1,750.75	Amy Garcia	Full-Time Employee
26916	\$2,861.00	\$1,936.23	Brittany Deegan	Full-Time Employee
26917	\$2,861.00	\$2,065.37	Chris Monis	Full-Time Employee
26918	\$2,417.00	\$1,729.79	Conner Schaak	Full-Time Employee
26919	\$3,086.50	\$2,247.67	Derek Hill	Full-Time Employee
26920	\$2,631.00	\$1,813.83	Devon Cornel	Full-Time Employee
26921	\$2,861.00	\$2,141.65	Gha Vang	Full-Time Employee
26922	\$4,698.00	\$3,001.51	Jodi Holeman	Full-Time Employee
26923	\$2,861.00	\$1,694.48	Jose Moreno	Full-Time Employee
26924	\$2,417.00	\$1,696.48	Jovana Benavides	Full-Time Employee
26925	\$3,154.00	\$2,400.07	Karan Cox	Full-Time Employee
26926	\$3,947.50	\$2,460.87	Katherine Ramirez	Full-Time Employee
26927	\$6,600.00	\$4,396.25	Steve Mulligan	Full-Time Employee
Total	\$89,615.13	\$61,610.99		

**Consolidated Mosquito Abatement District
Payroll Expenses
November 2021**

Employee Deductions and Liabilities

Check #	Amount	Payee	Description
26900	\$1,793.19	EDD	State Income Tax
26901	\$8,469.24	CMAD	Federal, Social Security, Medicare
26902	\$3,177.82	CalPERS	Retirement
26903	\$689.00	ICMA	457K Retirement
26904	\$100.00	Valley First Credit Union	Credit Union
26928	\$1,775.08	EDD	State Income Tax
26929	\$8,098.67	CMAD	Federal, Social Security, Medicare
26930	\$689.00	ICMA	457K Retirement
26931	\$50.00	Valley First Credit Union	Credit Union
26937	\$2,939.03	CalPERS	Retirement
26941	\$151.43	Mutual of Omaha	Disability Insurance
26942	\$71.68	Aflac	Life Insurance
Total Deductions	\$28,004.14		
Total Net Pay	\$61,610.99		
Total Gross Pay	\$89,615.13		

Consolidated Mosquito Abatement District
Maintenance and Operations
November 2021
Bank of the West Checks

Check #	Amount	Payee	Description
26901	\$3,579.24	CMAD	District Social Security & Medicare
26902	\$3,868.35	CalPERS	District Retirement
26905	\$465.48	AT&T	Telephone
26906	\$907.88	Central California VCJPA	Dental / Vision Premium
26907	\$44.31	Jodi Holeman	Travel Expenses
26908	\$21.50	Mid-Valley Disposal	Disposal
26909	\$44.29	Katherine Ramirez	Travel Expenses
26910	\$1,311.70	PG&E	Heat Light Power
26911	\$11,491.71	SDRMA	Health Insurance Premium
26912	\$300.00	Streamline	Website Design & Maintenance
26913	\$1,740.95	Verizon Wireless	Cell Phones / Tablets
26914	\$450.58	Home Depot	Building & Ground / Shop Supplies
26929	\$3,297.67	CMAD	District Social Security & Medicare
26932	\$255.01	AT&T	Telephone
26933	\$882.85	AT&T	Internet
26934	\$27.21	PG&E	Heat Light Power
26935	\$103.73	City of Sanger	Water Sewer Disposal
26936	\$39.29	Waste Management	Disposal
26937	\$3,577.20	CalPERS	District Retirement
26938	\$463.24	Jodi Holeman	Travel Expenses
26939	\$90.00	Jim's Plumbing	Backflow Testing
26940	\$0.00	Voided	Void
26941	\$106.40	Mutual of Omaha	Life Insurance
26943	\$491.41	Associated Compressor Equipmen	Air Compressor Maintenance
26944	\$9.11	AutoZone, Inc.	Repair Parts
26945	\$389.86	California Embroidery	Shirts
26946	\$749.45	CitiBusiness Card	Misc Office Expenses / Postage
26947	\$41.95	DoorKing, Inc.	Gate Service
26948	\$378.20	County of Fresno	People Soft Accounting System
26949	\$40.50	Lee's Service	Tire Disposal
26950	\$989.30	Linde Gas & Equipment (Praxair)	Dry Ice
26951	\$439.56	Lozano Smith	Legal Fees
26952	\$659.35	Mission Uniform Service	Uniforms & Safety
26953	\$340.09	Motion Industries	Shop Supplies
26954	\$418.00	MVCAC	Mosquito Testing
26955	\$137.92	Napa	Repair Parts
26956	\$630.00	Navia Benefit Solutions (ASI)	Cobra Administration
26957	\$256.43	Nelson's Ace Hardware	Building & Ground / Shop Supplies
26958	\$216.73	Office Depot	Misc Office Expenses
26959	\$647.42	City of Parlier	Water Sewer Disposal

**Consolidated Mosquito Abatement District
Maintenance and Operations
November 2021**

Check #	Amount	Payee	Description
26960	\$0.00	Voided	Voided
26961	\$300.00	Streamline	Website Design & Maintenance
26962	\$2,201.76	Wex Bank - Valero	Fuel
26963	\$80.95	Wizix Technology Group, Inc.	Copier Maintenance
26964	\$2,600.00	Sampson, Sampson & Patterson	FY 20-21 Financial Audit
Total	\$45,086.58		

County of Fresno Checks

Check #	Amount	Payee	Description
295072	\$70,794.09	Consolidated Mosquito	Transfer funds to checking
295073	\$51,006.88	Consolidated Mosquito	Transfer funds to checking
297297	\$18,900.74	Consolidated Mosquito	Transfer funds to checking
	\$140,701.71		

Summary of November Expenses

Voided check # 26960 difference (credit in Dec)	\$6,000.00
November 2021 Salaries & Wages	\$89,615.13
November 2021 Maintenance & Operations	\$45,086.58
Total November 2021 Expenditures	\$140,701.71

Consolidated Mosquito Abatement District Monthly Expenditures

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2021/2022	SPENT TO DATE	BALANCE NOV 30, 2021
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages	\$1,150,000.00	\$435,785.00	\$714,215.00
6101-06	Hourly Wages & Extra Help	\$615,000.00	\$243,280.22	\$371,719.78
6101-02	FICA Employers Contribution	\$135,000.00	\$54,928.09	\$80,071.91
6101-03	Unemployment Insurance	\$24,000.00	\$1,710.41	\$22,289.59
6101-04	Retirement District's Payment	\$150,000.00	\$44,175.78	\$105,824.22
6101-05	Group Health Insurance	\$260,000.00	\$85,711.57	\$174,288.43
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$35.00	\$7,965.00
	TOTALS	\$2,342,000.00	\$865,626.07	\$1,476,373.93
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$400,000.00	\$163,120.34	\$236,879.66
6102-02	Power Spray & Field Equipment	\$25,000.00	\$7,012.13	\$17,987.87
6102-03	Misc Operating Supplies & Expense	\$6,000.00	\$1,413.50	\$4,586.50
6102-04	Fish Program	\$10,000.00	\$488.51	\$9,511.49
6102-05	Building & Ground Maintenance	\$40,000.00	\$8,132.69	\$31,867.31
6102-06	Airplane Expense	\$3,000.00	\$0.00	\$3,000.00
	TOTALS	\$484,000.00	\$180,167.17	\$303,832.83
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$150,000.00	\$55,307.85	\$94,692.15
6103-02	Repairs & Shop Tools	\$45,000.00	\$7,276.00	\$37,724.00
6103-03	Tires & Batteries	\$12,000.00	\$1,389.71	\$10,610.29
	TOTALS	\$207,000.00	\$63,973.56	\$143,026.44
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$40,000.00	\$13,430.52	\$26,569.48
6104-04	Water Sewer & Disposal	\$18,000.00	\$5,994.21	\$12,005.79
6105-01	Telephone	\$22,000.00	\$9,022.41	\$12,977.59
6105-02	Cellular Phones	\$22,000.00	\$7,792.33	\$14,207.67
	TOTALS	\$102,000.00	\$36,239.47	\$65,760.53
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$6,000.00	\$638.76	\$5,361.24
6106-04	Repairs & Maintenance	\$6,000.00	\$498.94	\$5,501.06
6106-05	Misc Office Supplies	\$13,000.00	\$3,015.41	\$9,984.59
6106-06	Office Equipment & Furniture	\$8,000.00	\$3,391.13	\$4,608.87
	TOTALS	\$33,000.00	\$7,544.24	\$25,455.76
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$87,000.00	\$78,740.00	\$8,260.00
6107-02	Workers Compensation	\$76,000.00	\$67,751.00	\$8,249.00
	TOTALS	\$163,000.00	\$146,491.00	\$16,509.00

**Consolidated Mosquito Abatement District
Monthly Expenditures**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2020/2021	SPENT TO DATE	BALANCE NOV 30, 2021
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$50,000.00	\$6,508.99	\$43,491.01
6108-02	Trustee Allowance	\$1,000.00	\$0.00	\$1,000.00
6108-03	Meal Allowance	\$5,000.00	\$969.69	\$4,030.31
	TOTALS	\$56,000.00	\$7,478.68	\$48,521.32
<u>MISCELLANEOUS EXPENDITURES</u>				
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$0.00	\$2,000.00
6109-02	Dues, Subscriptions and Fees	\$28,000.00	\$13,239.99	\$14,760.01
6109-03	Education & Publicity	\$30,000.00	\$2,735.59	\$27,264.41
6109-04	Accounting	\$14,000.00	\$8,600.00	\$5,400.00
6109-05	Legal	\$14,000.00	\$3,534.54	\$10,465.46
6109-06	County Service Charge	\$0.00	\$0.00	\$0.00
6109-07	Uniforms, Safety Apparel & Equipment	\$30,000.00	\$9,025.58	\$20,974.42
6109-08	Surveillance & Research	\$50,000.00	\$21,584.32	\$28,415.68
6109-09	Other Miscellaneous Expenditures	\$20,000.00	\$231.84	\$19,768.16
6109-10	GIS & GPS	\$60,000.00	\$11,472.72	\$48,527.28
	TOTALS	\$248,000.00	\$70,424.58	\$177,575.42
TOTAL OPERATIONAL EXPENDITURES		\$3,635,000.00	\$1,377,944.77	\$2,257,055.23
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$15,000.00	\$0.00	\$15,000.00
6110-02	Auto Equipment	\$300,000.00	\$0.00	\$300,000.00
6110-03	Shop Equipment	\$10,000.00	\$0.00	\$10,000.00
6110-04	Field Equipment	\$20,000.00	\$5,106.42	\$14,893.58
6110-05	Building & Ground Improvement	\$50,000.00	\$0.00	\$50,000.00
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$0.00	\$290,000.00
	TOTAL CAPITAL OUTLAY EXPENDITURES	\$685,000.00	\$5,106.42	\$679,893.58
TOTAL EXPENDITURES		\$4,320,000.00	\$1,383,051.19	\$2,936,948.81
<u>SPECIAL PROJECTS RESERVE</u>		\$250,000.00	\$0.00	\$250,000.00
<u>CONTINGENT LIABILITY RESERVE</u>		\$300,000.00	\$0.00	\$300,000.00
<u>BUILDING RESERVE</u>		\$900,000.00	\$0.00	\$900,000.00
<u>EQUIPMENT RESERVE</u>		\$400,000.00	\$0.00	\$400,000.00
<u>GENERAL RESERVE</u>		\$3,978,000.00	\$0.00	\$3,978,000.00
	TOTAL RESERVES	\$5,828,000.00	\$0.00	\$5,828,000.00
TOTAL EXPENDITURES AND RESERVES		\$10,148,000.00	\$1,383,051.19	\$8,764,948.81

**Consolidated Mosquito Abatement District
Monthly Expenditures**

FRESNO COUNTY ACCOUNT- BANK OF THE WEST

CASH ON HAND, OCTOBER 31, 2021	\$4,960,241.97
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
NOVEMBER REVENUE	\$55,325.65
NOVEMBER INTEREST	\$0.00
TAXES - FRESNO COUNTY / KINGS COUNTY	\$9,739.29
TOTAL REVENUE FOR NOVEMBER	<u>\$65,064.94</u>
SUB-TOTAL	\$5,025,306.91
COUNTY ADMIN COST FOR FY WITHHELD BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	<u>(\$140,701.71)</u>
CASH ON HAND, NOVEMBER 30, 2021	\$4,884,605.20

YEARLY REVENUE THROUGH 10-31-21	\$136,366.88
NOVEMBER REVENUE	<u>\$65,064.94</u>
YEARLY REVENUE THROUGH 11-30-21	\$201,431.82

CMAD CHECKING ACCOUNT - BANK OF THE WEST

CASH ON HAND, OCTOBER 31, 2021	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$140,701.71
NOVEMBER EXPENDITURES	<u>(\$140,701.71)</u>
CASH ON HAND, NOVEMBER 30, 2021	\$135,000.00

SAVINGS ACCOUNT- CITIBANK

CASH ON HAND, OCTOBER 31, 2021	\$14,114.63
INTEREST EARNED FOR NOVEMBER	<u>\$0.35</u>
CASH ON HAND, NOVEMBER 30, 2021	\$14,114.98

STEVE MULLIGAN - XXXX-XXXX-XXXX

Statement Balance: \$749.45
 Last Payment Amount: \$5,277.10
 Minimal Payment Due on 01/03/22: \$20.00
 Statement/Closing Date: 12/08/2021

6103-02 65.00
 6106-05 309.75
 6108-01 52.50
 6106-02 245.55
 6109-03 37.94
 6108-03 38.71

 749.45

ACCOUNT SUMMARY

Previous Balance \$5,277.10
 Payments, Credits, and Adjustments \$5,277.10
 Purchases \$749.45
 Cash Advances \$0.00
 Fees \$0.00
 Interest Charges \$0.00
 New Balance \$749.45

QUICK REFERENCE

Minimum Payment \$20.00
 New Balance **\$749.45**
 Payment Due Date 01/03/2022
 Business Credit Line \$50,900.00
 Cash Advance Line \$21,500.00
 Available Credit Line \$50,150.00
 Available Cash Advance Line \$21,500.00

STATEMENT MESSAGES

Good News! We are lowering your Annual Percentage Rate (APR) for new purchases and cash advances. You will see the lower APR on your next statement. Remember to get this new APR you must continue to meet the terms of all Card Agreements you have with us.

Please be sure to pay on time. If you submit your payment by mail, we suggest you mail it no later than 12/27/2021 to allow enough time for regular mail to reach us.

FINANCE CHARGE SUMMARY

	Nominal APR	Periodic Finance Change	Transaction Fee/Interest Change
Purchases (Standard Purch)	21.240%	\$0.00	\$0.00
Cash Advances (Standard Adv)	21.240%	\$0.00	\$0.00
TOTAL Interest Charge	\$0.00		

BUSINESS PAYMENTS, CREDITS, AND ADJUSTMENTS

Post Date	Description	Amount
11/17	ONLINE PAYMENT, THANK YOU	(\$5,277.10)

CARDHOLDER SUMMARY

Cardholder	Account Number (Last 4 digits)	Employee Credit Line	Employee Cash Advance Line	Total Activity Amount
FRED S MULLIGAN		\$15,100	\$0	\$710.74

Transaction Date:	Post Date:	Description:	Charged to:	Amount:
12/06	12/06	ANDERSENS BRAKE AND SELMA CA <i>repair</i>	Standard Purch	\$65.00 <i>3-2</i>
11/30	11/30	WWW.JOINHOMEBASE.COM 4159513830 CA <i>timedlock system</i>	Standard Purch	\$168.00 <i>6-5</i>
11/25	11/25	MSFT * E0700GS0E2 MSBILL.INFO WA <i>Microsoft account</i>	Standard Purch	\$82.50 <i>6-5</i>
11/19	11/19	AMTRAK .3230680609328 8008727245 DC <i>travel expense MVCAC</i> NAME: HOLEMAN/JODI <i>planning meeting</i> DEPART: 0 TO :: CLASS: : STOP:	Standard Purch	\$52.50 <i>8-1</i>
11/18	11/18	USPS PO 0558560648 PARLIER CA <i>Postage - Stamps</i>	Standard Purch	\$174.00 <i>6-2</i>
11/18	11/18	AMZN Mktg US*C420L4HA3 Amzn.com/bill WA <i>Waterproof iPad case</i>	Standard Purch	\$40.31 <i>6-5</i>
11/17	11/17	FACEBK JVDMT6XJ92 Menlo Park CA <i>Facebook ad.</i>	Standard Purch	\$37.94 <i>9-3</i>
11/14	11/14	FREE CONFERENCE CALL G 877- 5531680 CA <i>Conference Call line</i>	Standard Purch	\$3.95 <i>6-5</i>
11/09	11/09	USPS PO 0558560648 PARLIER CA <i>postage</i>	Standard Purch	\$71.55 <i>6-2</i>
11/09	11/09	ADOBE *800-833-6687 ADOBE.LY/ENUS CA <i>Adobe account</i>	Standard Purch	\$14.99 <i>6-5</i>
STEVE MULLIGAN		\$50,900	\$21,500	\$38.71

Transaction Date:	Post Date:	Description:	Charged to:	Amount:
11/12	11/12	MAINSTREET CAFE REEDLEY CA <i>Lunch with Board President</i>	Standard Purch	\$38.71 <i>8-3</i>

Staff Report

To: Board of Trustees
From: District Manager
Re: Agenda Item No. 4
Date: December 20, 2021

Authorization: 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 of the Board of Trustees 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.¹ 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 December 14, 2021, just 69.7% of Californians who are eligible to be vaccinated are fully vaccinated², and only 60.1% of Fresno County residents and 45.3% of Kings County residents five years and older eligible to be vaccinated are fully vaccinated (<https://covid.cdc.gov/covid-data-tracker>).

Those who become infected with COVID-19 are at risk of serious illness and death. As of December 14, 2021, over 794,000 Americans have died from the virus.³ Many more have been hospitalized with serious illness. Currently (as of December 13, 2021), in Fresno County, 183 people are hospitalized with COVID-19, with 44 of these patients in intensive care unit (ICU) beds.

Conducting meetings by teleconference would directly reduce the risk of transmission of COVID-19 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

¹ www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/how-covid-spreads.html

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

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

well as reducing community spread of the virus. Board members will need to make their own determinations in any decision whether to attend a Board meeting in person.

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.

Recommendation:

Authorization: Move that the Board find that, as a result of the COVID-19 emergency, meeting in person would present imminent risks to the health or safety of attendees, and the meeting should be held by teleconference as authorized by subdivision (e)(1)(C) of section 54943 of the Government Code.

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CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

REPORT ON AUDITED
FINANCIAL STATEMENTS
AND
REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021

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Sampson, Sampson & Patterson, LLP
CERTIFIED PUBLIC ACCOUNTANTS

3148 Willow Avenue, Suite 102
Clovis, California 93612-4739
(559) 291-0277 • FAX (559) 291-6411

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Consolidated Mosquito Abatement District
Parlier, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Consolidated Mosquito Abatement District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable in financial audits contained in *Government Auditing Standards*, issued by the Comptroller general of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Consolidated Mosquito Abatement District as of June 30, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management’s discussion and analysis on pages 3 through 7 and the schedule of revenues, expenditures and changes in fund balances – budget and actual on page 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers them to be essential parts of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with management’s responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November , 2021 on our consideration of Consolidated Mosquito Abatement District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Clovis, California
November , 2021

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CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

As management of the Consolidated Mosquito Abatement District (District), we offer readers of this section of the annual report on audited financial statements (audit report) a narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021, from the management's perspective. Please read and consider the information represented here in conjunction with the financial statements as a whole.

Current Year Financial Highlights (as of June 30, 2021)

Assets of the District (total net position) exceeded its liabilities by \$11,556,530. The total net position at the beginning of the fiscal year was \$10,244,566. There was a change in net position of \$729,702 and prior period adjustments of \$582,262 to account for the end of year net position of \$11,556,530. Of this amount, there is an unrestricted net position of \$7,201,809, which may be used to meet the District's ongoing obligations.

The General Fund of the District showed total revenues of \$4,346,856 and total expenditures of \$3,932,810. The General Fund balance at the beginning of the year was \$5,976,322, with a net change in fund balance of \$414,046 and prior period adjustments of \$611,847, which accounted for an end of year fund balance of \$7,002,215. This represents a 17.2% increase in the General Fund during the course of the fiscal year.

Overview of the Report on Audited Financial Statements

This audit report presents financial statements that include activities of the District prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Decision and Analysis – for States and Local Governments*. The Single Governmental Program for Special Purpose Governments reporting model is used which best represents the activities of the District. The District's basic services are governmental activities and are supported by general District revenues such as taxes, and by specific program revenues such as contract fees and charges.

The audit report itself consists of three parts: (1) management's discussion and analysis (this section); (2) basic financial statements; and (3) required supplementary information, if any. Basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements.

Government-wide financial statements: The government-wide financial statements are designed to provide a broad, longer-term view of the District's activities and finances as a whole and is comprised of the statement of net position and the statement of activities. The statement of net position provides information about the financial position of the District, including its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The statement of activities provides information about all the District's revenues and all of its expenses also on the full accrual basis, with the emphasis on measuring net revenues or expenses of the District's programs. The statement of activities explains in detail the change in net position for the year.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

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JUNE 30, 2021

Fund financial statements: The fund financial statements provide detailed information about each of the District's most significant funds, called major funds. The District only has one major fund, a governmental fund, the General Fund. The fund financial statements report the District's operations in more detail than the government-wide statements and focus primarily on the short-term activities of the District's General Fund. The fund financial statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt, and other long-term amounts. These statements can provide a more nuanced view of finances involved in District activities and the provision of public health services.

Notes to the financial statements: The basic financial statements also include notes that further explain some of the of the information presented in the financial statements and provide more detailed data.

Required supplementary information: In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information. All these sections of the audit report, when considered together, will provide for a more complete understanding of the activities of the District and its fiscal position from year-to-year.

Government-wide financial analysis: An analysis of the net position serves as a useful indicator of the District's finances over time, and as of June 30, 2021, the District's assets exceeded its liabilities by \$11,556,530. A significant portion of the net position (\$4,354,721) reflects investment in capital assets, net of related debt. Capital assets are used to provide services to the District's residents. The following tables represent summaries of the District's net position and changes in net position for the current and prior years:

Consolidated Mosquito Abatement District's Net Position

	Governmental Activities	Prior Year Total
Current assets	\$ 7,319,260	\$ 6,121,204
Capital assets	7,771,013	7,856,664
Deferred outflows	581,472	415,531
	15,671,745	14,393,399
Total assets and deferred outflows		
Current liabilities	219,100	321,197
Noncurrent liabilities	3,893,336	3,755,431
Deferred inflows	2,779	72,205
	4,115,215	4,148,833
Total liabilities and deferred inflows		
Net position:		
Invested in capital assets, net of related debt	4,354,721	4,264,057
Unrestricted	7,201,809	5,980,509
	\$ 11,556,530	\$ 10,244,566
Total net position		

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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Consolidated Mosquito Abatement District's Changes in Net Position

	<u>Governmental Activities</u>	<u>Prior Year Total</u>
Program Revenue		
Charges for services	\$ 6,175	\$ 6,097
Operating grants and contributions		489,264
Total Program Revenue	6,175	495,361
Expense		
Mosquito Abatement	3,484,848	3,546,885
Interest on long-term debt	132,571	138,160
Total Expense	3,617,419	3,685,045
Increase/(decrease) in net position before general revenue	(3,611,244)	(3,189,684)
General Revenue	4,340,946	4,038,142
Increase/(decrease) in net position	729,702	848,458
Net position, beginning of year	10,244,566	9,396,108
Prior period adjustment	582,262	
Net position, end of year	\$ 11,556,530	\$ 10,244,566

Capital asset administration: The District investment in capital assets for its governmental activities as of June 30, 2021, amounted to \$7,771,013 (net of accumulated depreciation). This investment in capital assets includes land, building, improvements and equipment. Additional information on the District capital assets can be found in Note 4 – Capital Assets.

Debt administration: The District's long-term debt consists of a capital lease used to finance the acquisition and construction of its new headquarters facilities in Parlier and the accrued unfunded liability from its California Public Employee Retirement System pension obligation. Additional information on the District's long-term debt can be found in Note 5 – Long-Term Debt and Note 6 – Pension Plan.

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CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

Economic factors and next year's budgets and rates: For budgetary purposes, revenues are anticipated at conservative levels (underestimates) and expenses are overestimated. This allows for use of end of year cash carryover and funding of reserves. The budget for the year ending June 30, 2022, projects a deficit of \$398,000. Total revenue is budgeted to decrease by \$424,997 and total expenses, including capital outlay, are budgeted to increase by \$387,190. Property tax and intergovernmental revenue is budgeted to decrease by \$283,435. Salaries, wages and related costs are budgeted to decrease by \$61,133, while services, supplies and debt service are budgeted to increase by \$253,948. Capital outlay is budgeted to increase by \$194,375.

Requests for Information

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives and public health services it provides. If you have any questions about this report or need any additional information, contact the District at (559) 896-1085.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

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ASSETS	
Cash	\$ 6,401,831
Cash with fiscal agent	562,181
Receivables:	
Accounts	107,491
Taxes	28,290
Interest	45,884
Inventory	162,723
Prepaid expense	10,860
Capital assets (net of accumulated depreciation)	<u>7,771,013</u>
Total Assets	<u>15,090,273</u>
Deferred outflow of resources	<u>581,472</u>
Total Assets and Deferred Outflow of Resources	<u>\$15,671,745</u>
LIABILITIES	
Accounts payable	\$ 103,767
Accrued payroll and related liabilities	94,038
Accrued interest payable	21,295
Non-Current Liabilities:	
Due within one year	221,016
Due in more than one year	<u>3,672,320</u>
Total Liabilities	<u>4,112,436</u>
Deferred inflow of resources	<u>2,779</u>
NET POSITION	
Invested in capital assets, net of related debt	4,354,721
Unrestricted	<u>7,201,809</u>
Total Net Position	<u>\$11,556,530</u>

See independent auditor's report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

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	<u>Expense</u>	<u>Charges for Services</u>	<u>Program Revenue</u>		<u>Net Revenue/ (Expense)</u>
			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
Mosquito abatement	\$3,484,848	\$ 6,175	\$	\$	\$ (3,478,673)
Interest on long-term debt	<u>132,571</u>	_____	_____	_____	<u>(132,571)</u>
Total Governmental Activities	<u>3,617,419</u>	<u>6,175</u>	_____	_____	<u>(3,611,244)</u>
General Revenue					
Property taxes					3,982,412
Intergovernmental					151,506
Interest earnings					121,077
Insurance recoveries and adjustments					85,869
Other					<u>82</u>
Total General Revenue					<u>4,340,946</u>
Change in Net Position					729,702
Net Position, Beginning of Year					10,244,566
Prior Period Adjustments					<u>582,262</u>
Net Position, End of Year					<u>\$11,556,530</u>

See independent auditor's report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2021

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	<u>General Fund</u>
ASSETS	
Cash	\$6,401,831
Cash with fiscal agent	562,181
Receivables:	
Accounts	23,603
Taxes	17,273
Interest	21,549
Inventory	162,723
Prepaid expense	<u>10,860</u>
Total Assets	<u>\$7,200,020</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 103,767
Accrued payroll and related liabilities	<u>94,038</u>
Total Liabilities	<u>197,805</u>
Fund balances:	
Nonspendable	173,583
Committed	4,031,853
Unassigned	<u>2,796,779</u>
Total Fund Balances	<u>7,002,215</u>
Total Liabilities and Fund Balances	<u>\$7,200,020</u>

See independent auditor's report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
RECONCILIATION OF GOVERNMENT FUND BALANCE SHEET
SHEET TO NET POSITION OF GOVERNMENTAL ACTIVITIES
YEAR ENDED JUNE 30, 2021

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

Total fund balances – total governmental funds		\$ 7,002,215
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds		7,771,013
Other assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds.		
Receivables collected after 60 day availability period		119,240
Deferred outflows of resources reflecting the future consumption of net position are not financial resources and therefore, are not reported in the governmental funds:		
Deferred outflows related to pensions		581,472
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds		
Governmental long term debt payable	(3,416,292)	
Accrued interest payable	(21,295)	
Compensated absences	(87,422)	
Net pension liability	<u>(389,622)</u>	(3,914,631)
Deferred inflows of resources reflecting the future acquisition of net position are not financial resources and therefore, are not reported in the governmental funds:		
Deferred inflows related to pensions		<u>(2,779)</u>
Net Position of Governmental Activities		<u>\$11,556,530</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
YEAR ENDED JUNE 30, 2021

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	General Fund
REVENUES	
Property taxes	\$4,018,788
Intergovernmental	151,506
Charges for services	6,175
Insurance recoveries and adjustments	73,560
Use of money and property	96,742
Other	85
Total Revenues	4,346,856
EXPENDITURES	
Salaries and wages	1,482,149
Employee benefits	920,984
Supplies and maintenance	394,803
Motor vehicles	122,814
Insurance	186,425
Surveillance and research	46,658
GIS & GPS	51,435
County service charge	56,780
Utilities	42,400
Communications	41,095
Travel and subsistence	4,930
Dues and subscriptions	20,188
Office supplies	20,593
Uniforms	22,755
Legal and accounting	7,722
Education and publicity	7,841
Disposition of capital asset	15,022
Capital outlay	200,625
Debt service	
Principal	154,060
Interest	133,531
Total Expenditures	3,932,810
Net change in fund balance	414,046
Fund balance, beginning of year	5,976,322
Prior period adjustments	611,847
Fund balance, end of year	\$7,002,215

See independent auditor's report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
TO CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

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

Net change in fund balances – total governmental funds	\$ 414,046
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period	(85,651)
Governmental funds report principal reductions of long-term liabilities as expenditures. However, in the government-wide financial statements principal reductions of long-term liabilities reduce debt and are not included within the statement of activities. This is the amount of net principal reductions of long-term debt during the current period	154,060
Revenues in the statement of activities that do not provide current financial resources and are not reported as revenues in the funds	47,661
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and those earned was:	13,742
Governmental funds report pension contributions as expenditures. However, in The statement of activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows of resources related to pensions. This amount represents the net change in pension related amounts.	184,884
Governmental funds report interest payments on long-term liabilities as expenditures. However, in the government-wide financial statements, interest expense on long-term debt is recognized as it is incurred. This is the difference between the methods of interest recognition	<u>960</u>
Change in Net Position of Governmental Activities	<u>\$ 729,702</u>

See independent auditor’s report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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Note 1 - Summary of Significant Accounting Policies

A. Financial Reporting Entity

Consolidated Mosquito Abatement District was organized in June 1946, upon the approval of the Board of Supervisors of Fresno County. The District was organized to provide mosquito control activities in Fresno County and later expanded operations into Kings County. The District has plant locations in Selma, Sanger, Caruthers, Reedley, Parlier and Clovis. As the District is a governmental unit, it is exempt from federal and California taxes on income.

The accounting and reporting policies of the District conform to generally accepted accounting principles applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Government Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (in *Audits of State and Local Governmental Units*), and by the Financial Accounting Standards Board (when applicable).

These general purpose financial statements present the District in conformance with GASB Statement No. 14, "The Financial Reporting Entity." Under Statement No. 14, component units are organizations that are included in the District's reporting entity because of the significance of their operational or financial relationships with the District. The District has no component units.

B. Government-Wide and Fund Financial Statements

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

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

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

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C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District revenues are available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when liabilities are incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

The District reports the following major governmental fund:

The General Fund is the District's only operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Amounts reported as program revenue include charges to customers for goods and services, operating grants and contributions and capital grants and contributions.

D. Assets, Liabilities and Net Position or Equity

1. Cash and Investments

The District invests its excess cash principally with the Fresno County Treasury. The County pools these funds with those of other entities in the County and invests the cash in accordance with California Government Codes. Generally, investments with the County are available for withdrawal on demand.

2. Receivables

Receivables consist primarily of billed, but unpaid amounts, property taxes and interest on funds deposited with the County Treasury.

3. Inventory

Inventory consists of expendable supplies held for consumption and are stated at cost on the first-in, first-out basis. The value of inventory is fully reserved in an equal amount.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

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4. Capital assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of five years. All material fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated. When an asset is disposed of, cost and related accumulated depreciation is removed and any gain or loss arising from its disposal is credited or charged to operations.

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

Depreciation is recorded by using the straight-line method. The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

Buildings	40 years
Building improvements and storage tanks	15 years
Machinery and shop equipment	10 years
Office and laboratory furniture and equipment	7 years
Vehicles and automotive equipment	7 years
Field equipment	5 years

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow resources (expense/expenditure) until then. The District has one type of deferred outflow which qualifies for reporting in this category, deferred inflows related to pensions.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. The separate financial element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The District has one type of deferred inflow which qualifies for reporting in this category, deferred inflows related to pensions.

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6, Pension Plan

The District recognizes a net pension liability, which represents its proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the CalPERS Actuarial Office. The net pension liability is measured as of the District's prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred. The average remaining service lifetime for the June 30, 2020 measurement period is 3.8 years.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

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

	<u>2021</u>
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

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7. Fund Equity

Net position presents the difference between assets and liabilities in the statement of net position. Net position invested in capital assets are reduced by the outstanding balances of any borrowings used for the acquisition or improvement of those assets.

In the fund financial statements, governmental funds report fund balance amounts in the following classifications: Nonspendable, restricted, committed, assigned and unassigned. Nonspendable amounts represents inventories, prepaid items and long-term receivables. Restricted amounts have been restricted by external bodies. Committed amounts have been restricted by the District's governing board. Assigned amounts represent tentative designations by the District. Unassigned amounts are spendable and are not restricted, committed or assigned.

The District will spend the funds restricted for their purpose within those funds first followed by assigned funds for their intended purposes prior to spending any unassigned funds.

8. Net Position

Net position comprises the various net earnings from operating income, nonoperating revenue and expense and capital contributions. Net positions are classified in the following three components:

Invested in capital assets, net of related debt – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net asset components as the unspent proceeds.

Restricted – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This component of net position consists of net position that do not meet the definition of restricted or invested in capital assets, net of related debt.

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the District's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

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F. Budgets and Budgetary Accounting

The District established a budget for its governmental fund for the year ended June 30, 2021. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

G. Reconciliation of government-wide and fund financial statements

1. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of the \$(85,651) difference are as follows:

Capital outlay	\$ 200,622
Depreciation expense	<u>(286,273)</u>
Net adjustment to increase net changes in fund balance- total Governmental funds to arrive at changes in net assets-Governmental activities	<u>\$ (85,651)</u>

Note 2 – Cash and Investments

Cash and investments as of June 30, 2021 consist of the following:

Cash on hand	\$ 4,975
Deposits with financial institutions	139,996
Deposits with county treasury	<u>6,256,860</u>
Total Cash and investments	<u>\$6,401,831</u>

Bank deposit accounts are insured up to \$250,000 per institution by the Federal Depository Insurance Corporation (FDIC). All of the District’s cash balances held by financial institutions are fully insured or collateralized.

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Cash in County Treasury

Within the guidelines of Government Code Section 53601, the District maintains substantially all of its cash in the Fresno County Treasury as part of the common investment pool. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer’s investment pool, bankers’ acceptances, commercial paper, negotiable and non-negotiable certificates of deposit, repurchase agreements, and mortgage-backed pass through securities.

Investments Authorized by the California Government Code

The District does not have an investment policy independent of what is allowed under the California Government Code. The table below identifies the investment types that are authorized by the Code. The table also identifies certain provisions of the Code that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker’s Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 years	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	None
Mortgage Pass-through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

The Fresno County Treasury Investment Pool Statement of Investment Policy is more stringent than the California Government Code. As of June 30, 2021 the Investment Pool portfolio complied with its statement of Investment Policy.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

As of June 30, 2021, the weighted average maturity of the investments contained in the Fresno County Treasury Investment Pool is 2.17 years. 34.4% of the portfolio matures within 12 months, 26.2% matures between 1 and 3 years, and 39.4% matures between 3 and 5 years.

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Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Fresno County Treasury Investment Pool does not have a rating provided by a nationally recognized statistical rating organization. However, the assets of the portfolio held by the pool as of June 30, 2021 had an average dollar weighted quality rating of “AA+.”

Concentration of Credit Risk

There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2021, none of the District’s deposits in excess of FDIC limits were held in uncollateralized accounts.

Custodial credit risk does not apply to a local government’s indirect investment in securities through the use of mutual funds or government investment pools (such as the Fresno County Treasury Investment Pool).

Investment in Fresno County Treasury Investment Pool

The District is a voluntary participant in the Fresno County Treasury Investment Pool that is regulated by the California Government Code under the oversight of the Auditor-Controller/Treasurer-Tax Collector of Fresno County. The fair value of the District’s investment in this pool is reported in the accompanying financial statements at amounts based upon the District’s pro-rata share of the fair value provided by the Treasury Investment Pool for the entire Treasury Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Treasury Investment Pool, which are recorded on an amortized cost basis.

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Note 3 – Cash with Fiscal Agent

The District has funds on deposit with Vector Control Joint Powers Authority (VCJPA) and Central California Vector Control Joint Powers (CCVCJPA). These funds can be used to pay for future insurance premiums or can be withdrawn at the discretion of the District. At June 30, 2021, the District had \$433,406 and \$128,775 on deposit with VCJPA and CCVCJPA, respectively.

Note 4 – Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Government Activities:				
Capital assets not being depreciated:				
Land	\$ 436,875	\$ _____	\$ _____	\$ 436,875
Capital assets being depreciated:				
Buildings and improvements	7,969,803		(6,890)	7,962,913
Equipment	331,143		(19,847)	311,296
Vehicles and trailers	<u>1,624,240</u>	<u>200,625</u>	<u>(14,815)</u>	<u>1,810,050</u>
Total capital assets, being depreciated	<u>9,925,186</u>	<u>200,625</u>	<u>(41,552)</u>	<u>10,084,259</u>
Less accumulated depreciation for:				
Buildings and improvements	(982,834)	(194,565)	6,890	(1,170,509)
Equipment	(189,169)	(18,794)	19,844	(188,119)
Vehicles and trailers	<u>(1,333,394)</u>	<u>(72,914)</u>	<u>14,815</u>	<u>(1,391,493)</u>
Total accumulated depreciation	<u>(2,505,397)</u>	<u>(286,273)</u>	<u>41,549</u>	<u>(2,750,121)</u>
Total capital assets, being depreciated, net	<u>7,419,789</u>	<u>(85,648)</u>	<u>(3)</u>	<u>7,334,138</u>
Governmental activities capital assets, net	<u>\$ 7,856,664</u>	<u>\$ (85,648)</u>	<u>\$ (3)</u>	<u>\$ 7,771,013</u>

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Note 5 – Long-Term Debt

Changes in long-term debt for the year ended June 30, 2021 were as follows:

	<u>Beginning Balance</u>	<u>Additions/ Adjustments</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Classification</u>	
					<u>Due in One Year</u>	<u>Due in More Than One Year</u>
Capital lease	\$3,570,352	\$	\$154,060	\$3,416,292	\$159,821	\$3,256,471
Net pension liability	339,139	50,483		389,622		389,622
Compensated absences	<u>101,164</u>	<u>57,711</u>	<u>71,453</u>	<u>87,422</u>	<u>61,195</u>	<u>26,227</u>
	<u>\$4,010,655</u>	<u>\$108,194</u>	<u>\$225,513</u>	<u>\$3,893,336</u>	<u>\$221,016</u>	<u>\$3,672,320</u>

Capital Lease

The District entered into a capital lease agreement in April, 2017 to finance the construction of its central operating facility. Annual payments of \$287,591, including interest at 3.74 percent, are due on April 1, with the final payment due in 2037.

The annual debt service requirements for the financing at June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 159,821	\$ 127,770	\$ 287,591
2023	165,799	121,792	287,591
2024	172,000	115,591	287,591
2025	178,432	109,159	287,591
2026	185,106	102,485	287,591
2027-2031	1,034,699	403,256	1,437,955
2032-2036	1,243,212	194,742	1,437,954
2037	<u>277,223</u>	<u>10,368</u>	<u>287,591</u>
	<u>\$3,416,292</u>	<u>\$1,185,163</u>	<u>\$4,601,455</u>

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Note 6 – Pension Plan

General Information

Plan Description

The Plan is a cost-sharing multiple-employer defined benefit pension plan (PERF C) administered by the California Public Employees’ Retirement System (CalPERS). All qualified permanent and probationary employees are eligible to participate in Miscellaneous Employee Pension Plans. Benefit provisions under plans are established by State Statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years total service are eligible to retire at age 50 to 52 years with statutory reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustment for each plan are applied as specified by the Public Employees’ Retirement Law.

Effective January 1, 2013, CalPERS instituted a new pension plan as a result of the Public Employee Pension Reform Act (PEPRA). Employees hired from that date on are subject to the new 2% at 62 benefit formula.

Rate Plan	Classic	PEPRA
Hire Date	Prior to 1/1/2013	On or after 1/1/2013
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	2%	2%
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	8.794%	7.732%
Unfunded liability payment	\$24,003	\$1,346

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Contributions

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. During the 2020/21 year, the District made lump sum payments of \$483,701 on its’ unfunded pension liability. That payment is being amortized to pension expense over a 3.8 year period. The unamortized portion of \$357,224 is included in deferred outflow of resources.

For the year ended June 30, 2020, the contributions for the measurement period were as follows:

	<u>Miscellaneous</u>
Contributions – employer	\$605,453

At June 30, 2021 the District reported a net pension liability of \$389,622 for its’ proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability as of the June 30, 2020 measurement date was as follows:

	<u>Measurement Date June 30, 2020</u>
Net Pension Liability - District	\$ 389,622
Total Miscellaneous Risk Pool Pension Liability	\$4,218,076,343
District’s Portion of the Total Liability	.009237%

For the year ended June 30, 2021 the District recognized pension expense of \$420,569. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2021 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 549,820	\$
Difference between expected and actual expenses	20,078	
Net difference between projected and actual earnings on pension plan investments	11,574	
Change of assumptions		<u>2,779</u>
Total	<u>\$ 581,472</u>	<u>\$ 2,779</u>

The \$549,820 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in future years. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30	Deferred Outflows (Inflows) of Resources
2021	\$4,464
2022	10,495
2023	8,363
2024	<u>5,551</u>
	<u>\$28,873</u>

Actuarial Assumptions

The total pension liability was determined by rolling forward the total pension liability determined in the June 30, 2019, actuarial accounting valuation to June 30, 2020. The June 30, 2020 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies

- (1) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

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Discount Rate

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

Long-Term Expected Rate of Return

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

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

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

<u>Asset Class₁</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10₂</u>	<u>Real Return Years 11+₃</u>
Global equity	50.00%	4.80%	5.98%
Fixed income	28.00	1.00	2.62
Inflation assets		0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00		(0.92)

- (1) In the System's CAFR, Fixed income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (2) An expected inflation of 2.00% used for this period.
- (3) An expected inflation of 2.92% used for this period.

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Amortization of Deferred Outflows and Deferred Inflows of Resources

The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over the remaining amortization periods. The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments in the Schedule of Collective Pension Amounts represents the unamortized balance relating to the current measurement period and the prior measurement periods on a net basis.

Deferred outflows of resources and deferred inflows of resources relating to Differences Between Expected and Actual Experience and Changes of Assumptions should be amortized over the Expected Average Remaining Service Lifetime (EARSL) of members provided with pensions through the Plan determined as of the beginning of the related measurement period. The EARSL for the June 30, 2020 measurement date is 3.8 years.

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

The following presents the District’s proportionate share of the net pension liability as of the measurement date calculated using the discount rate of 7.15 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15 percent) or 1-percentage point higher (8.15 percent) than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
District’s proportionate share of the net pension plan liability	\$622,197	\$389,622	\$197,455

Pension Fund Fiduciary Net Position

Detailed information about each pension fund’s fiduciary net position is available in the separately issued CalPERS CAFR.

Payable to Pension Plan

At June 30, 2021, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

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Note 7 – Joint Powers Agreements

The District participates in two joint powers authorities (JPA’s); the Vector Control Joint Powers Agency (VCJPA) and the Central California Vector Control Joint Powers Agency (CCVCJPA). The relationships between the District and the two JPA’s are such that neither JPA is a component unit of the District for financial reporting purposes.

The District is a member of VCJPA for the purpose of pooling worker’s compensation, general liability, auto-physical damage, and property insurance. VCJPA also provides group purchased insurance coverage for business travel accident, group fidelity, deadly weapon response, and employee assistance program coverage. VCJPA is governed by a board of directors consisting of representatives from member districts. The board controls the operations of VCJPA, including selection of management and approval of operating budgets, independent of any influence by member district beyond their representation on the board. Deposit premiums for the worker’s compensation, general liability, and auto-physical damage programs are based on actuarially determined claims costs, including incurred but not reported claims, and expenses. Retrospective adjustments for the worker’s compensation and general liability programs are made on an annual basis, which can result in additional premium assessments or refunds.

The District received refunds of \$35,897 from VCJPA during the year ended June 30, 2021 as a result of the retrospective adjustment process.

CCVCJPA arranges for and provides health insurance coverage for its members, all of which are vector abatement districts located within the State of California. CCVCJPA is governed by a board of directors consisting of representatives from member districts. The board controls the operations of CCVCJPA, including selection of management and approval of operating budgets, independent of any influence by member districts beyond their representation on the board. Each member district pays a premium equal to the level of coverage required and shares surpluses and deficits equal to their participation in CCVCJPA.

Condensed financial information for the JPA’s for the year ended June 30, 2021 is as follows:

	VCJPA	CCVCJPA
Total assets	\$18,384,698	\$2,103,467
Total liabilities	11,061,840	
Member trust funds		1,814,266
Net position	7,322,858	289,201
Total revenues	6,840,391	87,699
Total expenditures	<u>5,832,165</u>	<u>94,155</u>
Net increase/(decrease) in net position	<u>\$1,008,226</u>	<u>\$ (6,456)</u>

The District’s payments to VCJPA and CCVCJPA for the year ended June 30, 2021 were \$150,743 and \$10,021, respectively.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

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Note 8 – Fund Balance – Nonspendable and Committed

The following is an analysis of nonspendable and designated fund balances as of June 30, 2021:

Nonspendable:	
Inventory	\$ 162,723
Prepaid expense	10,860
	<u>\$ 173,583</u>
Committed:	
General purposes	\$ 3,083,000
Building acquisition	500,000
Contingencies	148,853
Special projects	250,000
Equipment acquisition	50,000
	<u>\$ 4,031,853</u>

Note 9–Intergovernmental Revenue

Intergovernmental revenue consists of the following:

Redevelopment assessments	\$ 121,962
Homeowners property tax relief	29,544
	<u>\$ 151,506</u>

Note 10– Prior Period Adjustments

The beginning fund balances/net position of various funds and activities have been adjusted as follows:

	Government-Wide Statements	General Fund
Net position/fund balance, beginning of the year, as previously reported	\$10,244,566	\$ 5,976,322
Prior Period Adjustments:		
Cash with fiscal agent	525,873	525,873
Compensated Absences		101,164
Receivables	<u>56,389</u>	<u>(15,190)</u>
Net position/fund balances, beginning of the year, restated	<u>\$10,826,828</u>	<u>\$ 6,588,169</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

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Note 11 – Subsequent Events

The District has reviewed the results of operations and evaluated subsequent events for the period of time from its year ended June 30, 2021 through the date of the accountants' report.

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REQUIRED SUPPLEMENTARY INFORMATION

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
FOR THE YEAR ENDED JUNE 30, 2021
LAST 10 FISCAL YEARS*

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California Public Employees Retirement System (CalPERS) – Schedule of the District’s Proportionate Share of the Net Pension Liability

Measurement Period	June 30,					
	2020	2019	2018	2017	2016	2015
District’s proportion of the net pension liability (asset)	.00009%	.00847%	.00807%	.01299%	.01028%	(.00006)%
District’s proportionate share of the net pension liability (asset)	\$389,622	\$339,139	\$303,962	\$511,957	\$ 357,105	\$ (1,708)
District’s covered-employee payroll	\$1,188,828	\$886,779	\$823,946	\$981,244	\$1,076,538	\$1,058,057
District’s proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	32.77%	38.24%	36.89%	52.17%	33.17%	(0.16)%
District’s fiduciary net position as a percentage of the total pension liability	94.50%	94.92%	95.15%	91.68%	93.61%	100.03%

California Public Employees Retirement System (CalPERS) – Schedule of the District’s Contributions

	June 30,					
	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 121,751	\$ 102,849	\$ 89,502	\$ 68,767	\$ 79,607	\$ 70,420
Contributions in relation to the actuarially determined contribution	<u>(605,453)</u>	<u>(218,478)</u>	<u>(206,854)</u>	<u>(223,328)</u>	<u>(79,607)</u>	<u>(70,420)</u>
Contribution deficiency (excess)	<u>\$ (483,702)</u>	<u>\$ (115,629)</u>	<u>\$ (117,352)</u>	<u>\$ (154,561)</u>	<u>\$ 0</u>	<u>\$ 0</u>
District’s covered-employee payroll	\$1,188,828	\$886,779	\$823,946	\$981,244	\$1,076,538	\$1,058,057
Contributions as a percentage of covered-employee payroll	50.93%	24.64%	25.11%	22.76%	7.39%	6.66%

*Historical information is required only for measurement periods for which GASB 68 is applicable.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
FOR THE YEAR ENDED JUNE 30, 2021
LAST 10 FISCAL YEARS

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Notes to Schedule

The actuarial methods and assumptions used to determine contribution rates for fiscal year ended June 30, 2021 was from the June 30, 2018 valuation date.

Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.0%
Inflation	2.50%
Salary Increases	Varies ⁽¹⁾
Payroll growth	2.75%
Investment Rate of Return	7.00% ⁽²⁾
Mortality ⁽³⁾	CalPERS' Membership Data

⁽¹⁾ Depending on age and service

⁽²⁾ Net of pension plan investment and administrative expenses, including inflation

⁽³⁾ The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. For more details on this table, please refer to the 2017 experience study report.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

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	Budgeted Amounts		Actual	Variance
	Original	Final		Final Budget- Positive (Negative)
REVENUES				
Property taxes	\$3,617,145	\$3,736,517	\$4,018,788	\$ 282,271
Intergovernmental	88,012	88,012	151,506	63,494
Charges for services	10,000	10,000	6,175	(3,825)
Insurance recoveries and adjustments			73,560	73,560
Use of money and property	25,000	25,000	96,742	71,742
Other			85	85
Total Revenues	3,740,157	3,859,529	4,346,856	487,327
EXPENDITURES				
Current:				
Salaries and wages	1,665,000	1,665,000	1,482,149	182,851
Employee benefits	542,000	1,043,147	920,984	122,163
Supplies and maintenance	521,000	521,000	394,803	126,197
Motor vehicles	239,000	239,000	122,814	116,186
Insurance	154,000	154,000	186,425	(32,425)
Surveillance and research	65,000	65,000	46,658	18,342
GIS & GPS	80,000	80,000	51,435	28,565
County service charge			56,780	(56,780)
Utilities	68,000	68,000	42,400	25,600
Communications	46,000	46,000	41,095	4,905
Rent	5,000	5,000		5,000
Travel and subsistence	73,000	73,000	4,930	68,070
Dues and subscriptions	30,000	30,000	20,188	9,812
Office supplies	40,000	40,000	20,593	19,407
Uniforms	23,000	23,000	22,755	245
Legal and accounting	17,000	17,000	7,722	9,278
Education and publicity	30,000	30,000	7,841	22,159
Disposition of capital asset			15,022	(15,022)
Capital outlay	185,000	335,000	200,625	134,375
Debt service:				
Loan and lease purchase payments	290,000	290,000	287,591	2,409
Total Expenditures	4,073,000	4,724,147	3,932,810	791,337
Net Change in Fund Balance	(332,843)	(864,618)	414,046	1,278,664
Fund Balance, Beginning of Year	5,976,322	5,976,322	5,976,322	
Prior Period Adjustments	611,847	611,847	611,847	
Fund Balance, End of Year	\$6,255,326	\$5,723,551	\$7,002,215	\$1,278,664

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Trustees
Consolidated Mosquito Abatement District
Parlier, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Consolidated Mosquito Abatement District (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November , 2021.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Consolidated Mosquito Abatement District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of the Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal Control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clovis, California
November , 2021

AGENDA ITEM 9: WARRANT TO INSPECT AND ABATE

Background:

The District has been able to obtain an area-wide Warrant to Inspect and Abate through the Fresno County Superior Court annually since May 2010. The Warrant allows District employees to enter the exterior of any property within the District's jurisdiction when the District has reasonable cause for purposes of inspecting for and treating for mosquitoes capable of transmitting mosquito-borne disease. Warrants have been issued on a single-year basis, the most current commenced on February 19, 2021 and extended through November 30, 2021, and it is attached. It sets the parameters for its use and it allows the District to access properties where the District has been unable to receive the consent or cooperation from the property owner to inspect and/or treat for mosquito breeding. A warrant is often used for vacant or foreclosed properties, and on occasion the District has been assisted by law enforcement when deemed necessary. Many of the inspections involve unmaintained or "green" swimming pools which can constitute severe public nuisances for entire neighborhoods.

At the end of the term of the Warrant, the District files a Warrant Return listing where and when the Warrant was used during the year. During the 2021 mosquito season, the District used the Warrant 185 times to access a total of 76 properties with 53 of the properties requiring treatment for mosquitoes.

It is necessary each year to re-apply for a Warrant and the District does so by filing an Application for Area Inspection and Abatement Warrant and a Memorandum and Authorities in Support of Application for Area Inspection and Abatement Warrant.

Action requested:

It is requested that the Board approve and authorize the District Manager to work with legal counsel to prepare and file necessary documents to apply for and obtain an area-wide Warrant to Inspect and Abate for the 2022 mosquito season and to authorize its use by District staff.

LOZANO SMITH
7404 N. Spalding Avenue Fresno, CA 93720-3370
Tel 559-431-5600 Fax 559-261-9366

1 Dale E. Bacigalupi, State Bar # 97197
2 **LOZANO SMITH**
3 7404 N. Spalding Avenue
4 Fresno, CA 93720-3370
5 Telephone: (559) 431-5600
6 Facsimile: (559) 261-9366
7 E-mail: dbacigalupi@lozanosmith.com

8 Attorneys for Consolidated Mosquito Abatement District

9 SUPERIOR COURT OF THE STATE OF CALIFORNIA
10 COUNTY OF FRESNO

11 In Re:

Case No. 21CECG00479

12 CONSOLIDATED MOSQUITO
13 ABATEMENT DISTRICT,

WARRANT RETURN

14 Petitioner.

15
16
17 The Consolidated Mosquito Abatement District hereby files its Return for the Warrant to Inspect
18 and Abate previously issued herein and states and declares as follows:

19 1. On February 19, 2021, the Court issued an area inspection and abatement warrant entitled
20 Warrant To Inspect And Abate (“Inspection Warrant”) authorizing the Consolidated Mosquito
21 Abatement District (“District”) to enter all properties within the District’s jurisdiction, which includes
22 the incorporated areas of Clovis, Fowler, Kingsburg, Orange Cove, Parlier, Reedley, Sanger, Selma, and
23 a portion of the City of Fresno, and the communities of Caruthers, Del Rey, Friant, Laton, Raisin City
24 and Riverdale, for the purpose of inspecting, testing and treating swimming pools, water features, and
25 other sources of standing water for mosquitoes, which are vectors for diseases such as West Nile Virus,
26 Zika Virus, Dengue, and Chikungunya Virus for a period extending through and including November
27 30, 2021.

28 //

AGENDA ITEM 10: COVID-19 PREVENTION PROGRAM

Background:

On March 23, 2020, the Board approved draft CMAD COVID-19 Guidelines as a response plan for the new COVID-19 health crisis with the understanding it would be a living document. As new information, guidance, requirements and mandates were made available through the Centers for Disease Control and Prevention, California Department of Public Health and Fresno County Department of Public Health, the guidelines would be updated. On January 19, 2021, the Board approved the District's COVID-19 Prevention Program (CPP) that was revised to comply with Cal OSHA mandates.

The District Manager and Superintendent of Operations have revised the CPP to clarify certain elements of the document particularly regarding the exclusion of COVID-19 cases from the workplace and employee return-to-work criteria to make it more understandable.

At the October 18, 2021 Board meeting, a COVID-19 Vaccination Policy was brought for consideration. Although no action was taken, the Board did recommend that employees should be encouraged to become fully vaccinated. One element of the proposed policy was that employees who needed to be vaccinated may do so during their normal working hours and that they would receive their normal compensation for time spent being vaccinated. Such employees would also be entitled to up to one day (8 hours) of additional COVID-19 paid leave specific to illness caused by reaction to a COVID-19 vaccination or booster vaccination.

In order to further encourage employees to become fully vaccinated against COVID-19, the District Manager recommends that the Board provide compensation for time spent receiving a vaccination and for sick leave caused by reaction to vaccination.

Action requested:

It is requested that the Board take the following actions:

- a.) Ratify and approve the revised and updated COVID-19 Prevention Program;
- b.) Find that it is in the best interest of the District that employees be encouraged to become and remain fully vaccinated against COVID-19; and
- c.) Approve and grant that District regular employees who need to receive COVID-19 vaccination during their normal working hours will receive their normal compensation for their time spent being vaccinated; and such employees will also be entitled to up to one day (8 hours) of paid COVID-19 leave specific to an illness caused by reaction to a COVID-19 vaccination or booster vaccination; and that the leave and compensation be retroactive to include vaccinations received subsequent to October 18, 2021.

COVID-19 Prevention Program (CPP) for Consolidated Mosquito Abatement District

This COVID-19 Prevention Program (CPP) is designed to control exposures to the SARS-CoV-2 virus that may occur in our workplace.

Date: 12/13/2021

The Consolidated Mosquito Abatement District will check for the most current information from the California Department of Public Health (CDPH) including guidance documents, Health Orders, and Executive Orders from the Governor's Office and county and local health departments and follow the most current information. Some provisions of Cal/OSHA's COVID 19 emergency regulation may be suspended, or more stringent requirements may need to be implemented based on updated guidance and orders from the CDPH and the Governor's Office through the issuance of updated or new Executive Orders and county or local health department regulations.

Scope

This policy applies to all employees with the following exceptions:

- Work locations with one employee who does not have contact with other persons;
- Employees working from home;
- Employees with occupational exposure as defined by Cal/OSHA Title 8 Section 5199, when covered by that section; and
- Employees teleworking from a location of the employee's choice that is not under the control of the Consolidated Mosquito Abatement District.

Authority and Responsibility

The District Manager determines that the Superintendent of Operations will have overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all supervisors and staff are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.

Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Conduct workplace-specific evaluations using the Appendix A: Identification of COVID-19 Hazards form;
- Evaluate employees' potential workplace exposures to all persons at or who may enter our workplace;
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention;
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls; and
- Conduct periodic inspections using the Appendix B: COVID-19 inspection's form as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

Employee participation

Employees are encouraged to participate in the identification and evaluation of COVID-19 hazards. All staff, outside invited visitors and vendors are strongly encouraged to report any COVID-19 hazards immediately to the Superintendent of Operations.

Employee screening

- All employees are expected to self-screen daily before starting work.
 - Employees that report to work are acknowledging they are not exhibiting any symptoms of illness.
 - Temperature sensors are set up for employees to check their temperature if needed.
- Supervisors must notify the Superintendent of Operations if an employee does not report to work due to illness.
- All employees must self-screen/monitor for symptoms of COVID-19 and should not report to work if they are exhibiting any symptoms of illness regardless of vaccination status.
- By starting the workday, employees are acknowledging they are symptom free of any illness and able to work.
- All employees that develop symptoms while on the job should immediately discontinue work for the day and contact their supervisor. Every effort should be made to minimize contact with other employees and the public until the employee can leave the job site. An employee will not be allowed to work if that employee exhibits any symptoms or restrictions of COVID-19 regardless of vaccination status. Symptoms:
 - Fever or chills (temperature of 100.4°F or higher),
 - Cough,
 - Shortness of breath or difficulty breathing,
 - Fatigue,
 - Muscle or body aches,
 - Headache,
 - New loss of taste or smell,
 - Sore throat,
 - Congestion or runny nose,
 - Nausea or vomiting, and/or
 - Diarrhea.

Correction of COVID-19 Hazards

Unsafe or unhealthy work conditions, practices or procedures will be documented on the **Appendix B: COVID-19 Inspections** form, and corrected in a timely manner based on the severity of the hazards, as follows:

- Any unsafe or unhealthy work conditions will be immediately reported to the Superintendent of Operations and documented in Appendix B COVID-19 Inspections form.
- Follow-up assessment/inspection will be conducted by the Superintendent of Operations and recorded on the Appendix B: COVID-19 Inspections form.
- Steps will be immediately (same day) taken to address the hazard.

- If the hazard cannot be addressed in a timely manner (same day), employees will not be permitted in the area the hazard exists or to conduct the task that resulted in the hazard.

Control of COVID-19 Hazards

Face Coverings

We provide clean, undamaged face coverings and ensure they are properly worn by employees over the nose and mouth when required by this CPP, including non-employees, or when required by orders from the California Department of Public Health (CDPH) or local health department.

- Masks are provided to all employees, and they may ask their supervisor for additional masks if needed.
 - Each employee will be issued 2-4 reusable masks that they will be responsible for.
 - Employees are expected to wash masks after use with soap and warm water.
 - Any staff that forgets their mask and required to wear one will be provided a single use disposable mask for the day.
 - N95 masks will be made available upon request by an employee.
 - N95 masks are still considered single use disposable masks and can be used continuously or intermittently for 8hrs but should be disposed of beyond this duration.
 - Homemade masks that cover the nose and mouth are acceptable for the purpose of this guideline.
 - Homemade masks are not to be used in place of proper PPE when applying pesticides.
 - If an employee has difficulty breathing while wearing a face mask, the employee shall remove the mask immediately and contact their supervisor.
- All employees must wear a face covering when indoors or in vehicles shared with another employee. Supervisors will ensure employees wear a face covering properly when conditions require face coverings.
- All employees must continue to carry a mask with them at all times and be prepared to put a mask on at the request of a resident or other person the employee is interacting with regardless of vaccination status.

The following are additional exceptions to the use of face coverings for employees when required:

- When an employee is alone in a room;
- While eating and drinking at the workplace, provided employees are at least six feet apart and, if indoors, preferably in an area with an outside air supply that has been maximized to the extent possible; and
- For employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person, alternatives will be considered on a case-by-case basis.

Any employee or visitor to the facility not wearing a mask when required will be reported to the Superintendent of Operations.

Any employee or visitor **refusing** to wear a mask outside of the exemptions listed above will be asked to leave the facility and reported to the District Manager. Employees refusing to wear a mask where required by this CPP shall be subject to disciplinary action.

The District Manager will determine when staff can discontinue the use of face masks based on CDC, CDPH and Fresno County Health Department recommendations. The option to not wear a mask while indoors may be limited to fully vaccinated staff.

Vaccinations

Vaccination against the SARS-CoV-2 virus is the most effective means of preventing COVID-19 infection and of reducing the risk of transmission, hospitalization and death from COVID-19. Vaccines approved under the Biologics License Application process are readily available to the general public, including District employees. All employees are encouraged to become fully vaccinated against COVID-19 and to maintain their vaccination status by vaccine boosters. The District will document vaccination status in the following manner:

- Employees will provide proof of COVID vaccination (vaccine card, image of vaccine card or health care document showing vaccination status) to the District Office Administrator, and the Office Administrator will maintain the information in accordance with HIPAA requirements.
- Employees are considered “fully vaccinated” when the following criteria are met:
 - The employer has documented that the person received, at least 14 days prior, either the second dose in a two-dose COVID-19 vaccine series or a single dose COVID-19 vaccine. Vaccines must be FDA approved; or have an emergency use authorization from the FDA; or, for persons fully vaccinated outside the United States, be listed for emergency use by the World Health Organization (WHO).
- Employees who choose not to reveal their vaccination status will be considered unvaccinated in accordance with Cal/OSHA requirements.
- Employees can visit myturn.ca.gov to find a vaccination site.

Cleaning and Disinfecting

We implement the following cleaning and disinfection measures for frequently touched surfaces:

- Daily disinfecting of workstations, including but **not limited** to door handles, phone, mouse, keyboard, arm rests, restrooms, steering wheels. Disinfecting will be done at the end of the day at each employee’s workstation.
 - Follow label instructions on disinfectant.
- Staff should immediately disinfect any area where food is consumed once the employee is finished with their break.
- The Office Administrator will be responsible for ensuring that cleaning and disinfecting supplies are continuously available.
 - Supervisors and staff are responsible for communicating with the Office Administrator on supply needs.
- Should we have a COVID-19 case in our workplace, we will implement the following procedures:
 - Close off areas visited by the ill persons. Open outside doors and windows and use ventilating fans to increase air circulation in the area where possible. Wait 24 hours, or as long as practical, before beginning cleaning and disinfection.
 - Select staff will clean and disinfect all areas such as offices, bathrooms, common areas, shared electronic equipment (like tablets, touch screens, keyboards and remote controls) used by the ill persons, focusing especially on frequently touched surfaces.
 - In addition to wiping down all surfaces with disinfectant, in various areas of the facility where the employee may have worked or visited, the area(s) may be fogged with disinfectant to ensure all surfaces are disinfected.

Shared tools, equipment, and personal protective equipment (PPE)

- PPE must not be shared, e.g., gloves, goggles, face masks, respirators and face shields.
- If equipment needs to be shared; staff will adhere to good hygiene practices, including not touching the face and washing hands prior to and after shared equipment use.

Hand sanitizing

In order to implement effective hand sanitizing procedures, we:

- Provide all employees with hand sanitizer in addition to a field hand washing kit containing soap, water and hand towels.
- All employees will enter facilities at designated entry points (see schedule).
- All employees must wash their hands prior to entering any buildings. Wash stations have been set up at entries to all facilities.
 - Clovis staff should enter through the shop entrance where a sink for hand washing is available.
- Employees should wash their hands for a minimum of 20 seconds.

Personal protective equipment (PPE) used to control employees' exposure to COVID-19

We evaluate the need for PPE (such as gloves, goggles, and face shields) as required by CCR Title 8, section 3380, and provide such PPE as needed.

When it comes to respiratory protection, we evaluate the need in accordance with CCR Title 8 section 5144 when the physical distancing requirements are not feasible or maintained.

Investigating and Responding to COVID-19 Cases in the workplace

This will be accomplished by using the **Appendix C: Investigating COVID-19 Cases** form.

Employees who had potential COVID-19 exposure in our workplace will be:

- Informed of their possible exposure to COVID-19 in the workplace while maintaining confidentiality;
- Offered COVID-19 testing at no cost during their working hours
 - Through the District's provider:
 - Kings Industrial Medical Center, 936 G St, Reedley CA 93654, 559-637-4426;
 - Or can attend a local free COVID-19 testing event:
 - Testing event information can be found:
<https://www.co.fresno.ca.us/departments/public-health/covid-19/covid-19-testing-sites> ;
- Provided information on what benefits are available to them; and
- Advised on the mitigation measures taken in the employees' workspace or areas visited.

Exposure to COVID-19 and Close Contact Definition

- Exposure to COVID-19 or close contact with a COVID-19 case means being within six feet of an infected person for a cumulative total of 15 minutes or more over a 24-hour period starting from two days before illness onset (or, for asymptomatic patients, two days prior to test specimen collection) regardless of masks being worn for the duration of the exposure period.

System for Communicating

Our goal is to ensure that we have effective two-way communication with our employees, in a form they can readily understand, and that it includes the following information:

- All employees should report COVID-19 symptoms and possible hazards to their immediate Supervisor or the Superintendent of Operations.
- Employees can report symptoms and hazards without fear of reprisal.
- Employees with medical or other conditions that put them at increased risk of severe COVID-19 illness can make an accommodation request for review by the District Manager.

- Accommodation requests will be evaluated on a case-by-case basis.
- Where testing is not required, employees can access COVID-19 testing at a number of no cost testing events held in Fresno County.
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test.
 - COVID-19 testing is not required for employees who were fully vaccinated before the close contact and do not have symptoms; and
 - for previous COVID-19 cases who have returned to work pursuant to subsection 3205(c)(11)(A) or (B) and have remained free of COVID-19 symptoms, for 90 days after the initial onset of COVID-19 symptoms or, for COVID-19 cases who never developed symptoms, for 90 days after their first positive test.
- Information about COVID-19 hazards employees (including other employers and individuals in contact with our workplace) may be exposed to, what is being done to control those hazards, and our COVID-19 policies and procedures are made available and posted at locations throughout the facility.

Training and Instruction

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards. Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws. This includes any benefits available under legally mandated sick and vaccination leave, if applicable, workers' compensation law, local governmental requirements, our leave policies, and leave guaranteed by contract, and Section 3205.
- The fact that:
 - COVID-19 is an infectious disease that can be spread through the air;
 - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth; and
 - An infectious person may have no symptoms.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing, face coverings, increased ventilation indoors, and respiratory protection decrease the spread of COVID-19, but are most effective when used in combination.
- Our policy for providing respirators, and the right of employees to request a respirator for voluntary use as stated in this program, without fear of retaliation and at no cost to employees. Whenever respirators are provided for voluntary use under this section or section 3205.1 through 3205.4, training will be provided on how to properly wear the respirator, and how to perform a seal check according to the manufacturer's instructions each time a respirator is worn, and the fact that facial hair interferes with the seal.
- Proper use of face coverings when required and the fact that face coverings are not respiratory protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.
- Information on our COVID-19 policy, how to access COVID-19 testing and vaccination; and the fact that vaccination is the most effective means of preventing COVID-19, protecting against both transmission and serious illness or death.
- The conditions under which face coverings must be worn at the workplace and that face coverings are additionally recommended outdoors for people who are not fully vaccinated if six feet of distance cannot

be maintained. Employees can request face coverings from the employer at no cost to the employee and can wear them at work, regardless of vaccination status, without fear of retaliation.

Appendix D: COVID-19 Training Roster will be used to document this training.

Exclusion of COVID-19 Cases

Where we have a COVID-19 case **in the workplace** or had employees who had a close contact with a COVID-19 case in the workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met;
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever we've demonstrated that the COVID-19 exposure is work related. This will be accomplished by following current State and federal mandates and requirements and District benefit policy; and
- Providing employees at the time of exclusion with information on available benefits.

Return-to-Work Criteria

1. EMPLOYEE THAT TESTS POSITIVE FOR COVID-19

- COVID-19 case with COVID-19 symptoms will not return to work until all the following have occurred:
 - At least 24 hours have passed since a fever of 100.4° F or higher has resolved without the use of fever-reducing medications;
 - COVID-19 symptoms have improved; and
 - At least 10 days have passed since COVID-19 symptoms first appeared.
- COVID-19 case who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
- A negative COVID-19 test will not be required for an employee to return to work.

2. EMPLOYEE WITH KNOWN COVID-19 EXPOSURE

- Unvaccinated Employee: who has a close contact or exposure may return to work as follows:
 - Employee who had a close contact but never developed any COVID-19 symptoms may return to work when 10 days have passed since the **last contact**.
- Fully Vaccinated Employee: an employee who was fully vaccinated before the close contact and who does not develop COVID-19 symptoms does not need to quarantine but should monitor for symptoms.
- Any employee (vaccinated or unvaccinated) who subsequently develops symptoms may return to work when 10 days have passed since the onset of symptoms, COVID-19 symptoms have improved and at least 24 hours have passed since a fever of 100.4° F or higher has resolved without the use of fever-reducing medications.

3. EMPLOYEE WITH POSSIBLE COVID-19-LIKE SYMPTOMS

- A vaccinated employee exhibiting some COVID-19-like symptoms **without** known exposure and who has not been tested for COVID-19 can return to work when all the following criteria are met:

- Employee has no known COVID-19 exposure;
 - Employee is completely symptom free;
 - Symptoms did not include shortness of breath/difficulty breathing and or a loss of taste or smell; and
 - At least 24 hours have passed since a fever of 100.4° F or higher has resolved without the use of fever-reducing medications.
- An unvaccinated employee exhibiting some COVID-19-like symptoms **without** known exposure can return to work when the following criteria are met:
 - At least 24 hours have passed since a fever of 100.4° F or higher has resolved without the use of fever-reducing medications;
 - Employee is completely symptom free;
 - Symptoms did not include shortness of breath/difficulty breathing and or a loss of taste or smell; and
 - At least 10 days have passed since COVID-19 symptoms first appeared; or
 - the employee tested negative for COVID-19 using a polymerase chain reaction (PCR) COVID-19 test with specimen taken after the onset of symptoms.

All employees will be strongly encouraged to contact their physician and obtain a COVID-19 test regardless of vaccination status. The District strongly recommends that employees get tested for COVID-19 if exhibiting any COVID-19 symptoms.

We want to minimize unnecessary absence while continuing to protect health of our friends, family and communities. Communicating known exposures is critical to stopping the spread of COVID-19 to other persons. Free testing continues to be available and should be used to prevent further transmission of COVID-19.

4. ORDER TO ISOLATE OR QUARANTINE

- If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.

Reporting, Recordkeeping, and Access

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department;
- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment;
- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b);
- Make our written COVID-19 Prevention Program available at the workplace to employees and to representatives of Cal/OSHA immediately upon request; and
- Use the **Appendix C: Investigating COVID-19 Cases** form to keep a record of and track all COVID-

19 cases. The information will be made available to employees or as otherwise required by law, with personal identifying information removed.

Steve Mulligan, District Manager

Date

Appendix A: Identification of COVID-19 Hazards

All persons, regardless of symptoms or negative COVID-19 test results, will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: offices, meeting rooms, storerooms, entrances, bathrooms, hallways, aisles, walkways, break or eating areas, cool-down areas, and waiting areas.

Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, employees of other entities, members of the public, and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.

Person conducting the evaluation:

Date:

Name(s) of employee that participated:

Interaction, area, activity, work task, process, equipment and material that potentially exposes employees to COVID-19 hazards	Places and times	Potential for COVID-19 exposures and employees affected, including members of the public and employees of other employers	Existing and/or additional COVID-19 prevention controls, including barriers, partitions and ventilation
Truck ULV pesticide applications require two people in a vehicle for safety however employees cannot maintain a distance of six feet.	Various (enclosed vehicle)	Potential employee exposure only to staff in an enclosed vehicle. Increased ventilation by opening windows not possible due to pesticide exposure risk.	No employee will be required to participate in our truck ULV pesticide applications program. Only fully vaccinated staff will be allowed to conduct ULV treatments.
Transportation of vehicles requires two people to be in a vehicle however employees cannot maintain a distance of six feet inside a vehicle.	Various (enclosed vehicle)	Potential employee exposure only to staff member in the vehicle.	Fully vaccinated staff should be selected for vehicle transportation. If a fully vaccinated employee is unavailable both occupants should wear a mask during vehicle transport.
Working on field equipment may require employees to work in close proximity for short periods of time.	Various (outdoors)	Potential employee exposure only when a task requires two or more people and six feet of separation is not possible.	Staff will be encouraged to minimize the amount of time spent in close proximity to other staff to the extent

Interaction, area, activity, work task, process, equipment and material that potentially exposes employees to COVID-19 hazards	Places and times	Potential for COVID-19 exposures and employees affected, including members of the public and employees of other employers	Existing and/or additional COVID-19 prevention controls, including barriers, partitions and ventilation
			possible.
Harvesting mosquito fish may require employees to work in close proximity for short periods of time.	Various (outdoors)	Potential employee exposure only when a harvesting requires two or more people and six feet of separation is not possible.	Staff will be encouraged to minimize the amount of time spent in close proximity to other staff to the extent possible.
The use of the Argo (all-terrain vehicle) will sometimes require two people in the Argo. A distance of six feet separation cannot be maintained.	Various (outdoors)	Potential employee exposure only when Argo use requires two or more people.	Staff will be encouraged to minimize the amount of time spent in close proximity to other staff to the extent possible.

Appendix B: COVID-19 Inspections

Date:

Name of person conducting the inspection:

Work location evaluated:

Exposure Controls	Status	Person Assigned to Correct	Date Corrected
Engineering			
Ventilation system maintenance			
Administrative			
Surface cleaning and disinfection (frequently enough and adequate supplies)			
Hand washing facilities (adequate numbers and supplies)			
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions			
PPE (not shared, available and being worn)			
Face coverings (cleaned sufficiently often)			
Gloves			
Face shields/goggles			
Respiratory protection			

Appendix C: Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

Date:

Name of person conducting the investigation:

COVID-19 Case Investigation Information

Employee (or non-employee*) name:		Occupation (if non-employee, why they were in the workplace):	
Location where employee worked (or non-employee was present in the workplace):		Date investigation was initiated:	
Was COVID-19 test offered?		Name(s) of staff involved in the investigation:	
Date and time the COVID-19 case was last present in the workplace:		Date of the positive or negative test and/or diagnosis:	
Date the case first had one or more COVID-19 symptoms:		Information received regarding COVID-19 test results and onset of symptoms (attach documentation):	

<p>Results of the evaluation of the COVID-19 case and all locations at the workplace that may have been visited by the COVID-19 case during the high-risk exposure period, and who may have been exposed (attach additional information):</p>		
<p>Notice given (within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case) of the potential COVID-19 exposure to:</p>		
<p>All employees who may have had COVID-19 exposure</p>	<p>Date:</p>	
	<p>Names of employees that were notified:</p>	
<p>Independent contractors and other employers present at the workplace during the high-risk exposure period.</p>	<p>Date:</p>	
	<p>Names of individuals that were notified:</p>	

<p>What were the workplace conditions that could have contributed to the risk of COVID-19 exposure?</p>		<p>What could be done to reduce exposure to COVID-19?</p>	
<p>Was local health department notified?</p>		<p>Date:</p>	

*Should an employer be made aware of a non-employee infection source COVID-19 status.

Additional Consideration #1

Multiple COVID-19 Infections and COVID-19 Outbreaks

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

COVID-19 testing

- We will provide COVID-19 testing to all employees in our exposed workplace except for employees who were not present during the period of an outbreak identified by a local health department or the relevant 14-day period. COVID-19 testing will be provided at no cost to employees during employees' working hours.
- COVID-19 testing consists of the following:
 - All employees in our exposed workplace will be immediately tested and then tested again one week later. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the local health department.
 - After the first two COVID-19 tests, we will continue to provide COVID-19 testing of employees who remain at the workplace at least once per week, or more frequently if recommended by the local health department, until there are no new COVID-19 cases detected in our workplace for a 14-day period.
 - We will provide additional testing when deemed necessary by Cal/OSHA.

Exclusion of COVID-19 cases

We will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with our CPP **Exclusion of COVID-19 Cases** and **Return to Work Criteria** requirements, and local health officer orders if applicable.

Investigation of workplace COVID-19 illness

We will immediately investigate and determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with our CPP **Investigating and Responding to COVID-19 Cases**.

COVID-19 investigation, review and hazard correction

In addition to our CPP **Identification and Evaluation of COVID-19 Hazards** and **Correction of COVID-19 Hazards**, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19.

The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards including:
 - Our leave policies and practices and whether employees are discouraged from remaining home when sick.
 - Our COVID-19 testing policies.
 - Insufficient outdoor air.
 - Insufficient air filtration.
 - Lack of physical distancing.
- Updating the review:
 - Every thirty days that the outbreak continues.
 - In response to new information or to new or previously unrecognized COVID-19 hazards.
 - When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and review. We will consider:

- Moving indoor tasks outdoors or having them performed remotely.
- Increasing outdoor air supply when work is done indoors.
- Improving air filtration.
- Increasing physical distancing as much as possible.
- Respiratory protection.
- Suspending operations.

Notifications to the local health department

- Immediately, but no longer than 48 hours after learning of three or more COVID-19 cases in our workplace, we will contact the local health department for guidance on preventing the further spread of COVID-19 within the workplace.
- We will provide to the local health department the total number of COVID-19 cases and for each COVID-19 case, the name, contact information, occupation, workplace location, business address, the hospitalization and/or fatality status, and North American Industry Classification System code of the workplace of the COVID-19 case, and any other information requested by the local health department. We will continue to give notice to the local health department of any subsequent COVID-19 cases at our workplace.

Additional Consideration #2

Major COVID-19 Outbreaks

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

COVID-19 testing

We will provide twice a week COVID-19 testing, or more frequently if recommended by the local health department, to all employees present at our exposed workplace during the relevant 30-day period(s) and who remain at the workplace. COVID-19 testing will be provided at no cost to employees during employees' working hours.

Exclusion of COVID-19 cases

We will ensure COVID-19 cases and employees with COVID-19 exposure are excluded from the workplace in accordance with our CPP **Exclusion of COVID-19 Cases** and **Return to Work Criteria**, and any relevant local health department orders.

Investigation of workplace COVID-19 illnesses

We will comply with the requirements of our CPP **Investigating and Responding to COVID-19 Cases**.

COVID-19 hazard correction

In addition to the requirements of our CPP **Correction of COVID-19 Hazards**, we will take the following actions:

- In buildings or structures with mechanical ventilation, we will filter recirculated air with Minimum Efficiency Reporting Value (MERV) 13 or higher efficiency filters if compatible with the ventilation system. If MERV-13 or higher filters are not compatible with the ventilation system, we will use filters with the highest compatible filtering efficiency. We will also evaluate whether portable or mounted High Efficiency Particulate Air (HEPA) filtration units, or other air cleaning systems would reduce the risk of transmission and implement their use to the degree feasible.
- We will determine the need for a respiratory protection program or changes to an existing respiratory protection program under CCR Title 8 section 5144 to address COVID-19 hazards.
- We will evaluate whether to halt some or all operations at our workplace until COVID-19 hazards have been corrected.
- Implement any other control measures deemed necessary by Cal/OSHA.

Notifications to the local health department

We will comply with the requirements of our **Multiple COVID-19 Infections** and **COVID-19 Outbreaks-Notifications to the Local Health Department**.