



Coachella Valley Mosquito and Vector Control District

43420 Trader Place, Indio, CA 92201 | (760) 342-8287 | cvmosquito.org

Board of Trustees Meeting Via Zoom

Tuesday, February 9, 2021

6:00 p.m.

AGENDA

The Board of Trustees will take action on all items on the agenda.

Materials related to an agenda item that are submitted to the Board of Trustees after distribution of the agenda packets are available for public inspection in the Clerk of the Board's office during normal business hours and on the District's website.

In the interest of maintaining appropriate social distancing and to comply with orders issued by Governor Newsom, the Board encourages the public to participate in this meeting via Zoom by calling 1-888-475-4499 (toll-free), Meeting ID: [812 1465 1363](https://us02web.zoom.us/j/81214651363) or click this link to join: <https://us02web.zoom.us/j/81214651363>. If you would like to comment on the agenda item or subject matter within the jurisdiction of the Board, please send an email to the Clerk of the Board by 3:30 p.m. on February 9, 2021, at gmorales@cvmvcd.org.

Assistance for those with disabilities: If you have a disability and need accommodation to participate in the meeting, please call the Clerk of the Board at (760) 342-8287 for assistance so the necessary arrangements can be made.

- 1. Call to Order** – Benjamin Guitron, President
- 2. Introduction of New Trustee and Oaths of Office**
- 3. Pledge of Allegiance**
- 4. Roll Call**

5. Motion to Excuse Absences

6. Confirmation of Agenda

7. Public Comments

Those wishing to address the Board should send an email to the Clerk of the Board by 3:30 p.m. on February 9, 2021, at gmorales@cvmvcd.org.

A. **PUBLIC Comments — AGENDA ITEMS:** Persons wishing to address the Board on agenda items are requested to do so at this time. When addressing the Board, please state your name and address for the record. In order to conduct a timely meeting, a three-minute time limit per person per item has been established.

B. **PUBLIC Comments — NON-AGENDA ITEMS:** Persons wishing to address the Board on items not appearing on the agenda are requested to do so at this time. When addressing the Board, please state your name and address for the record. In order to conduct a timely meeting, a three-minute time limit per person has been established.

8. Announcements

General Manager's Report – **Jeremy Wittie, M.S., General Manager**

9. Board Reports

A. President's Report – **Benjamin Guitron, President**

Executive Committee oral report and Minutes for January 25, 2021 meeting **(Pg. 5)**

B. Finance Committee – **Clive Weightman, Treasurer**

Finance Committee oral report and Minutes for January 12, 2021 meeting **(Pg. 7)**

10. Items of General Consent

The following items are routine in nature and may be approved by one blanket motion upon unanimous consent. The President or any member of the Board of Trustees may request an item be pulled from Items of General Consent for a separate discussion.

A. Minutes for January 12, 2021 Board Meeting **(Pg. 10)**

B. Approval of expenditures for January 9, 2021 to February 5, 2021 **(Pg. 21)**

C. Informational Items:

- Financials **(Pg. 22)**
- Correspondence **(Pg. 36)**

- Board Business Log (**Pg. 40**)
- Integrated Vector Management (IVM) pre-recorded presentations: *not included this period*

11. Old Business

- A. Discussion and/or approval of Resolution 2021-02, Adopting Employee Pay Schedule, in conformance with California Code of Regulations, Title 2, Sections 570.5 and 571 – **Crystal Moreno, M.S., Human Resources Manager (Pg. 42)**
- B. Approval to renew the annual agreement with Salton Sea Aerial Services, Inc. to conduct both aerial adulticiding and larviciding aerial applications; Budgeted; *Funds Available* – **Roberta Dieckmann, Operations Manager (Pg. 47)**

12. New Business

- A. Discussion and or/approval to extend the contract for one year with Fedak & Brown, LLP., for auditing services – **David l'Anson, Administrative Finance Manager (Pg. 50)**
- B. Discussion and or/approval for Ames Construction to locate CV Link Temporary Office/ Yard on District Property – **David l'Anson, Administrative Finance Manager (Pg. 59)**

13. Closed Session Public Comments

Persons wishing to address the Board on closed session items are requested to do so at this time. When addressing the Board, please state your name and address for the record. In order to conduct a timely meeting, a three-minute time limit per person per item has been established.

Closed Session (s):

A. Conference with Labor Negotiators pursuant to Government Code Section 54957.6

Agency Designated Representatives: Lena D. Wade, Crystal Moreno, and David l' Anson.

Employee Organizations: California School Employees Association and Teamsters Local 911.

B. Conference with Real Property Negotiators pursuant to Government Code section 54956.8.

Property: 83733 Avenue 55, Thermal, California

Agency Negotiator: Jeremy Wittie, General Manager

Negotiating Party: Coachella Valley Unified School District

Under Negotiation: Price and terms of payment

14. Comments by General Counsel

15. Trustee Comments, Requests for Future Agendas Items, Travel, and/ or Staff Actions

The Board may not legally take action on any item presented at this time other than to direct staff to investigate a complaint or place an item on a future agenda unless (1) by a majority vote, the Board determines that an emergency situation exists, as defined by Government Code Section 54956.5, or (2) by a two-thirds vote, the board determines that the need for action arose subsequent to the agenda being posted as required by Government Code Section 54954.2(a). Each presentation is limited to no more than three minutes.

16. Adjournment

At the discretion of the Board, all items appearing on this agenda, whether or not expressly listed for action, may be deliberated and may be subject to action by the Board.



Certification of Posting

I certify that on February 5, 2021, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Trustees of the Coachella Valley Mosquito & Vector Control District and on the District’s website, said time being at least 72 hours in advance of the meeting of the Board of Trustees (Government Code Section 54954.2)

Executed at Indio, California, on February 5, 2021.

Graciela Morales, Clerk of the Board

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Executive Committee Meeting Via Zoom Minutes

TIME AND DATE: 10:00 a.m. Monday, January 25, 2021

LOCATION: 43420 Trader Place, Indio, CA 92201

TRUSTEES PRESENT:

Indio	Benjamin Guitron, President
Palm Desert	Doug Walker, Vice President
County at Large	Bito Larson, Secretary
Indian Wells	Clive Weightman, Treasurer

ABSENT:

None

Members of the Public Present: Mr. Brad Anderson

OTHERS PRESENT:

Jeremy Wittie, M.S., General Manager
Graciela Morales, Clerk of the Board

1. Call to Order: *President De Klotz called the meeting to order at 10:01 a.m.*

2. Roll Call: *Roll call indicated three of three Committee members were present.*

3. Confirmation of Agenda: *There was consensus to approve the agenda as presented.*

4. Public Comments – *Mr. Anderson stated there is high mosquito abundance in his neighborhood and the city of Rancho Mirage and that he hopes we are addressing the issue.*

5. Review of February 9, 2021, Draft Board Meeting Agenda

The draft February Board meeting agenda was reviewed by the Committee. It was recommended that Jeremy Wittie, General Manager, introduces Department Managers during the announcements agenda item so that new Trustees know who they are. It was also suggested to have Bobbye Dieckmann, Operations Manager, give a presentation on her department's key objectives for the year. Jeremy stated all Department Managers have been asked to prerecord a presentation of their department's key objectives for the March Board meeting.

6. Discussion of the District's Excess Real Property - Per the Strategic Implementation Plan

The Committee and staff had a brief discussion and the Committee directed staff to conduct a survey to seek interested members of the ad hoc committee and then add this item to the March 2021 Board meeting agenda.

7. Review of Trustee Bylaws

Committee members and staff discussed it may be necessary to update the Bylaws as they had not been reviewed/updated since they were last adopted in 2013. A discussion ensued. It was decided the Bylaws would be reviewed by each Committee member and comments would be sent to the Clerk of the Board. This item would be added to the February 2021 Executive meeting agenda for further review and recommendation to the Board in March 2021.

8. Trustee/Staff Comments - None.

9. Confirmation of Next Meeting

The next meeting was scheduled for Friday, February 26 at 10:00 a.m.

10. Adjournment

The meeting was adjourned at 10:41 a.m.

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

**Finance Committee Meeting Via Zoom
Minutes**

TIME: 4:30 p.m. **DATE:** January 12, 2021

LOCATION: 43420 Trader Place Indio, CA 92201

COMMITTEE MEMBERS PRESENT:

Indian Wells	Clive Weightman
Rancho Mirage	Isaiah Hagerman
County at Large	Bito Larson

STAFF PRESENT:

Jeremy Wittie, M.S., General Manager
David l'Anson, Administrative Finance Manager
Graciela Morales, Executive Assistant/Clerk of the Board

MEMBERS OF THE PUBLIC PRESENT:

Mr. Brad Anderson

1. Call to Order: *Treasurer Weightman called the meeting to order at 4:30 p.m.*

2. Roll Call: *Roll call indicated three (3) Committee members out of three (3) were present.*

3. Confirmation of Agenda: *On a motion from Trustee Hagerman seconded by Trustee Larson and passed by the following roll call vote, the Committee approved the Agenda as presented. It was noted Treasurer Weightman would be making a Trustee comment when the appropriate agenda item was called.*

Ayes: Treasurer Weightman, President De Klotz, Trustees Hagerman, and Larson.

Noes: None.

Abstained: None.

Absent: None.

4. Public Comments: *Mr. Anderson commented his public comments were not being recorded correctly and he referred Trustees to read his public comments submitted for tonight's Board meeting.*

5. Items of General Consent:

Approval of Minutes from November 10, 2020, Finance Committee Meeting

On a motion from Trustee Hagerman seconded by Trustee Larson, and passed by the following roll call votes, the Committee approved the minutes as presented.

Ayes: Treasurer Weightman, Trustees Hagerman, and Larson.

Noes: None.

Abstained: None.

Absent: None.

6. Discussion and/or Review:

- A. Review of Check Report from Abila MIP for the period of November 11, 2020, to January 8, 2021

The Check Report was reviewed by Committee members and staff.

- B. CalCard Charges – December 22, 2020

The CalCard monthly statement was reviewed by Committee members and staff. Questions regarding specific charges were brought forward by Trustees and staff provided more information.

- C. Review of November and December 2020 Financials and Treasurers Report

The Committee and staff reviewed the Financials and Treasurers Report.

7. Old Business:

- A. None.

8. New Business

- A. Review of the District's Audit Report for Fiscal Years Ended June 30, 2020, and 2019 (see separate attachment).

David I'Anson, Administrative Finance Manager led a presentation on the highlights of the audit report.

9. Schedule Next Meeting: *The next Finance Committee meeting was scheduled via Zoom for Tuesday, February 9, 2021, at 4:30 p.m.*

10. Trustee and/or Staff Comments/Future Agenda Items:

Treasurer Weightman and David I'Anson recapped the recently revised Investment Policy.

11. Adjournment: *The meeting was adjourned by Treasurer Weightman at 5:09 p.m.*



GENERAL CONSENT

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

**Board of Trustees Meeting Via Zoom
Minutes**

MEETING TIME: 6:00 p.m. Tuesday, January 12, 2021

LOCATION: 43420 Trader Place, Indio, CA 92201- Via Zoom

TRUSTEES PRESENT

VICE PRESIDENT: Doug Hassett	La Quinta
SECRETARY: Doug Walker	Palm Desert
TREASURER: Clive Weightman	Indian Wells
Mark Carnevale	Cathedral City
Denise Delgado	Coachella
Bito Larson	County at Large
Gary Gardner	Desert Hot Springs
Ben Guitron	Indio
Dr. Doug Kunz	Palm Springs
Isaiah Hagerman	Rancho Mirage

TRUSTEES ABSENT

None

STAFF AND GENERAL COUNSEL PRESENT

Jeremy Wittie, General Manager
Lena Wade, Legal Counsel, SBEMP
Crystal Moreno, Human Resources Manager
David I'Anson, Administrative Finance Manager
Edward Prendez, Information Technology Manager
Jennifer Henke, Laboratory Manager
Roberta (Bobbye) Dieckmann, Operations Manager
Kim Hung, Vector Ecologist
Mike Martinez, Field Supervisor
Olde Avalos, Field Supervisor
Tammy Gordon, Public Information Officer
Graciela Morales, Executive Assistant/Clerk of the Board

Other staff members joined the zoom meeting as well.

- 1. Call to Order** *Vice-President Hassett called the meeting to order at 6:02 p.m.*
- 2. Introduction of New Trustees and Oaths of Office** *Jeremy Wittie, General Manager, introduced newly appointed Trustees Denise Delgado and Mark Carnevale. Graciela*

Morales, Clerk of the Board, administered oaths of office for newly appointed and re-appointed Trustees.

3. Pledge of Allegiance *Trustee Guitron led the Pledge of Allegiance.*

4. Recognition

A. Recognition honoring outgoing Trustees, Franz De Klotz, Philip Bautista, and Sergio Espericueta for their dedication and service to the District – *Doug Hassett, Vice President, and Jeremy Wittie, General Manager, recognized outgoing Trustees and thanked them for their years of service.*

B. Proclamation in honor of Anita Jones for her 20 years of service to the District – *Doug Hassett, Vice President, and Jeremy Wittie, General Manager, thanked Anita for her years of service and wished her a farewell in her retirement.*

5. Roll Call *At roll call, ten (10) Trustees out of eleven (11) were present. The seat for a Trustee representing the County-at-Large is vacant.*

6. Motion to Excuse Absences *N/A*

7. Confirmation of Agenda

Vice President Hassett asked the Board if anyone thought there was a need to make any changes to the order of the Agenda. After not hearing any, the Agenda was confirmed as presented.

8. Public Comments

Four written public comments/letters were received from Mr. Brad Anderson. His letters were distributed to Trustees and are attached for the record.

9. Announcements

General Manager's Report - Jeremy Wittie, General Manager, congratulated Crystal Moreno in her new role as Human Resources Manager; gave an update regarding COVID-19 case statistics, procedures and protocols the District is following to help keep staff safe; upcoming COVID vaccine policy; the Annual Report will be available in February; annual environmental compliance reports are being prepared; departmental goals and budget calendar are being developed; a strategic plan update is coming in the coming months; and welcomed all to attend Anita's retirement celebration via Zoom.

10. Board Reports

A. President's Report:

Secretary Doug Walker stated the Executive Committee had held its meeting as usual prior to the Board meeting and had reviewed the draft agenda and revised the agenda as needed.

- B. Finance Committee Oral Report and Audit Report from Chris Brown of Fedak & Brown, LLP., Auditors:

Treasurer Weightman reported the Finance Committee had held its meeting before the Board meeting to review the check report, CalCard charges, and financials for November and December 2020. Treasurer Weightman went over the General Fund Operational Cash Flow Chart noting we are running slightly favorable. There is a timing issue on expenses related to payroll and other administrative-type of expenses but this is anticipated. He also commented the Finance Committee had reviewed the Audit Report and he was pleased to report the District had a favorable and clean audit. Mr. Weightman also shared the upcoming budget cycle is upon us and suggested all Trustees add the dates to their calendars as their participation in developing the budget is important.

Mr. Chris Brown of Fedak & Brown reported on the results of the District's favorable audit.

11. Items of General Consent

The following items are routine in nature and may be approved by one blanket motion upon unanimous consent. Any member of the Board may request an item be pulled from Items of General Consent for a separate discussion.

- A. Minutes for November 10, 2020 Board Meeting
- B. Approval of expenditures for November 7, 2020, to January 8, 2021
- C. Informational Items:
- Financials
 - Correspondence
 - Board Business Log
 - AB 1234 Ethics Training and Mandatory Sexual Harassment Prevention Training for Local Agency Officials – **Graciela Morales, Clerk of the Board**
 - Semi-Annual Research Reports from the University of California, Riverside and U.S. Department of Agriculture for 2020 **Jennifer Henke, M.S., Laboratory Manager**
 - Staff report summary – Entomological Society of America Annual Conference, November 11-25, 2020, online
 - Integrated Vector Management (IVM) pre-recorded presentations: *not included this period*
 - Departmental Reports: Human Resources; Finance; Information Technology; Laboratory & Surveillance Control; Operations; and Public Outreach

Vice President Hassett asked if any member of the Board would like to pull any specific item for discussion. There was no further separate discussion.

On motion from Trustee Gardner, seconded by Trustee Hagerman, and passed by the following roll call votes, the Board of Trustees approved all Items of General Consent.

Ayes: Vice-President Hassett; Trustees, Delgado, Gardner, Guitron, Hagerman, Kunz, Larson, Walker, and Weightman.

Noes: None.

Abstained: Trustee Carnevale abstained from approving the minutes.

Absent: None.

12. Old Business - None

13. New Business

A. Nomination and election of Board Officers for the 2021 Calendar Year – ad hoc Nomination Committee

Vice-President Hassett introduced the slate of officers for the new year. Trustee Hassett entertained other motions from the floor for any other nominations or changes to the slate. Hearing none, Mr. Hassett proceeded to ask for a motion to approve the slate as presented.

On motion from Trustee Carnevale, seconded by Trustee Kunz, and passed by the following roll call votes, the Board of Trustees approved the slate of officers for 2021 as presented.

Ayes: Vice-President Hassett; Trustees, Carnevale, Delgado, Gardner, Guitron, Hagerman, Kunz, Larson, Walker, and Weightman.

Noes: None.

Abstained: None.

Absent: None.

At this point, Vice-President Hassett turned over the control of the meeting to new Board President, Mr. Benjamin Guitron.

- B. Discussion and/or approval of a 2% COLA adjustment and a 5% Special Merit Pay for the General Manager's evaluation period ending December 2020 - ad hoc Negotiations Committee

President Guitron thanked Trustees for entrusting the new Executive Officers in their new offices. Mr. Guitron stated the ad hoc Negotiations Committee had met, consulted with General Counsel Lena Wade, and supported the compensation presented for approval. Trustee Kunz clarified he was not a member of the Committee. Trustee Hagerman commented on his observation that perhaps the timeline should be adjusted when terms are up for expiration as to not seek the vote of new Trustees that just joined the Board to vote on something they did not participate in. Trustee Walker suggested the Executive Committee looks at this to see if they can recommend an approach to this. Mr. Walker also commended Mr. Wittie on his performance, even amidst the challenging times we are going through.

On motion from Trustee Hagerman, seconded by Trustee Hassett, and passed by the following roll call votes, the Board of Trustees approved Item 13B.

Ayes: President Guitron, Trustees; Gardner, Hagerman, Hassett, Kunz, Larson, Walker, and Weightman.

Noes: None.

Abstained: Trustees Carnevale and Delgado.

Absent: None.

- C. Discussion and/or approval of the District's Investment Policy and Resolution 2021-01 - David l'Anson, Administrative Finance Manager

David l'Anson, Administrative Finance Manager, went over the policy noting some changes that were done from the previous version.

On motion from Trustee Walker, seconded by Trustee Weightman, and passed by the following roll call votes, the Board of Trustees approved Item 13C.

Ayes: President Guitron, Trustees; Gardner, Hagerman, Hassett, Kunz, Larson, Walker, and Weightman.

Noes: None.

Abstained: Trustees Carnevale and Delgado.

Absent: None.

14. Closed Session Public Comments

Persons wishing to address the Board on closed session items are requested to do so at this time. When addressing the Board, please state your name and address for the record. In order to conduct a timely meeting, a three-minute time limit per person per item has been established.

There were no public comments for Closed Session items.

Closed Session:

A. Conference with Labor Negotiators pursuant to Government Code Section 54957.6

Agency Designated Representatives: Lena D. Wade, Crystal Moreno, and David I' Anson.

Employee Organizations: California School Employees Association and Teamsters Local 911.

B. Conference with Real Property Negotiators pursuant to Government Code section 54956.8.

Property: 83733 Avenue 55, Thermal, California

Agency Negotiator: Jeremy Wittie, General Manager

Negotiating Party: Coachella Valley Unified School District

Under Negotiation: Price and terms of payment

Upon returning from Closed Session, Lena Wade, General Counsel announced there was no reportable action on any of the above listed Closed Sessions.

15. Comments by General Counsel

Lena Wade, General Counsel announced the Benefit Assessment Appeal Committee had formed and their recommendation to the Board will be forthcoming.

16. Trustee Comments, Requests for Future Agendas Items, Travel, and/ or Staff Actions

Trustee Walker welcomed new Trustees Delgado and Carnevale.

17. Adjournment – President Guitron adjourned at 7:48 p.m.

Benjamin Guitron
President

Doug Walker
Vice President

From: [Brad Anderson](#)
To: [Graciela Morales](#)
Cc: [Edward Prendez](#)
Subject: Written Comments - CVMVCD Board of Trustees Meeting (Jan 12, 2021)
Date: Tuesday, January 12, 2021 3:21:48 PM

January 12, 2021

Coachella Valley Mosquito and Vector Control District (CVMVCD)
43420 Trader Pl.
Indio, CA. 92201
760.342.8287 - www.cvmvcd.org

Re: Written letter to be entered in to the Public record for January 12, 2021 CVMVCD Board of Trustees Meeting - Item: 13.C (Investment policy re-write)

Dear CVMVCD Board of Trustees,

Please be advised that the appearance of the CVMVCD administration Investment policy (re-writing) will be seen as very questionable and suspicious.
Please consider stopping this action of changing established policy during a Preceived Health crisis.

Sincerely,

From: [Brad Anderson](#)
To: [Graciela Morales](#)
Cc: [Edward Prendez](#)
Subject: Written Comments - January 12, 2021 CVMVCD 6:PM Meeting
Date: Tuesday, January 12, 2021 3:22:03 PM

January 12, 2021

Coachella Valley Mosquito and Vector Control District (CVMVCD)
43420 Trader Pl.
Indio, CA. 92201
760.342.8287 - [www. cvmvcd.org](http://www.cvmvcd.org)

Re: Written letter to be entered in to the Public record for the January 12, 2021 CVMVCD Board of Trustees Meeting- Item: 13.B (Jeremy Wittie)

Dear CVMVCD Board of Trustees,

The continued growth of diseases being spread by established Vectors within the Coachella Valley Mosquito and Vector Control District (CVMVCD) service areas are directly related to the current CVMVCD General Manager (Jeremy Wittie) poor administrative performance. I've detailed prior Incidents in earlier letters addressed to this Board of Mr. Wittie's disappointing work performance that have place Resident's at Increased risks of harm from disease.

This prior year has been even worse for any reasonable person to defend themselves from Mosquitoes due to the mismanagement of the CVMVCD that have disappointed its Resident's and Guests from effective Vector Control services.

Please consider actions to not reward poor management performance with tax collected dollars for services that were never delivered.

Sincerely,

From: [Brad Anderson](#)
To: [Graciela Morales](#)
Cc: [Edward Prendez](#)
Subject: Written Comments (CVMVCD January 12, 2021 6:PM Meeting)
Date: Tuesday, January 12, 2021 3:22:18 PM

January 12, 2021

Coachella Valley Mosquito and Vector Control District (CVMVCD)
43420 Trader Pl.
Indio, CA. 92201
760.342.8287 - www.cvmvcd.org
Attn: Clerk of the Board (Graciela Morales)

Re: Written letter to be entered in to the Public record for January 12, 2021 CVMVCD Board of Trustees Meeting - Item: 4.B (Anita Jones)

Dear CVMVCD Board of Trustees,

Please be advised that the services of long time CVMVCD administration staff employee "Anita Jones" was mixed with grave turmoil at the Coachella Valley Mosquito and Vector Control District (CVMVCD) with a Riverside County Grand Jury Investigation and many other employee centered precived Investigations.

Having first hand experience with the operations of the CVMVCD administration staff and the direct involvement of the Human Resources department officials (Anita Jones). Its well known that her actions to deceive Information related to Investigations and potential remedies were damaging to the health and safety of a Coachella Valley Resident/targeted employee for retaliation.

The CVMVCD should discourage having "Only" administrative staff use the greatest share of tax collected dollars (Tuition Reimbursement) for the sole purpose of employment advancements. Such "Unfair" practices are normalized from the years of said mentioned financial Incentives that CVMVCD employee Anita Jones was able to used for favor to hold and displaced others for employment opportunities.

Please honor the retirement of this CVMVCD administration staff member and rest assured that others are standing to be entered in to similar situations that are entrenched into the CVMVCD operations.

Sincerely,

From: [Brad Anderson](#)
To: [Graciela Morales](#)
Cc: [Edward Prendez](#)
Subject: Written Comments -CVMVCD Meeting January 12, 2021 - 6:PM
Date: Tuesday, January 12, 2021 3:21:18 PM

January 12, 2021

Coachella Valley Mosquito and Vector Control District (CVMVCD)
43420 Trader Pl.
Indio, CA. 92201
760.342.8287 - www.cvmvcd.org

Re: Written letter to be entered in to the Public record for January 12, 2021 CVMVCD Board of Trustees Meeting - Item: 8.B (Non-agenda Public comment)

Dear CVMVCD Board of Trustees,

Please be advised that prior Coachella Valley Mosquito and Vector Control District (CVMVCD) Public meetings have recorded (Minutes) Public testimony in such a matter that is has No understanding to selected Agenda Items and vague in its presentation. As this organization is aware, it was dictated that Public comments would not be accepted while the Board is considering the agenda Item(s) - with that racial change, it allowed Public testimony to not be recorded with the topic (agenda Item) and has disenchanted the Public from being accurately heard and recorded in the Public record.

Please be on notice - that the CVMVCD administration has allowed this citizens contact Information to be printed in the official Public Record (Board packet). As you are aware, I've made prior requests for complete Names and Citys to be used to establish if indeed mail and phone calls that were received from external sources that were added to the CVMVCD board packets were accurate. But was told that Resident's contact Information would not be disclosed to the general Public. But this disclosure of my contact Information which has been shared by the CVMVCD administration in past event's as well - has the appearance of being performed puposely and may not be policy?

Please consider Investigating these claims with your legal counsel to conclude a defense against these established facts.

Sincerely,



FINANCE REPORTS

Coachella Valley Mosquito and Vector Control District

Checks Issued for the Period of:

January 9 - February 5, 2021

Check No	Payable To	Description	Check Amount	Total Amount
	Payroll Disbursement	January 22, 2021	236,605.26	
	Payroll Disbursement	February 5, 2021	181,291.17	
				417,896.43
Pre-Approved Expenditures Utilities/Benefits:				
43297	ICMA Retirement Trust	Deferred Compensation Contributions: 12/11 , 12/23/2020, 1/8/2021	28,269.44	
43302	CalPERS - Retirement Acct	State Retirement Contributions: 12/11, 12/23/2020	112,303.64	
43303	CalPERS Healthcare Acct	Healthcare Retired/Active 2/2021	79,272.03	
43318	ICMA Retirement Trust	Deferred Compensation Contributions: 1/22/2021	9,466.46	
43322	Principal Life Insurance	Dental/Life Insurance 2/2021	9968.74	
43326	Standard Insurance Company	LTD Premium 2/2021	3,091.90	
43330	Vision Service Plan	Vision Care Plan 2/2021	935.52	
				243,307.73
Pre-Approved Expenditures less than \$10,000.00:				
43296	Association Reserves - Inland Empire, LLC	Professional Services	3,600.00	
43298	Antonio Molina	Tuition Reimbursement	2,241.37	
43299	Pitney Bowes Purchase Power	Contract Services	1,005.00	
43300	Shasta Fire Protection, Inc.	Permits, Licences & Fees	1,200.00	
43301	Slovak Baron Empey Murphey & Pinkney LLP	Attorney Fees	4,000.00	
43305	Abila	Contract Services	1,820.00	
43306	Advance Imaging Systems	Contract Services	273.61	
43307	Airgas	Dry Ice	185.15	
43308	American Engraving Co.	Office Supplies	357.07	
43309	Cintas Corporation	Uniform Expense	not used	
43310	Cintas Corporation	Uniform Expense	3,324.80	
43311	Clean Excel	Janitorial Services	6,751.00	
43312	Cooperative Personnel Services HR Consulting	Professional Development	3,000.00	
43313	CSI Ceja Security International	Security Patrol Services	2,150.00	
43314	Desert Alarm	Burglar & Fire Alarm Monitoring Services	1,019.70	
43315	Equipment Direct	Safety Expense	463.76	
43316	Home Depot Pro	Safety Expense	593.95	
43319	Indio Emergency Medical Group	Physician Fees	135.00	
43320	Napa Auto & Truck Parts	Vehicle Parts & Supplies	221.68	
43321	Praxair Distribution, Inc.	Cylinder Rentals	57.94	
43325	Slovak Baron Empey Murphey & Pinkney	Attorney Fees	4,000.00	
43327	Veolia ES Technical Solutions, LLC	Operating Supplies	87.85	
43328	UPS	Postage	94.67	
43329	Verizon Connect	Contract Services	1,140.00	
				37,722.55
Cash - California Bank & Trust Checking				
				37,722.55
Cash - California Bank & Trust Checking				
43304	U.S. Bank	CalCard 1/22	97,816.96	
43317	Icahn School of Medicine at Mount Sinai	Research Project	42,467.00	
43323	The Regent of U.C. Davis	Research Project	37,209.80	
43324	The Regent of U.C. Riverside	Research Project	70,525.00	
				248,018.76
Cash - California Bank & Trust Check Run Total to be Approved				
				248,018.76
Total Expenditures: January 9 - February 5, 2021				946,945.47

Ben Guitron, President

Clive Weightman, Treasurer

Coachella Valley Mosquito and Vector Control District
FINANCES AT A GLANCE
ALL FUNDS COMBINED
For the Month Ended January 31, 2021
PRELIMINARY

	Beginning of the Month	Change During the Month	End of the Month
INVESTMENTS	9,368,024	4,510,788	13,878,812
CASH	141,152	(51,526)	89,626
INVESTMENTS & CASH	9,509,175	4,459,262	13,968,438
CURRENT ASSETS	1,424,061	(47,046)	1,377,015
FIXED ASSETS	10,177,671	-	10,177,671
OTHER ASSETS	5,511,357	-	5,511,357
TOTAL ASSETS	26,622,265	4,412,216	31,034,481
TOTAL LIABILITIES	5,536,916	(10,209)	5,526,707
TOTAL DISTRICT EQUITY	21,085,349	4,422,425	25,507,774
TOTAL LIABILITIES & EQUITY	26,622,265	4,412,216	31,034,481
RECEIPTS			
		\$ 5,069,924	
CASH DISBURSEMENTS			
Payroll	\$ 451,626		
General Admin	\$ 159,035		
Total Cash Disbursements		\$ (610,661)	
NON-CASH ENTRIES:			
Accrual Modifications - Changes in A/P, A/R & Pre-paid insurance		\$ (47,046)	
Change during Month - Excess of Cash over Receipts & Non-Cash Adjustments		\$ 4,412,216	

CVMVCD

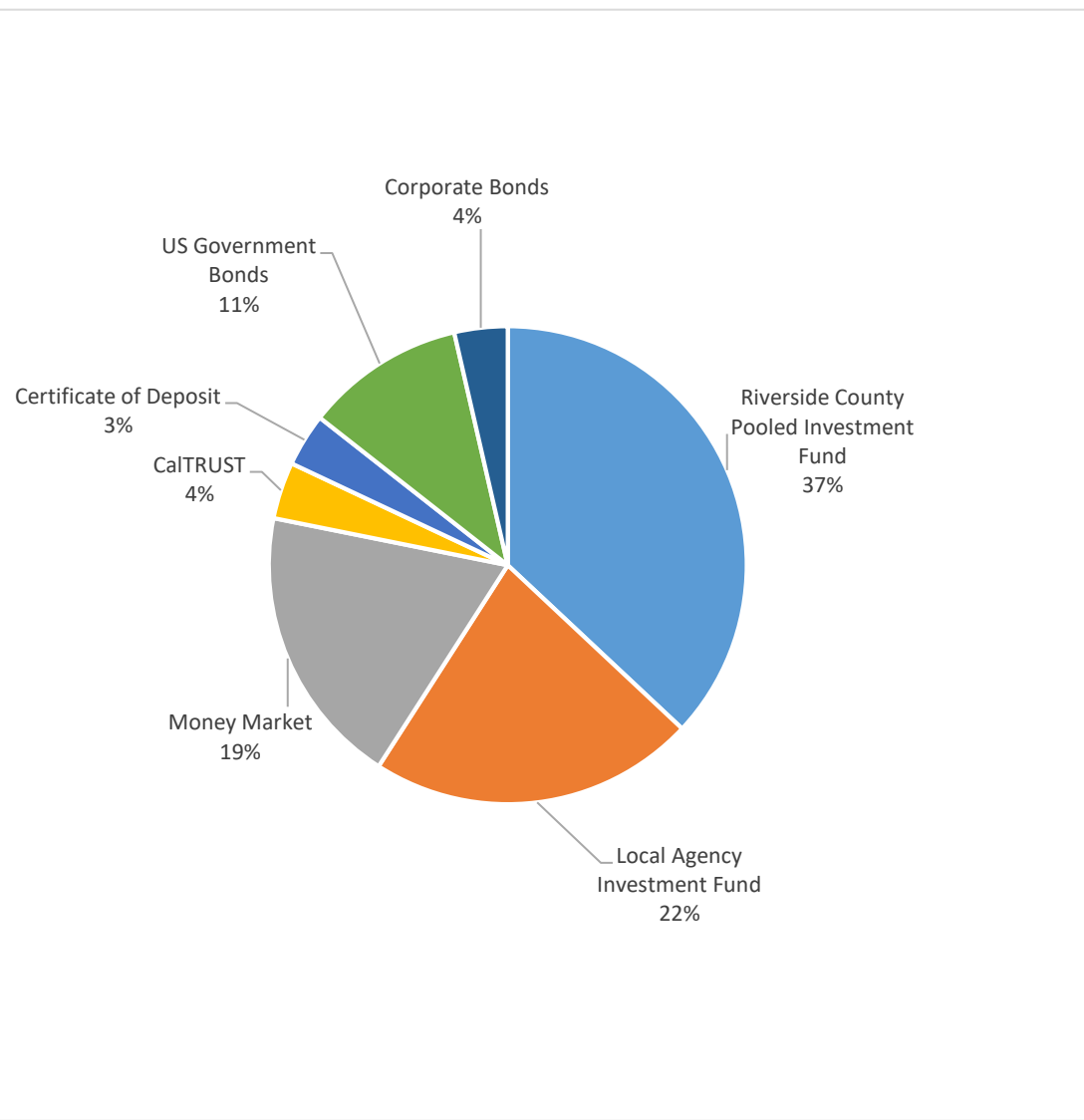
Cash Journal - deposits
From 1/1/2021 Through 1/31/2021

<u>Effective ...</u>	<u>Transaction Description</u>	<u>Deposits</u>	<u>Payee/Recipient Name</u>
1/1/2021	RDA	2,772,042.01	Riverside County
1/8/2021	Pool Testing	3,420.00	Riverside County Department of Environmental Health
1/15/2021	LAIF Interest	6,901.28	Local Agency Investment Fund
1/15/2021	Pool Testing	1,680.00	Riverside County Department of Environmental Health
1/28/2021	Benefit Assessment	1,217,590.23	Riverside County
1/28/2021	January - CalCard Rebate	7,404.77	US Bank
1/31/2021	January	74.57	California Bank & Trust
1/31/2021	January	12.06	First Foundation Bank
1/31/2021	January	1,038,081.76	Riverside County
1/31/2021	January - Benefit Assessment handbills	80.40	
1/31/2021	January - CY Supplemental	<u>22,636.44</u>	Riverside County
Report Total		<u>5,069,923.52</u>	

**COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
INVESTMENT FUND BALANCES AS OF JANUARY 31, 2021**

INSTITUTION	IDENTIFICATION	Issue Date	Maturity Date	YIELD	General Fund	Thermal Capital Fund	Capital Equipment Replacement Fund	Capital Facility Replacement Fund	BALANCE
LAIF	Common Investments			0.46%	2,800,879	14,693	59,925	192,226	\$ 3,067,723
Riverside County	Funds 51105 & 51115			0.35%	4,686,368	24,584	100,265	321,628	\$ 5,132,845
CalTRUST	Medium Term Fund			0.20%	486,774	2,554	10,415	33,408	\$ 533,150
CA Bank & Trust	Market Rate			0.09%	2,285,833	11,991	48,905	156,878	\$ 2,503,607
First Foundation	Market Rate			0.10%	131,009	687	2,803	8,991	\$ 143,490
BMW Bank	Certificate of Deposit	11/20/2020	11/20/2025	0.50%			59,760	189,240	\$ 249,000
State BK of India	Certificate of Deposit	11/23/2020	11/24/2025	0.55%			59,760	189,240	\$ 249,000
Federal Home Ln	US Government Bonds	11/24/2020	11/24/2025	0.63%			180,000	570,000	\$ 750,000
Federal Natl Mtg Assn	US Government Bonds	11/25/2020	11/25/2025	0.63%			180,000	570,000	\$ 750,000
Bank Amer Corp	Corporate Bonds	11/25/2020	11/25/2025	0.65%			120,000	380,000	\$ 500,000
Total Investments					10,390,864	54,509	821,832	2,611,611	\$ 13,878,816

**PORTFOLIO COMPOSITION AS OF JANUARY 31, 2021
WEIGHTED YIELD 0.37%**



In compliance with the California Code Section 53646; the Finance Administrator of the Coachella Valley Mosquito and Vector Control District hereby certifies that sufficient liquidity and anticipated revenue are available to meet the District's budgeted expenditure requirements for the next six months.

Investments in the report meet the requirements of the Coachella Valley Mosquito and Vector Control District's adopted investment policy

Respectfully submitted

NOTED AND APPROVED

CVMVCD
Statement of Revenue and Expenditures
January 31, 2021

	Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance	Current Period Budget	Current Period Actual	Current Period Variance	Annual Budget Variance	Percent Annual Budget
Revenues									
4000 Property Tax - Current Secured	4,094,440	2,128,989	2,212,579	83,591	943,127	1,014,811	71,684	(1,881,860)	(46)%
4010 Property Tax - Curr. Supplmntl	31,160	0	22,636	22,636	0	22,636	22,636	(8,524)	(27)%
4020 Property Tax - Curr. Unsecured	167,217	162,282	163,867	1,585	0	0	0	(3,350)	(2)%
4030 Homeowners Tax Relief	37,173	18,587	0	(18,587)	0	0	0	(37,173)	(100)%
4070 Property Tax - Prior Supp.	27,926	0	23,271	23,271	0	23,271	23,271	(4,656)	(17)%
4080 Property Tax - Prior Unsecured	8,891	0	0	0	0	0	0	(8,891)	(100)%
4090 Redevelopment Pass-Thru	4,659,669	2,349,871	2,772,042	422,171	2,349,871	2,772,042	422,171	(1,887,627)	(41)%
4520 Interest Income - LAIF/CDs	120,000	60,000	10,810	(49,190)	0	87	87	(109,190)	(91)%
4530 Other Miscellaneous Receipts	63,000	36,750	24,453	(12,297)	5,250	7,405	2,155	(38,547)	(61)%
4551 Benefit Assessment Income	2,299,810	1,228,967	1,238,785	9,818	1,228,967	1,238,378	9,411	(1,061,025)	(46)%
Total Revenues	11,509,286	5,985,445	6,468,443	482,998	4,527,215	5,078,629	551,415	(5,040,843)	(44)%
Expenditures									
Payroll Expenses									
5101 Payroll - FT	5,000,402	2,916,901	2,711,915	204,986	416,700	411,070	5,630	2,288,486	46 %
5102 Payroll Seasonal	233,140	135,998	106,477	29,521	19,428	14,689	4,739	126,663	54 %
5103 Temporary Services	6,900	6,900	6,900	0	0	0	0	0	0 %
5105 Payroll - Overtime Expense	44,120	25,737	21,488	4,248	3,677	99	3,578	22,632	51 %
5110 FFCRA Wage Credit	0	0	(29,628)	29,628	0	0	0	29,628	0 %
5150 CalPERS State Retirement	838,526	624,584	447,243	177,341	42,788	(19,575)	62,363	391,282	47 %
5155 Social Security Expense	317,326	185,107	172,697	12,410	26,444	26,691	(247)	144,629	46 %
5165 Medicare Expense	74,213	43,291	42,305	986	6,184	6,337	(152)	31,908	44 %
5166 FFCRA Medi Credit	0	0	(430)	430	0	0	0	430	0 %
5170 Cafeteria Plan	1,082,168	631,264	623,507	7,758	90,181	13,692	76,488	458,661	42 %
5172 Retiree Healthcare	372,588	217,343	34,054	183,289	31,049	0	31,049	338,534	91 %
5180 Deferred Compensation	109,134	63,662	47,418	16,244	9,095	17,394	(8,299)	61,717	57 %
5195 Unemployment Insurance	32,066	18,705	26,564	(7,858)	2,672	21,647	(18,975)	5,503	17 %
Total Payroll Expenses	8,110,583	4,869,493	4,210,511	658,981	648,218	492,044	156,174	3,900,072	48 %

CVMVCD
Statement of Revenue and Expenditures
January 31, 2021

	Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance	Current Period Budget	Current Period Actual	Current Period Variance	Annual Budget Variance	Percent Annual Budget
Administrative Expenses									
5250 Tuition Reimbursement	20,000	11,667	12,254	(587)	1,667	2,401	(734)	7,746	39 %
5300 Employee Incentive	14,175	7,980	4,803	3,178	250	0	250	9,372	66 %
5301 Employee Support	0	0	1,018	(1,018)	0	0	0	(1,018)	0 %
5302 Wellness	600	600	103	497	0	0	0	497	83 %
5305 Employee Assistance Program	3,200	1,867	2,070	(203)	267	0	267	1,130	35 %
6000 Property & Liability Insurance	135,395	68,564	85,223	(16,659)	13,366	18,708	(5,342)	50,172	37 %
6001 Workers' Compensation Insurance	184,697	86,907	61,700	25,207	19,558	19,493	65	122,997	67 %
6050 Dues & Memberships	41,605	38,690	27,715	10,975	523	0	523	13,890	33 %
6060 Reproduction & Printing	28,550	14,708	1,830	12,878	108	88	20	26,720	94 %
6065 Recruitment/Advertising	8,500	4,958	2,653	2,305	708	0	708	5,847	69 %
6070 Office Supplies	18,556	11,043	6,467	4,576	1,483	689	793	12,089	65 %
6075 Postage	5,750	3,354	532	2,822	479	95	385	5,218	91 %
6080 Computer & Network Systems	5,200	3,033	3,381	(348)	433	0	433	1,819	35 %
6085 Bank Service Charges	120	70	64	6	10	0	10	56	47 %
6090 Local Agency Formation Comm.	2,400	2,400	2,164	236	0	0	0	236	10 %
6095 Professional Fees	78,699	58,355	25,952	32,402	3,860	7,199	(3,339)	52,747	67 %
6100 Attorney Fees	63,000	36,750	41,679	(4,929)	5,250	4,904	346	21,321	34 %
6105 Legal Services / Filing Fees	1,000	583	0	583	83	0	83	1,000	100 %
6106 HR Risk Management	4,500	2,625	5,625	(3,000)	375	0	375	(1,125)	(25)%
6110 Conference Expense	45,400	23,767	2,725	21,042	7,967	0	7,967	42,675	95 %
6115 In-Lieu	13,200	7,700	7,500	200	1,100	900	200	5,700	43 %
6120 Trustee Support	7,550	4,317	514	3,802	717	0	717	7,036	93 %
6200 Meetings Expense	4,690	2,736	536	2,200	391	0	391	4,154	89 %
6210 Promotion & Education	26,500	15,458	2,038	13,421	2,208	0	2,208	24,462	92 %
6220 Public Outreach Advertising	45,000	22,917	4,206	18,711	417	0	417	40,794	91 %
6500 Benefit Assessment Expenses	96,000	96,000	34,182	61,818	80,000	20,707	59,293	61,818	64 %
Total Administrative Expenses	854,287	527,049	336,934	190,114	141,220	75,185	66,036	517,352	61 %
Utilities									
6400 Utilities	106,000	63,792	65,826	(2,034)	8,442	12	8,430	40,174	38 %
6410 Telecommunications	1,270	741	958	(217)	106	0	106	312	25 %
Total Utilities	107,270	64,533	66,783	(2,251)	8,548	12	8,536	40,487	38 %

CVMVCD
Statement of Revenue and Expenditures
January 31, 2021

	Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance	Current Period Budget	Current Period Actual	Current Period Variance	Annual Budget Variance	Percent Annual Budget
Operating									
7000 Uniform Expense	44,255	26,464	26,537	(72)	3,494	4,823	(1,329)	17,719	40 %
7050 Safety Expense	25,225	15,242	19,032	(3,790)	1,792	1,546	245	6,193	25 %
7100 Physican Fees	5,000	2,917	2,510	407	417	0	417	2,490	50 %
7150 IT Communications	56,740	35,286	35,892	(606)	4,291	0	4,291	20,848	37 %
7200 Household Supplies	3,000	1,750	1,058	692	250	0	250	1,942	65 %
7300 Repair & Maintenance	42,000	24,500	22,746	1,754	3,500	609	2,891	19,254	46 %
7310 Maintenance & Calibration	0	0	387	(387)	0	0	0	(387)	0 %
7350 Permits, Licenses & Fees	41,552	24,958	2,241	22,717	4,339	1,200	3,139	39,312	95 %
7400 Vehicle Parts & Supplies	42,720	24,920	10,777	14,143	3,560	0	3,560	31,943	75 %
7420 Offsite Vehicle Maint & Repair	18,123	11,405	4,372	7,033	1,344	0	1,344	13,751	76 %
7450 Equipment Parts & Supplies	16,800	9,800	7,593	2,207	1,400	58	1,342	9,207	55 %
7500 Small Tools Furniture & Equip	4,100	2,392	1,953	438	342	0	342	2,147	52 %
7550 Lab Supplies & Expense	36,700	21,508	10,019	11,489	2,458	364	2,095	26,681	73 %
7570 Aerial Pool Surveillance	26,000	0	0	0	0	0	0	26,000	100 %
7575 Surveillance	46,610	34,914	26,267	8,647	1,759	0	1,759	20,343	44 %
7600 Staff Training	85,337	43,954	8,160	35,794	3,404	0	3,404	77,177	90 %
7650 Equipment Rental	1,000	583	0	583	83	0	83	1,000	100 %
7675 Contract Services	151,521	64,305	97,140	(32,835)	10,316	19,010	(8,694)	54,381	36 %
7700 Motor Fuel & Oils	80,000	46,667	34,799	11,868	6,667	0	6,667	45,201	57 %
7750 Field Supplies	14,400	8,400	1,844	6,556	1,200	0	1,200	12,556	87 %
7800 Control Products	786,931	459,043	451,575	7,468	65,578	0	65,578	335,356	43 %
7850 Aerial Applications	156,950	91,554	89,913	1,641	13,079	0	13,079	67,037	43 %
8415 Capital Outlay	33,952	18,660	4,432	14,227	2,059	0	2,059	29,520	87 %
8510 Research Projects	135,000	135,000	61,355	73,645	135,000	61,355	73,645	73,645	55 %
9000 Contingency Expense	109,750	64,021	0	64,021	9,146	0	9,146	109,750	100 %
Total Operating	1,963,666	1,168,242	920,603	247,639	275,476	88,964	186,512	1,043,064	53 %
Contribution to Capital Reserves									
8900 Transfer to other funds	473,481	276,197	276,197	0	39,457	39,457	0	197,284	42 %
Total Contribution to Capital Reserves	473,481	276,197	276,197	0	39,457	39,457	0	197,284	42 %
Total Expenditures	11,509,287	6,905,513	5,811,029	1,094,484	1,112,919	695,661	417,257	5,698,258	50 %
Net revenue over/(under) expenditures	(1)	(920,067)	657,414	1,577,481	3,414,296	4,382,968			

CVMVCD
Balance Sheet
As of 1/31/2021

		Current Year
Assets		
Cash and Investments		
1000	Cash - Investments	13,878,812.00
1012	Cash - Clearing Account	150.00
1016	Petty Cash	500.00
1017	Petty Cash Checking	1,500.00
1025	First Foundation - General	399.90
1026	First Foundation - Payroll	12,157.20
1035	CB&T General Checking	6,067.98
1036	CB&T Payroll Checking	68,850.59
	Total Cash and Investments	13,968,437.67
Current Assets		
1050	Accounts Receivable	25,300.04
1085	Inventory	459,270.86
1168	Prepaid Insurance	169,448.18
1169	Deposits	722,996.00
	Total Current Assets	1,377,015.08
Fixed Assets		
1300	Equipment/Vehicles	1,950,149.55
1310	Computer Equipment	488,713.68
1311	GIS Computer Systems	301,597.91
1320	Office Furniture & Equipment	1,241,521.94
1330	Land	417,873.30
1335	Oleander Building	5,665,861.83
1336	Signage	23,651.39
1340	Structures & Improvements	3,026,125.52
1341	Bio Control Building	6,998,161.74
1342	Bio Control Equip/Furn	43,986.77
1399	Accumulated Depreciation	(9,979,973.04)
	Total Fixed Assets	10,177,670.59
Other Assets		

CVMVCD
Balance Sheet
As of 1/31/2021

		Current Year
1520	Resources to Be Provided	3,514,102.32
1525	Deferred Outflows of Resources	1,672,593.00
1530	Deferred Outflows of Resources - OPEB	324,662.00
1900	Due to/from	0.12
	Total Other Assets	5,511,357.44
	Total Assets	31,034,480.78
Liabilities		
Short-term Liabilities		
Accounts Payable		
2015	Credit Card Payable	(1.95)
2020	Accounts Payable	51,405.28
2030	Accrued Payroll	0.06
2040	Payroll Taxes Payable	26,868.84
2185	Employee Dues	(115.95)
	Total Accounts Payable	78,156.28
	Total Short-term Liabilities	78,156.28
Long-term Liabilities		
2100	Pollution Remediation Obligation	2,100,000.00
2200	Net Pension Liability	1,883,157.00
2210	Deferred Inflows of Resources	177,324.00
2230	Deferred Inflows - OPEB	17,340.00
2300	Net OPEB Liability	547,704.00
2500	Compensated Absences Payable	723,025.86
	Total Long-term Liabilities	5,448,550.86
	Total Liabilities	5,526,707.14
Fund Balance		
Non Spendable Fund Balance		
3920	Investment in Fixed Assets	10,698,793.35
3945	Reserve for Prepaids & Deposit	1,041,259.68

CVMVCD
Balance Sheet
As of 1/31/2021

		Current Year
3960	Reserve for Inventory	459,270.86
	Total Non Spendable Fund Balance	12,199,323.89
	Committed Fund Balance	
3965	Public Health Emergency	4,309,674.00
	Total Committed Fund Balance	4,309,674.00
	Assigned Fund Balance	
3910	Reserve for Operations	4,800,000.00
3925	Reserve for Future Healthcare Liabilities	547,704.00
3955	Thermal Remediation Fund	463,724.00
3970	Reserve for IT Replacement	277,991.00
3971	Reserve for Vehicle Replacement	344,376.00
	Total Assigned Fund Balance	6,433,795.00
	Unassigned Fund Balance	
3900	Fund Equity	1,342,365.90
3999	P&L Summary	401,168.84
	Total Unassigned Fund Balance	1,743,534.74
	Current YTD Net Income	821,446.01
	Total Current YTD Net Income	821,446.01
	Total Fund Balance	25,507,773.64
	Total Liabilities and Net Assets	31,034,480.78

FINANCE

The financial reports show the preliminary balance sheet, receipts, and revenue and expenditure reports for the month ending January 31, 2021. The revenue and expenditure report shows that the operating budget expenditure for July 1, 2020, to January 31, 2021, is \$5,811,028; total revenue is \$6,468,443 resulting in excess revenue over (under) expenditure for the year to January 31, 2021, of \$657,415

THREE YEAR FINANCIALS

	Actual	Budget	Actual	Actual
	1/31/2021	Budget	1/31/2020	1/31/2019
Revenue	6,468,443	5,985,445	5,856,922	5,495,451
Expenses				
Payroll	4,210,511	4,869,493	4,768,355	3,931,638
Administrative Expense	336,934	527,049	366,735	256,367
Utility	66,783	64,533	89,349	32,640
Operating Expense	920,603	1,168,424	1,402,160	741,335
Contribution to Capital Reserves	276,197	276,197	293,736	281,525
Total Expenses	5,811,028	6,905,696	6,920,335	5,243,505
Profit (Loss)	657,415	(920,251)	(1,063,413)	251,946

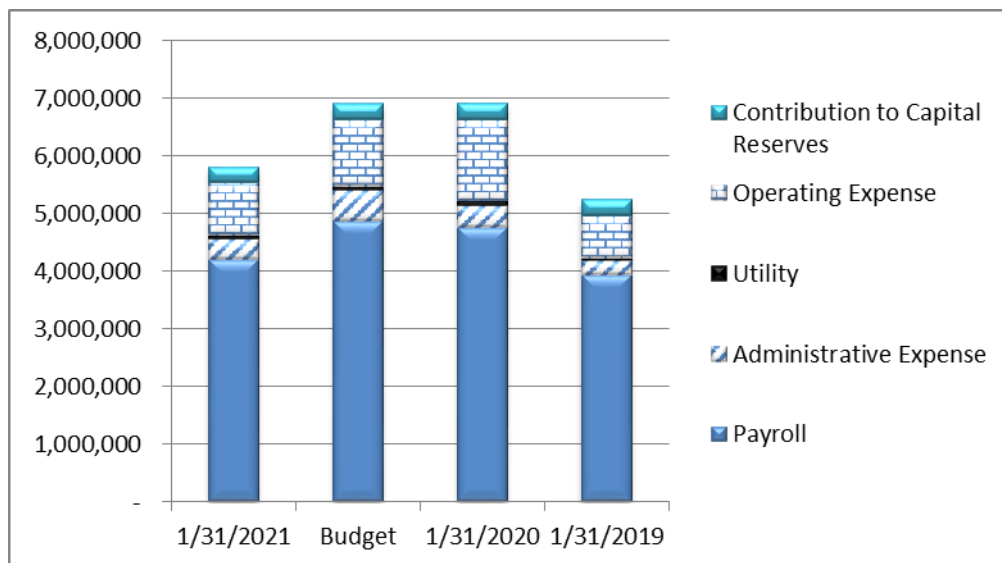


Figure 1 - Three Year Expenditure

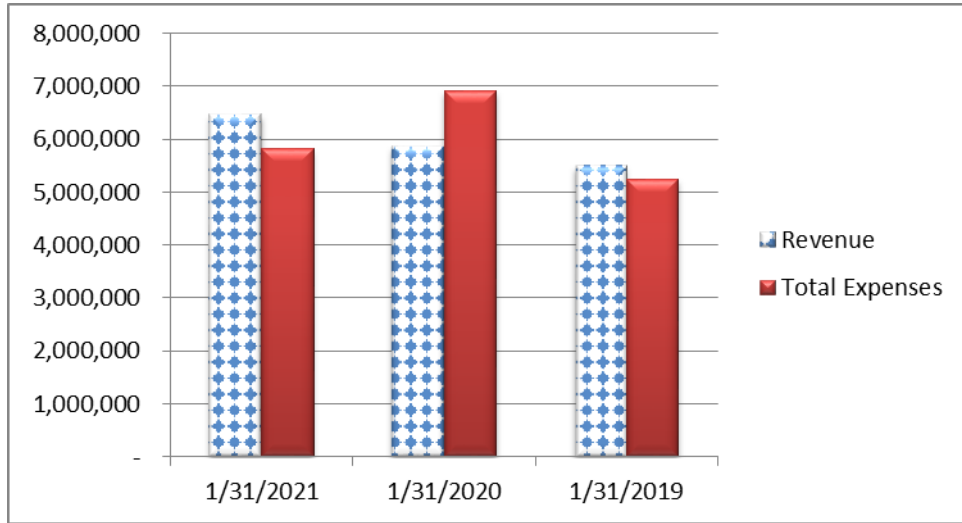


Figure 2 - Three Year Revenue & Expenditure

THREE YEAR CASH BALANCE

Cash Balances	1/31/2021	1/31/2020	1/31/2019
Investment Balance	13,878,812	12,025,583	11,966,441
Checking Accounting	6,468	28,334	262
Payroll Account	81,008	237,217	50,087
Petty Cash	2,000	2,000	2,000
Total Cash Balances	13,968,288	12,293,135	12,018,790

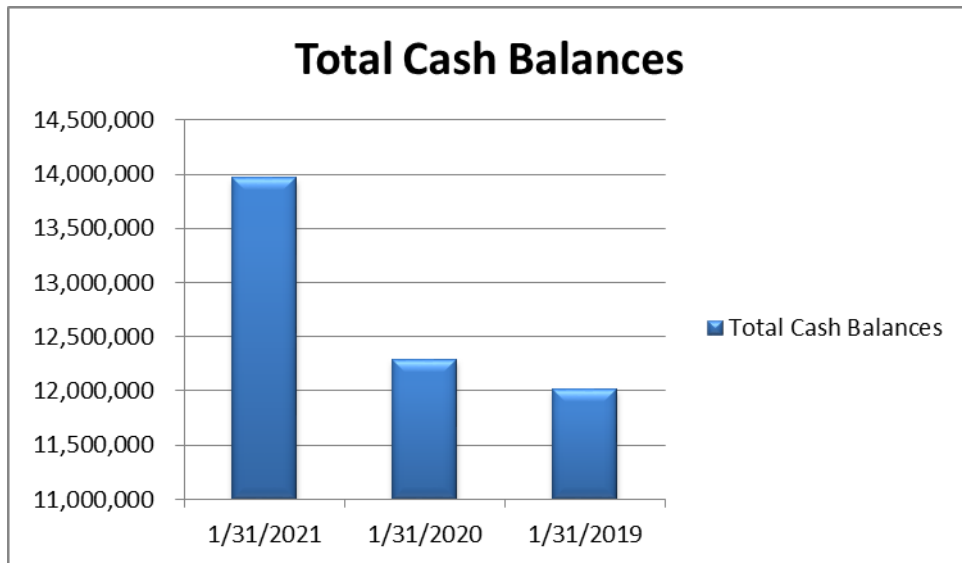


Figure 3 - Cash Balances

DISTRICT INVESTMENT PORTFOLIO 1/31/2021

The District’s investment fund balance for the period ending January 31, 2021 is \$13,878,816. The portfolio composition is shown in the pie chart. Local Agency Investment Fund (LAIF) accounts for 22% of the District’s investments; the Riverside County Pooled Investment Fund is 37% of the total. The LAIF yield for the end of August was 0.46% and the Riverside County Pooled Investment Fund was 0.35%; this gives an overall weighted yield for District investments of 0.37%.

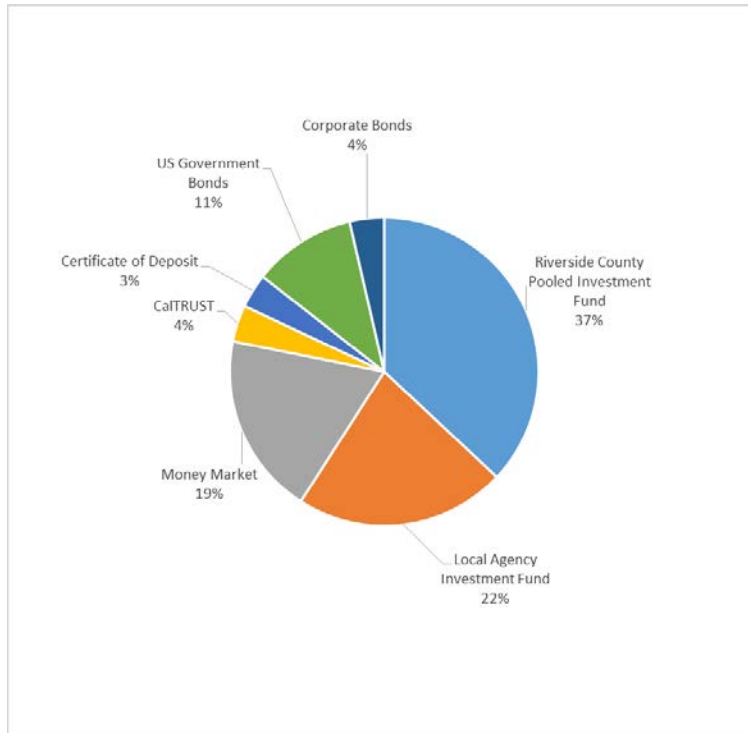


Figure 4 - Investment Portfolio 12-31-20

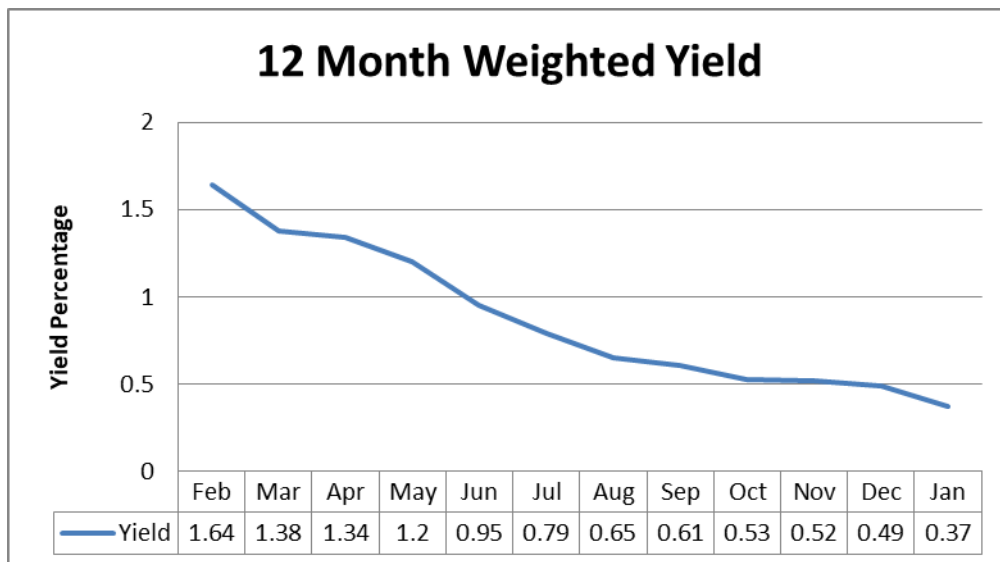
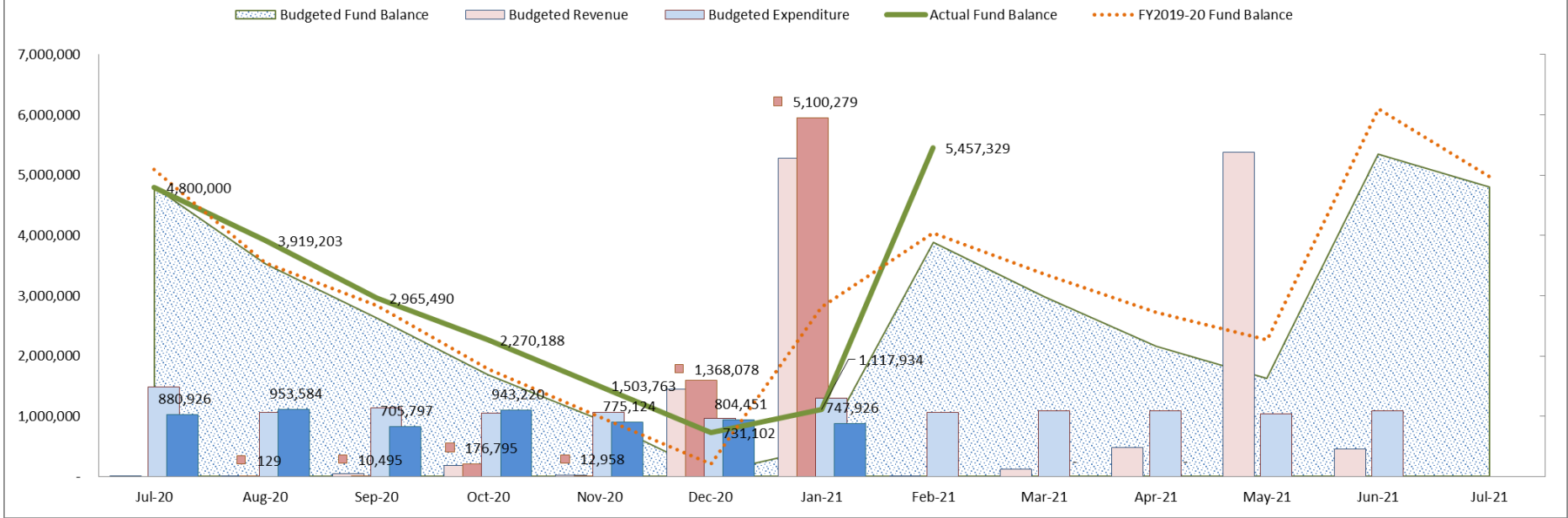


Figure 5 - District Investments Weighted Yield

General Fund Operational Cash Flow Fiscal Year 2020 - 2021



The **General Fund Operational Cash Flow** graph outlines the District’s working capital for the fiscal year July 1 2020 to June 30, 2021. The beginning fund balance is \$4.8 million and the ending fund balance is \$4.8 million. Expenditure is approximately divided by 12 equal months, with some differences accounting for the seasonality of the program for example control products and seasonal employment which are greater in the mosquito breeding season. July expenditure is higher than average because of the prefunding lump sum of \$310,000 for CalPERS unfunded liability. The budget also accounts for prepayments. The revenue follows a different pattern, Riverside County distributes the property tax revenue in January and May with advancements in December and April.

The *shaded area* represents the **Budgeted Fund Balance** which has a formula of (beginning) **Fund Balance** plus **Revenue** minus **Expenditure**. The *green line* represents the **Actual Fund Balance** and is graphed against the *shaded area* **Budgeted Fund Balance**. FY2019-2020 Fund Balance is the orange dash line.

The graph shows for June 1 the \$4.8 million **Fund Balance** plus total Revenue for July 1 to January 31, 2021, preliminary financials of \$6,468,443 minus total Expenditure of \$5.8 million is \$5.5 million. Revenue is higher than budgeted, the District received \$400,000 higher Pass-Thru revenue than anticipated, expenses are below budget, the Calcard statement and expenses will be reflected by Tuesday, some payroll expenses are below budget because of timing, Admin expenses for Benefit Assessment were lower than in previous years, in Operating expenses Research was budgeted January, the invoices were received February and expensed that month, and the Contingency expense has not been needed so far this fiscal year. For planning purposes, the District is under budget. As long as the green line stays out of the shaded area the District is within budget, as of January 31, 2021, the line is outside the shaded area.



CORRESPONDENCE

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM: 2.3
(ID # 14261)

MEETING DATE:
Tuesday, January 12, 2021

FROM : SUPERVISOR V. MANUEL PEREZ:

SUBJECT: SUPERVISOR V. MANUEL PEREZ: Reappointment of Bito Larson to the Coachella Valley Mosquito and Vector Control District, Fourth District [\$0]

RECOMMENDED MOTION: The Board of Supervisors reappoint member to:

Committee, Commission, or Board: Coachella Valley Mosquito and Vector Control District

Type of Nomination: 4th District

Member: Name: Bito Larson

Address:

Telephone:

Email:

Term of Appointment: Full term is four years ending on 12/31/2024

ACTION: Consent


Supervisor V. Manuel Perez, Chairman 12/31/2020

MINUTES OF THE BOARD OF SUPERVISORS

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

BACKGROUND/APPOINTEE INFORMATION:

Mr. Larson has served on the Coachella Valley Mosquito and Vector Control District since 2012. In this time, Mr. Larson has been an asset to the board. He will continue to provide our residents with essential leadership on this very important board.



January 20, 2021

VIA: Electronic Mail

Grace Morales, Clerk of the Board
Coachella Valley Mosquito and Vector Control District
43-420 Trader Place
Indio, CA 92201
gmorales@cvmvcd.org

RE: APPOINTMENT TO THE COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT (CVMVCD), BOARD OF TRUSTEES

Dear Ms. Morales:

Please be advised that at a Special Meeting of the City of Desert Hot Springs City Council held on January 5, 2021, Council Member Gary Gardner was appointed to serve on the CVMVCD Board of Trustees for a four (4) year term.

If you have any questions regarding this matter, please do not hesitate to contact me at (760) 329-6411 Ext. 107, or at jsoriano@cityofdhs.org.

Regards,


Jerry Soriano, CMC
City Clerk



Cathedral City

January 20, 2021

Graciela Morales, Executive Assistant/Clerk of the Board
Coachella Valley Mosquito & Vector Control District
43420 Trader Place
Indio, CA 92201

Re: Cathedral City Appointment to the Coachella Valley Mosquito & Vector Control Board of Trustees

Dear Ms. Morales:

At the January 13, 2021, Cathedral City Council Meeting, the City Council reaffirmed the appointment of Councilmember Mark Carnevale to serve on the Coachella Valley Mosquito & Vector Control Board of Trustees for a two-year term. This term will expire on December 31, 2022.

Please let me know if you have any questions or if you need anything else.

Best Regards,

Tracey R. Martinez
Tracey R. Martinez, CMC
City Clerk
Cathedral City

Board Business Status Log 2021


Board Action Item / Description		Month	Status	Comments
Agreements				
	Research agreement – UC Davis	January	Completed	
	Research agreement – UC Riverside	January	Completed	
	Research agreement – USDA	January	Completed	
	Research agreement – Icahn School of Medicine at Mount Sinai	January	Completed	
Resolutions And Proclamations				
	Resolution No. 2021-01 Adopting the District's Investment Policy	January	Completed	
	Proclamation in Honor of Anita Jones for her 20 Years of Service to the District	January	Completed	
Other				
	Yearly Training for Trustees: Ethics and Sexual Harassment Prevention	January-February	In Process	
	Statements of Economic Interests (Form 700)	March	<i>Pending</i>	Information is forthcoming in early March

SECTION

11



OLD BUSINESS

	<p style="text-align: center;">Coachella Valley Mosquito and Vector Control District</p> <p style="text-align: center;">Staff Report</p>	<p style="text-align: right;">February 9, 2021</p>
<p>Agenda Item: Consent Item</p> <p>Discussion and/or approval of Resolution 2020-02 Adopting Employee Pay Schedule, in conformance with California Code of Regulations, Title 2, Sections 570.5 and 571 – Crystal Moreno, M.S., Human Resources Manager</p>		
<p>Background:</p> <p>On August 10, 2011, CalPERS adopted <i>California Code of Regulations (CCR) Title 2, Sections 570.5 and 571(b)</i>, which set specific requirements for making pay schedules publicly available. The stated purpose was to ensure consistency and enhance disclosure and transparency of public employee compensation.</p> <p>In order to fully meet the requirements of these regulations, the pay schedule must list a position title for every employee position, show a pay rate for each position, and indicate the time base for the pay rate (hourly, monthly, annually, etc.). This pay schedule updates the General Manager’s pay rate. The pay schedule is included in the attached resolution as <i>Exhibit A</i>.</p>		
<p>Staff Recommendation:</p> <p>Staff recommends that the Board of Trustees approve Resolution 2020-02.</p>		
<p>Exhibit:</p> <ul style="list-style-type: none"> • Resolution 2020-02 and Pay Schedule 		

RESOLUTION NO. 2020-02

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT APPROVING THE DISTRICT'S PAY SCHEDULE TO CONFORM WITH THE CALIFORNIA CODE OF REGULATIONS (CCR) TITLE 2, SECTION 570.5 AND AMENDMENTS TO CCR SECTION 571, SUBDIVISION (b)

WHEREAS, the Coachella Valley Mosquito and Vector Control District ("District") is a political subdivision and a "local agency" of the State of California, created and operating under the authority and provisions of California Health and Safety Code Section 2000 et. seq., and is also a "local agency" within the meaning of Section 53600 of the California Government Code; and

WHEREAS, California Code of Regulations, Title 2, Section 570.5 requires governing bodies of local agencies contracting with CalPERS to approve and adopt a publicly available pay schedule in accordance with public meeting laws; and

WHEREAS, the Board of Trustees wishes to meet the requirements of these regulations by adopting a Pay Schedule which sets forth the pay ranges for all District employee classifications in one single document;

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

Section 1. Recitals.

The true and correct recitals above are incorporated by this reference herein as the basis and foundation for the District's adoption of this Resolution.

Section 2. Approval of Pay Schedule

That the Board of Trustees hereby approves the pay schedule shown on Exhibit "A," which is incorporated herein by this reference, for classifications as designated on said schedule, a copy of which is attached hereto and incorporated herein by this reference.

Section 3. Effective Date.

This Resolution shall take effect upon its adoption.

Section 4. Certification.

The Clerk of the Board shall certify as to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

PASSED, ADOPTED, AND APPROVED by the Board of Trustees of the Coachella Valley Mosquito and Vector Control District this 9th day of February 2021.

Benjamin Guitron, President
Board of Trustees

ATTEST:

Graciela Morales, Clerk of the Board

APPROVED AS TO FORM:

Lena D. Wade, General Counsel

REVIEWED:

Jeremy Wittie, M.S., General Manager

Exhibit "A"

**Coachella Valley Mosquito and Vector Control District
Pay Schedule**

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

Monthly Pay Schedule - FY 2020/2021

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
VCT Trainee	2,191.25	2,300.81	2,415.85	2,536.64	2,663.47	2,796.64
Laboratory Technician	3,083.29	3,237.45	3,399.32	3,569.29	3,747.75	3,935.14
VCT I, Utility Worker	3,935.14	4,131.90	4,338.50	4,555.43	4,783.20	5,022.36
VCT II, Laboratory Assistant I	4,783.20	5,022.36	5,273.48	5,537.15	5,814.01	6,104.71
Mechanic I	5,022.36	5,273.48	5,537.15	5,814.01	6,104.71	6,409.95
Lead VCT, Lab Assistant II, Mechanic II	5,273.48	5,537.15	5,814.01	6,104.71	6,409.95	6,730.45
Administrative Clerk	4,439.00	4,661.00	4,893.00	5,138.00	5,394.00	5,665.00
Accounting Technician I	4,549.00	4,778.00	5,016.00	5,267.00	5,531.00	5,807.00
Accounting Technician II	5,085.00	5,339.00	5,606.00	5,888.00	6,182.00	6,490.00
Public Outreach Coord, IT/GIS Assist	5,907.00	6,202.00	6,512.00	6,837.00	7,179.00	7,539.00
Biologist	6,210.00	6,520.00	6,847.00	7,189.00	7,548.00	7,925.00
Field Supervisor, Public Info. Officer	7,201.00	7,561.00	7,940.00	8,337.00	8,755.00	9,192.00
Environmental Biologist, Vector Ecologist, IT/GIS Analyst, Lead Supervisor	7,561.00	7,940.00	8,337.00	8,755.00	9,191.00	9,651.00
Exec. Assist./Clerk of Board, HR Specialist	6,059.08	6,362.03	6,680.14	7,014.14	7,364.85	7,733.09
Human Resources Manager, IT Manager, Public Information Manager, Operations Manager, Lab Manager	8,013.58	8,414.26	8,834.97	9,276.72	9,740.56	
Admin/Finance Manager	8,303.29	8,718.45	9,154.38	9,612.10	10,092.70	
General Manager	13,413.81					

Educational Incentive Pay

Certificate	1%	Master's Degree	4%
Associate Degree	2%	Doctorate Degree	5%
Bachelor's Degree	3%		

Temporary - Out of Class

5%	<u>Additional Duties</u>	5%
----	---------------------------------	----



**Coachella Valley Mosquito and
Vector Control District**

February 9, 2021

Staff Report

Agenda Item: Consent Item

Approval to renew the annual agreement with Salton Sea Aerial Services, Inc. to conduct both aerial adulticiding and larviciding aerial applications; Budgeted; Funds Available – **Roberta Dieckmann,**

Operations Manager

Background:

Currently, the District has an aerial applications contract with Salton Sea Aerial Service, Inc. to conduct adulticide or larvicide applications. The District guarantees the contractor a minimum of 14 hours of work per year to ensure standby availability. In the proposed current renewal there will be adjustments to the hourly rates, as outlined below:

Old rates

1. \$1,650.00 per hour for aerial applications made during daylight hours.
2. \$1,850.00 per hour for aerial applications made after dusk or pre-dawn.

New rate

1. \$2,050 per hour for aerial applications made day or night. This rate is an all-inclusive rate which includes but it is not limited to costs associated with third-party labor, water truck, and specialized equipment rentals.

The minimum expense is \$28,700 (14 hours) annual budget for aerial services is \$156,950. The expense for aerial services depend on mosquito seasonal needs, expense can range from \$28,700 to \$156,950. The contract is on annual basis and overlaps two fiscal years. For the current fiscal year, the budget balance is \$67,037.

Needs Assessment:

The application of control products by air in inaccessible areas such as the Salton Sea marsh habitats and where large applications are required, as in duck club habitats and the wetland marshes are often applied by helicopter rather than truck-mounted equipment because of accessibility and time-saving benefits. The need for this approach to mosquito treatments will continue in the future. In addition, helicopter service provided by Salton Sea Air Service, Inc. can also apply larvicide and adulticide products to all urban areas of the Coachella valley, if it becomes necessary based on arbovirus indicators and for the control of urban mosquito vectors.

Staff Recommendation:

Staff recommends renewing the agreement with Salton Sea Aerial Services, Inc. for one year minimum expense is \$28,700 (14 hours).

Fiscal Impact:


FY2020-21 Budget GL 7850.01.500.000- Aerial Applications	Current Available Funds	Proposed Expense Remainder Fiscal Year 2020/21	Remaining Available Funds
\$156,950	\$67,037	\$28,700 up to \$67,037	\$0

SECTION

12



NEW BUSINESS

	<p style="text-align: center;">Coachella Valley Mosquito and Vector Control District</p> <p style="text-align: center;">Staff Report</p>	<p style="text-align: right;">February 9, 2021</p>
<p>Agenda Item: New Business</p> <p>Discussion and or/approval to extend the contract for auditing services with Fedak & Brown, LLP., for one year – David I’Anson, Administrative Finance Manager</p>		
<p>Background:</p> <p>The District just completed the five year contract with Partner Chris Brown of Fedak & Brown. This past year the firm carried out the services professionally and effectively amidst impacts imposed by the pandemic. The firm’s staff and district staff have worked cooperatively to complete this past year’s audit and has conducted all work remotely. To help protect the safety of their staff and ours, District management wishes to retain their auditing services for fiscal year-end 2020-2021. To comply with State requirements Fedak & Brown are rotating the Partner to Andy Beck for this engagement. The District intends to issue RFP after this term.</p>		
<p>Staff Recommendation:</p> <p>Staff recommends the approval of a one-year extension of the agreement in an amount not to exceed \$21,650.00.</p>		
<p>Attachment:</p> <ul style="list-style-type: none"> • Engagement Letter from Fedak & Brown 		



Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA, CGMA
Andy Beck, CPA

Fedak & Brown LLP

Certified Public Accountants

Cypress Office:
6081 Orange Avenue
Cypress, California 90630
(657) 214-2307
FAX (714) 527-9154

Riverside Office:
1945 Chicago Avenue, Suite C-1
Riverside, California 92507
(951) 783-9149

January 28, 2021

Board of Trustees
Coachella Valley Mosquito & Vector Control District
43-420 Trader Place
Indio, California 92201

Re: Engagement Letter for auditing services for the year ended June 30, 2021

Dear Mr. Jeremy Wittie, General Manager:

Enclosed is our Engagement Letter to perform auditing services for the Coachella Valley Mosquito & Vector Control District for the year ended June 30, 2021. We look forward to working with you and the rest of the District staff.

Please sign this engagement letter and return it in the envelope provided at your convenience.

If you have any questions regarding this letter please let me know.

Cordially,

Andy Beck CPA

Enclosures

AB/rmm



Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA, CGMA
Andy Beck, CPA

Fedak & Brown LLP

Certified Public Accountants

Cypress Office:
6081 Orange Avenue
Cypress, California 90630
(657) 214-2307
FAX (714) 527-9154

Riverside Office:
1945 Chicago Avenue, Suite C-1
Riverside, California 92507
(951) 783-9149

UNDERSTANDING OF THE ENGAGEMENT

January 28, 2021

Board of Trustees
Coachella Valley Mosquito & Vector Control District
43-420 Trader Place
Indio, California 92201

Dear Mr. Jeremy Wittie, General Manager:

We are pleased to confirm our understanding of the services we are to provide for the Coachella Valley Mosquito & Vector Control District (District) for the year ended June 30, 2021. We will audit the financial statements of the governmental activities of the District including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule – General Fund
- Schedule of the District's Proportionate Share of the Net Pension Liability
- Schedule of Pension Plan Contributions
- Schedule of District's Changes in Net Other Post-Employment Benefits Obligation Liability
- Schedule of District's Other Post-Employment Benefits Obligation Contributions

The following other information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the basic financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- The District's Preparation of a Comprehensive Annual Financial Report (CAFR), including
 - Letter of Transmittal, Organizational Chart, Service Area Map and GFOA Award
 - Statistical Section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and State Controller's Minimum Audit Requirements for California Special Districts, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the District's Board of Directors. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, agreements, and grant agreements, noncompliance with which could have a material effect on the basic financial statements as required by *Governmental Auditing Standards*. The report on internal control and on compliance and other matters will each include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures - General

Government Auditing Standards require that we communicate, during the planning stage of an audit, certain information to officials of the audited entity, and certain other parties. That information follows:

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Audit Procedures – General, continued

We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the basic financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the basic financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

We have advised the District of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets). We have offered to perform, as a separate engagement, extended procedures specifically designed to detect fraud and the District has declined to engage us to do so at this time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorney(s) as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

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

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also assist in preparing the District's Annual State Controller's Report in conformity with the State Controller's Minimum Audit Requirements for California Special Districts. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including maintaining and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the basic financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, and contracts or grant agreements, or abuse that we report.

Management Responsibilities, continued

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

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

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

Engagement Administration, Fees, and Other, continued

In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase over our original fee estimate.

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

The audit documentation for this engagement is the property of Fedak & Brown LLP, and constitutes confidential information. However, pursuant to the District given by law or regulation, we may be requested to make certain audit documentation available to various government agencies, a federal Agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purpose of quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify the District of any such request. If requested, access to such documentation will be provided under the supervision of Fedak & Brown LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these government agencies. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years under California State Law after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our planning procedures in March 2021, audit in April 2021 and to issue our reports no later than December 2021. Andy Beck is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$21,650 (with out-of-pocket expenses not exceeding \$550, and preparation of the District's annual State Controller's Report for \$620). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the District's audit. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if the District's account becomes 30 days or more overdue and may not be resumed until the District's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will have been deemed to have been completed upon written notification of termination, even if we have not completed our report. The District will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from the District's personnel and the assumption that unexpected circumstances will not be encountered during the audit.

Engagement Administration, Fees, and Other, continued

If significant additional time is necessary, we will discuss it with the District's management and arrive at a new fee estimate before we incur the additional costs.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms of and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

The District may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with the District regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If the District has any questions, please let us know. If the District agrees with the terms of our engagement described in this letter, please sign below and return it to us in the envelope provided. We have enclosed a copy for the District's files.

Very truly yours,

Fedak & Brown LLP

Fedak & Brown LLP

RESPONSE:

This letter correctly sets forth the understanding of the Coachella Valley Mosquito & Vector Control District.

By: _____

Title: _____

Date: _____



Coachella Valley Mosquito and Vector Control District

February 9, 2021

Staff Report

Agenda Item: New Business

Discussion and or/approval for Ames Construction to locate CV Link Temporary Office/ Yard on District Property – **David l’Anson, Administrative Finance Manager**

Background:

Ames Construction the contractor awarded the CV Link Segment 1 for the construction of 14 miles of multi-modal pathway spanning from Palm Springs to Coachella contacted the District regarding the rental of land for a temporary office and laydown yard. The area they wish to rent is approximately 2 acres. The duration is an initial 18 months with the potential of extending it 30 months.

Ames would install a temporary chain link fence at the perimeter and set a temporary office trailer. They would have various project materials stored throughout construction. After the project is complete, everything will be demobilized and the site will be restored to previous conditions. They will provide an insurance certificate with appropriate loss coverages for the site. Ames will pay a lease agreement of \$1,000 per month.

It is the intent of District management to distribute the proposed lease to the Board and available to the public prior to the meeting.



Staff Recommendation:

Approval for Ames Construction to locate CV Link Temporary Office/ Yard on District Property and rental agreement of \$1,000 per month.