



MVCAC Trustee Reference Manual

*For Members of Governing Boards of
Mosquito, Vector and Pest Abatement Districts in California*

Printed by:

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March 9, 1992

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November 4, 2004

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January 31, 2012



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Preface

This 2012 revision of the Trustee Reference Manual has been prepared for trustees of mosquito abatement, vector control and pest abatement districts in California.

The purpose of the manual is to review the history and function of such agencies, and to outline the primary responsibilities of the trustees serving on their respective boards.

This manual supplements individual district policy manuals, vector control publications, and other germane material available at the local level. This manual is not a substitute for legal advice and it should not be construed as legal advice.

Introduction

Mosquitoes have plagued man since prehistoric times. It has been possible to identify pest species since 1800, but only in the last 110 years has proof existed that mosquitoes can transmit parasites of man and other animals. Entomologists began to develop effective mosquito control measures as early as 1900.

Great advances in the knowledge of mosquitoes and their control were made prior to World War II. During the war period, the urgent need for protection of personnel from malaria-transmitting mosquitoes resulted in the formulation of chlorinated hydrocarbon insecticides, development of the four-wheel drive jeep as a mosquito control vehicle, and modifications of aircraft for spraying extensive acreage of mosquito breeding waters. These war-born developments were quickly adapted to civilian programs after the war.

Repeated exposure to chemical insecticides resulted in many populations of mosquitoes becoming physiologically resistant, so that insecticides frequently failed to provide satisfactory control. Of necessity, mosquito control agencies were forced to re-examine control technology.

“First, know well the mosquito,” was a statement made over 90 years ago by Professor W. B. Herms, world-famous pioneer mosquito research specialist at the University of California. He meant that the more one knows of the habits and biology of the mosquitoes, the more effectively one can control them.

There are 3,000 species of mosquitoes known throughout the world. Most, but not all, feed upon mankind and other animals. They feed upon birds, reptiles, and mammals. Several species have even been observed feeding on fishes. Over fifty described species of mosquitoes occur in California, but only about 12 of these are considered to be of importance to human health and comfort.

Mosquitoes must have water, food, and some shelter from the elements to survive. Most require a blood meal to develop viable eggs, but some species can reproduce without obtaining blood.

Individual mosquito species have definite life style preferences. They often show considerable variation from normal patterns. All mosquito species originated in the wilds but many have adapted to the easy living conditions provided by man in association with his use of water. Consequently, the mosquito populations of developed or urban areas may rival those in the unimproved and rural areas.

Flight habits vary greatly. Some mosquitoes stay close to the water in which they developed. Others may fly distances of up to 40 miles and extreme flights up to 110 miles with favorable winds have been documented.

More than 60,000 (of nearly 164,000 sq. mi.) square miles of land are already included within the boundaries of local mosquito and vector control agencies in the State of California.

Mosquitoes, Vectors & Public Health

The history and importance of mosquito control are founded on the direct relationship of mosquitoes to the health, comfort, and economy of man. In early historic times some societies undertook drainage projects to remove the sources of mosquitoes and other biting Diptera (flies) that plagued them.

Today, mankind is most aware of and concerned about mosquitoes for their disease transmission potentials, which are of great significance throughout the world. Malaria, yellow fever, filariasis, and the encephalitides are well known infections of man that are transmitted by mosquitoes, but less well known are many prevalent diseases of domesticated animals such as equine encephalitis and heartworm of dogs.

Other vectors and carriers, such as cockroaches, filth flies, biting flies, biting gnats, ticks, fleas, and rodents are involved in the transmission of diseases such as plague, dysentery, Lyme disease, relapsing fever, leptospirosis, and blue tongue of sheep.

Malaria

“Malaria” is the collective name for a group of four similar infections of mankind caused by single celled organisms known as protozoans. The malaria parasite is transmitted from infected reservoirs to uninfected individuals by female Anopheles mosquitoes. Malaria was a scourge to our Central Valley during the 19th Century and until mosquito control programs effectively curbed transmission in the 1920’s. Today, malaria in California can be transmitted through the bite of a vector or the use of infected needles. Regardless of the source of the infection, the parasite may be transmitted with equal facility by the Anopheles vector species in the area. Periodically, various areas in California have experienced increased malaria incidence. Malaria could become epidemic in regions lacking effective control programs.

Encephalitis (mosquito-borne)

Mosquitoes are vectors of several types of viral encephalitides that occur naturally in California. These diseases include St. Louis encephalitis (SLE), western equine encephalomyelitis (WEE) and California encephalitis (CE). Both SLE and WEE are important public health diseases that have caused human epidemics at various times, and WEE affects horses as well. Recently another encephalitis virus, West Nile virus (WNV), has spread across the United States.

Plague

Plague is caused by a bacterium that is transmitted from rodent to rodent or from rodent to man by fleas. Plague circulates in wild rodents such as ground squirrels, chipmunks, and wood rats. Periodically, epidemics occur in the world rodent populations, necessitating flea and rodent control measures in parks or other undeveloped areas. Rat-borne plague is a concern wherever domestic rats come into contact with the wild rodent population.

West Nile Virus [WNV]

WNV was first found in California in 2003. WNV has caused major disease epidemics in human, equine, and avian populations in areas where it has spread. Currently, there are no preventative encephalitis vaccines for humans; therefore the best human defense is an effective public health mosquito control program.

Lyme Disease

Lyme disease is a bacterial disease that is transmitted to humans and other animals in California through the bite of an infected Western black-legged tick. The tick infection rate in most of California appears to be low, however increased from 2003 levels. Any increase in tick populations can result in an increase in the incidence potential of the disease.

Other Arthropod and Mammal Vectored Diseases

What are vectors? Vectors are organisms, usually arthropods or mammals, which transmit a disease from a source to humans or livestock or that may produce human discomfort. Vectors include mosquitoes, ticks, rodents, and bats. Other significant potential pests of humans and livestock include yellow jackets, Africanized and European honeybees, stinging ants, and biting flies.

Economic Importance

Impacts from Vector-transmitted diseases affecting mankind result in the loss of time, money, health, productivity, and the economic potentials of a community.

Economic losses from mosquitoes and other vectors are measured in reduced human and animal productivity, increased medical care expenses, possible loss of life, reduced tourist trade and recreational activities, lowered real estate values, and reduced land development.

The control of mosquitoes and other vectors can be expensive in that it requires surveillance, monitoring, utilization of appropriate physical, chemical, and biological control measures, public education, and the employment of knowledgeable trained personnel. In most communities with vector control, a portion of each citizen's tax dollar pays for all or some of the vector control costs. In other districts, revenues are generated or supplemented by special tax, assessment and other local revenue.

Chapter 1

History of Mosquito Control in California

Initial mosquito control action in California

The first recorded mosquito control efforts in California were under the direction of University of California professors and employed against the salt marsh mosquitoes of the San Francisco Bay marshlands at San Rafael (1904), and at Burlingame (1905).

First anti-malaria control efforts

The devastating effects of malaria in California's Central Valley in 1908 led to an education and demonstration program on malaria and anopheline mosquito control conducted by professor William B. Herms of the University of California, Berkeley, and sponsored by the Southern Pacific Railway. The first organized anti-malaria program was undertaken at Penryn in the Sacramento Valley in 1910, and later the same year an anti-malaria program was started in nearby Oroville.

First legislated abatement agencies

Enabling legislation for the creation of organized mosquito control agencies was passed May 29, 1915, when the State Legislature approved the Mosquito Abatement Act. The Marin, Three Cities, and Oroville Mosquito Abatement Districts (MAD) were formed in 1915-16, with the Los Molinos, Pulgas and Dr. Morris (Kern) MADs being established in the following year.

Pest abatement districts

Legislation authorizing the creation of pest abatement districts was passed in 1935, but only a few such districts have been formed for mosquito control. The Carpinteria Pest Abatement District, formed in 1936, and the Eastside District, formed in 1939, are two. In pest abatement districts, the powers and legal bases are very similar to mosquito abatement districts, but the former provide for abatement of "any plant, animal, insect, fish, or other matter or material" as deemed a pest.

Coordinating role of state health

The State Department of Public Health (Department of Health Services) created a Bureau of Vector Control (Environmental Management Branch) in 1946. The Branch was staffed with experts who assisted in the formation of many new mosquito abatement districts. The Branch also provided a number of technical services including disease surveillance and research studies throughout California.

Current status of control agencies

There were 82 organized mosquito and vector control agencies in 2012, 65 of which were members of the MVCAC. These agencies had a combined operating budget totaling 75.8 million dollars. They provided control measures against mosquitoes, chaoborids (phantom midges), chironomids (non-biting midges), rodents, and other pests and vectors for 37.3 million California residents.

Present and future challenge:

Costs and the complexity of mosquito and vector control in California have increased markedly since the adoption of various state and federal environmental protection laws since the late 1960s. Continuous increases in the number of governmental regulations and permitting bodies have greatly altered and restricted chemical usage for pest control and expanded wetlands protection. In addition, in recent decades, districts have developed improved and more environmentally sensitive integrated pest management programs that strive to minimize pesticide use.

The rising cost of development of alternative chemical and bio-rational control products combined with the resistance of many vector species to existing pesticides, continue to hamper control measures.

Newly emerging or introduced vector borne diseases (such as West Nile virus and hantavirus) and the introduction of non-native species (such as *Aedes albopictus*) have reinforced the need for consistent, effective mosquito and vector monitoring and control.

In an era of increasing health hazard to more people, of more regulatory restrictions, and a voting public imbued with curtailing the high cost of government, it may become more difficult to provide the protective vector control services that the public desires. These are the challenges faced by trustees of district boards. Solutions will demand the collective wisdom and support of the district trustees and staff, augmented by support of the community's residents, in order to continue the districts' public health mission.

Chapter II

District Governing Boards: The Legal Basis

Enabling legislation: Mosquito Abatement Act

In 1915 the California Legislature adopted the “Mosquito Abatement Act.” The act has since been amended and incorporated into the California Health and Safety Code as Chapter 1 of Division 3. There was a comprehensive revision of the statute in 1939 and 2002. The primary statute now is referred to as the Mosquito Abatement and Vector Control District Law. The Law forms the basis for the creation, administration, governing powers, and functions of mosquito abatement and vector control districts. The majority of vector control districts have been organized under this Law.

Division 3, Chapter 8 was adopted in 1935 enabling the formation of pest abatement districts (Health and Safety Code § 2800 et seq.). A few districts have been organized as pest abatement districts.

The following are some key provisions of the Mosquito Abatement and Vector Control District Law (Health & Safety Code Div. 3, Chap. 1):

Appointed Representatives: Ch. 5, Article 3, §§ 2021, 2022

These sections provide for the appointment of trustee representatives to form a district governing board (known as the board of trustees) of not fewer than five members. Usually each incorporated city within the district appoints a representative and the county board of supervisors appoints one to five representatives from the county-at-large. All members of the board of trustees must be electors and residents of the appointing county or city.

Terms of Office: Ch. 5, Article 3, §§ 2023, 2024

Terms of office for trustees may be for a term of two or four years, at the discretion of the appointing power. Terms commence on the first Monday of January. When a district is created, the statute provides for staggered terms.

A vacancy on the board (e.g., through resignation, death, or removal from office) must be filled by the appointing city or county within 90 days after the event creating the vacancy. Any person appointed to fill a vacant board seat shall fill the balance of the unexpired term.

It is usual practice for the secretary of the board (or his/her designated representative) to notify the appointing bodies regarding a member’s expiration date in advance so reappointment or replacement can be accomplished in a timely manner. It is important for the appointing city or county to specify whether an appointment is for a two-year or four-year term.

A trustee may be removed from office before expiration of his or her term only in limited circumstances: (a) upon resignation, death or conviction of certain crime; (b) for willful or corrupt misconduct in office; or (c) upon the occurrence of certain specified events that creates a vacancy in the office. A trustee cannot be removed at will by the appointing city or county prior to expiration of his or her term of office. Likewise, a trustee cannot be removed by the district.

Trustee Stipend, Expense Reimbursement and Benefits

Trustees serve without compensation. However, a district may pay a trustee to cover his or her traveling and incidental expenses incurred in connection with the trustee's service on the board. For monthly board meeting attendance and other ordinary official expenses, a trustee may be paid either the trustee's actual and necessary traveling and incidental expenses or a flat stipend amount up to \$100/month (a trustee may not be compensated on a per meeting basis). In addition, for attending professional, educational and vocational meetings (e.g., MVCAC, VCJPA, AMCA and CSDA conferences and meetings), a trustee may be paid his or her conference-related actual and necessary traveling and incidental expenses. For a district that reimburses trustee expenses, it must adopt and implement an expense reimbursement policy in accordance with Government Code requirements.

Expense reimbursement payments are not treated as taxable income to the trustee if the payments are made under an "accountable plan" consistent with federal Internal Revenue Service requirements. However, payment of a flat stipend is considered taxable income to the trustee and it should be reported on IRS Form W-2 with applicable withholdings and taxes.

A district board of trustees may provide and pay for health and welfare benefits (e.g., medical and dental insurance) to current trustees if the benefits are the same as those offered to large numbers of district employees. The benefits provided to trustees can be no greater than those received by regular district employees.

For districts that participate in the Public Employees Retirement System (PERS), the district trustees are not entitled to participate in the retirement plan. For districts that participate in other retirement plans, trustee eligibility would be governed by the laws and plan documents that govern the retirement plan; however, it is doubtful that a trustee would be eligible.

Election of Board Officers: Article 3, §§ 2027

In January of every year or every other year (as determined by the board of trustees), the board must elect a president and a secretary to provide for district organization. The president must be a trustee. The secretary may be either a trustee or a district employee. Many districts also elect a vice-president and find it advisable to establish procedures for election succession and term limits of board officers.

Board Meetings: Article 3, §§ 2028-2029

The district board must establish a time and place to hold its regular meetings and rules of procedure for these meetings based upon current applicable statutes and regulations. The board of trustees shall meet at least once every three months and all meetings of the board of trustees are subject to the provisions of the Ralph M. Brown Act, Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code.

Board Voting: Article 3, § 2029

The board of trustees may act only by ordinance, resolution or motion. A majority of the board constitutes a quorum for the transaction of business. Except as otherwise provided by statute, a recorded vote of a majority of those trustees present and voting (i.e., majority of a quorum) is required for the board to take action.

District powers: Ch. 5, Article 3, §§ 2040-2055

A district's principal powers are delineated in the Health and Safety Code, primarily sections 2040 to 2093. Consult the code to review all of a district's powers. The listed powers include:

- Take any and all necessary actions to prevent the occurrence of or abate or control vectors or vector borne diseases.
- Conduct surveillance programs of vectors and vector borne diseases.
- Enter properties without hindrance or notice, either in the district or reasonably adjacent to the district, for the purpose of inspection or control; however, the U.S. California Constitutions confer a right of privacy on persons with backyards and other private areas and an inspection and abatement warrant may be required to enter such protected areas. Any person hindering a district officer or employee is guilty of a misdemeanor.
- Participate in, review, comment and make recommendations regarding, local, state or federal land use planning and environmental quality processes, documents, permits, licenses and entitlements for projects and their potential effects on vector or vector borne disease production.
- Exercise all rights and powers necessary to carry out its stated powers as a mosquito or vector control district.

All powers are bestowed upon the collective board of trustees and not to the individual trustee member. These powers may be exercised only at a public meeting. Specific powers may be granted to trustee committees or individual members of the board or to management employees by public action of the board.

During the last several decades, there has been an expansion of various federal laws and regulations that must be complied with in vector control (e.g., wetlands protection, NPDES permits, pesticide regulation, and endangered species protection). It is advisable for districts to coordinate with local, state, and federal agencies in order to cope with the various regulatory powers and restrictions.

Trustee Responsibilities and Liabilities

State law requires trustees to exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole (and not solely the interests of the board of supervisors or the city council that appointed them) in serving on a board of trustees. (§ 2022(e).

This manual presents background information to aid individual board members in decision making to better fulfill the obligations to their constituency, the district, and the staff that serves them; and to aid in the effectiveness of the whole board and its members.

Various statutes have been adopted into the California codes to prevent abuse of public trust as well as to protect the public from wrongdoing by elected and appointed officials. For more information, see the ethics-related publications prepared by the Institute for Local Government at www.ca-ilg.org/ethics-publications.

The Ralph M. Brown Act (open meeting law) allows access by the public to business conducted by public agencies. Exceptions to public accessibility are provided for by allowing closed sessions related to specific items such as land negotiations, conferences with legal counsel regarding litigation, security, and certain employee matters, as defined in the act.

A conflict of interest code and financial disclosure requirements were instituted as part of the Government Code in 1976. Boards of trustees must adopt an approved conflict of interest code for their agency. It is required that all trustees and certain district employees file a financial disclosure statement (FPPC Form 700) in accordance with the Government Code and local code. The form must be filed when assuming office, annually, and when leaving office.

Enacted in 2004, AB 1825 requires employers to provide effective training to all supervisory employees on the prevention of sexual harassment, discrimination, and retaliation. Passed a year later, AB 1234 requires mandatory ethics training for local officials. AB 1234 applies to those trustees who are compensated for their service or reimbursed for their expenses. AB 1825 probably applies to trustees if they hire, review and fire any employee (e.g., the manager); however, the statute is uncertain. If applicable, trustees must have sufficient two-hour training to conform to each statute, every two years. A certificate of training should be issued stating the name of the trustee, date, instructor and topic and certifying that two hours of training occurred.

Liability for Acts and Omissions of Trustees

There is a substantial body of law relating to local government agency liability for the acts and omissions of the agency's employees, officers and board members. The liability and immunity of local government agencies is controlled principally by the Government Claims Act (Government Code Title 1, Division 3.6). The Act establishes the following basic principles:

- A government agency is immune from liability except as provided by statute.
- A government agency employee or officer (which includes district trustees) is liable for injuries caused by his or her act or omission to the same extent as a private person, except as otherwise provided by statute.
- A government agency is vicariously liable for the injuries caused by its employees and officers.
- A government agency is immune from liability when its employee or officer is immune, except as otherwise provided by statute.

The Government Claims Act contains a number of immunities that shield trustees against liability in many situations. However, a trustee risks losing applicable immunities when he or she acts unilaterally, acts outside of duly noticed board and committee meetings, or takes individual action against or involving individual district employees.

The Government Claims Act governs liability under state law. There also is the potential for liability under federal law, principally for federal claims brought under 42 U.S. Code section 1983. Section 1983 permits individuals to file a federal lawsuit against any person who violates the individual's constitutional or statutory rights while acting "under the color of law." Governmental officials may be held liable for damages under section 1983 based upon actions taken both within and outside of their official capacities. Section 1983 claims also are subject to some immunities recognized by federal law; however, the federal immunities are more limited than those under state law.

In short, (a) to the extent that there is no immunity, a trustee can be liable for damages caused by his or her acts and omissions as a trustee, and (b) a district also is liable for the acts and omissions of its trustees to the same extent as its employees.

A district trustee generally may require the district to defend the trustee on claims and lawsuits arising out of an act or omission occurring within the scope of the trustee's service on the board, and to indemnify the trustee for judgments and settlements on those claims. However, the district may not have a duty to defend and indemnify the trustee if the claim arises out of the trustee's actual fraud, corruption, or malice, or if the trustee fails to reasonably cooperate in good faith with the district's defense of the claim or lawsuit. These principles enable trustees to discharge their duties in good faith without the concern that they might personally be forced to finance the defense of and pay judgments or settlements on claims arising out of their official duties.

There are special rules concerning liability for making or approving illegal or unauthorized expenditures. A trustee may be held personally liable for approving an expenditure of public funds when the expenditure is not authorized by law. However, if the trustee exercises due care in making an expenditure of public funds that is later deemed to be unauthorized, he or she generally will not be held personally liable for the amount of the expenditure. In order to determine whether or not a trustee exercised the requisite due care in making an unauthorized expenditure of public funds, the courts will consider the following factors: (a) whether the impropriety of the expenditure was reasonably obvious at the time of expenditure; (b) whether the trustee was somehow alerted to the possible impropriety of the expenditure before it was approved; and (c) whether the trustee relied on legal advice or an existing law in approving the expenditure.

Chapter III

Functions of Boards of Trustees

Introduction

Boards of trustees of mosquito abatement and vector control districts are empowered to undertake and carry out a vast number of duties under Health and Safety Code Sections 2040-2093. Establishing district administration and procedural guidelines is important to separate the functions of trustees from those of management. Decisions regarding policy and oversight of the finances, operation and administration of districts are the primary responsibility of boards of trustees. District staff is primarily responsible for the implementation of adopted board policy and budget and the day-to-day service delivery. In districts with a manager, generally all board direction should be provided to and through the manager and the trustees should avoid dealing directly with subordinate employees.

The primary functions of the board of trustees are the establishment of policies and guidelines for the administration and operation of the district, budget preparation, financial monitoring, strategic planning, and manager oversight and evaluation. The board employs the manager and delegates authority to the manager to execute the adopted policies and guidelines on a daily basis. The manager must communicate with the board and provide the information necessary to make intelligent decisions regarding such matters. Once policies are set, trustees must, both individually and collectively, recognize and respect the separation of the functions of the executor (manager) and the policy makers (board).

Trustee Communication

Policy development and strategic planning can be achieved by utilizing trustee committees, in conjunction with the manager. Committees can be formed to address such items as budget and salary negotiations, finance, policy, future planning, capital improvements, and legislation, as well as other matters. These committees meet, confer, and recommend to the board the necessary action. Note that standing committees are subject to the Brown Act. The manager, in consultation with the board, then works with his or her staff to properly implement and apply the adopted resolutions, guidelines and policies.

Board Policies

A board of trustees should consider adopting appropriate policies and guidelines to govern the administration and operation of the board and district. Such policies and guidelines should include the following: board rules of proceedings; employee or personnel manual and policies; rules for the administration of employer-employee relations and collective bargaining; employee and workplace safety policies; investment policy; warrant/check approval policy; credit card use policy; contract and expense authorization policy; policy and procedures for the purchase of supplies and equipment; local conflict of interest code; expense reimbursement policy; CEQA environmental review guidelines; claims presentation policy for Government Claims Act-exempt claims; records retention and destruction policy; and, other district-appropriate policies to guide a district and establish board member responsibilities.

Chapter IV

District Finance

Required Practice and County Coordination

The principal statutes regarding management of a district's finances are contained in Health and Safety Code Sections 2070-2085. District finances are controlled at the local level and must conform to the accounting and budgeting procedures for special districts contained in Subchapters 3 (commencing with Section 1031.1) and 4 (commencing with Section 1121) of California Code of Regulations Title 2, Division 2, Chapter 2. The county treasury is usually the depository for district funds collected. The county treasurer invests the cash under policy guidelines established by the county. Credit risk information regarding the cash held by the county treasurer should be included in an annual report by the county. However, for a district that has total annual revenues greater than \$250,000, the district board may choose to withdraw its funds from the control of the county treasurer and establish its own treasurer, bank accounts, and accounting, audit and warrant/check procedures. (Health & Safety Code § 2077.)

Districts may also be tied to other county offices and the State treasurer through participation in retirement plans, insurance, and various benefit programs.

The district board should require the treasurer to provide monthly or quarterly written reports showing the receipts, disbursements and balances in the district accounts and a report on the status of the district's investments.

Significant Accounting Policies

Government Accounting Standards Board [GASB], is an independent organization which establishes and improves standards of accounting and financial reporting for state and local governments. In 2004, GASB statement 45 was issued which applies to accounting and financial reporting for Postemployment Benefits Other Than Pensions [OPEB]. Districts may provide employee benefits, as part of a total compensations package, to attract and retain the services of qualified employees. OPEB includes postemployment healthcare, as well as other forms of postemployment benefits (for example, life insurance) when provided separately from a pension plan. This Statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of state and local governmental employers.

GASB statement 54 was issued in 2009. GASB 54's objective is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The initial distinction that is made in reporting fund balance information is identifying amounts that are considered nonspendable, such as fund balance associated with inventories. This Statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications.

Governments also are required to classify and report amounts in the appropriate fund balance classifications by applying their accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. Disclosure of the policies in the notes to the financial statements is required.

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements.

The definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type are clarified by the provisions in this Statement. Interpretations of certain terms within the definition of the special revenue fund type have been provided and, for some governments, those interpretations may affect the activities they choose to report in those funds. The capital projects fund type definition also was clarified for better alignment with the needs of preparers and users. Definitions of other governmental fund types also have been modified for clarity and consistency.

Trustee's districts are subject to these standards, for which Trustees should be aware and understand the potential financial implications to their district, or not.

For a summary of GASB 45, see [APPENDIX 4](#)

For a summary of GASB 54, see [APPENDIX 5](#)

Additional Financial Considerations

For districts with finances maintained through the county treasurer, the districts are an integral part of their counties and their financial statements are included as a component unit of the general-purpose financial statements prepared by each county. The counties perform certain administrative services such as maintenance of accounting records.

The accounts of districts are organized on the basis of funds and account groups, each of which is considered separate for accounting purposes. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which the activities are controlled.

Districts use the modified accrual basis of accounting; consequently, revenue is recognized when it becomes measurable and available and expenditures are generally recognized when the related liability is incurred.

Standard classifications and numerical systems for revenue and disbursements were adopted for all counties of the State. The filing of annual financial reports to the State Controller is mandatory.

Inventories of insecticides, herbicides and oil are valued at cost, including sales tax, on a first-in first-out basis. The shelf life of insecticides dictates this process and inventory practice.

Revenue

Districts obtain operational revenues through taxes, assessments, service charges, or a combination of such revenues. If tax supported, the auditor of each county in which a district is located shall allocate to the district its share of property tax revenue pursuant to the Revenue and Taxation Code. This is based on the State Legislature determining the method of distribution of receipts from a 1% property tax levy among counties, cities, school districts and other special districts including mosquito abatement districts.

Assessments and service charges are collected in a manner similar to taxes, but are credited in their entirety (except for a handling fee) to the district. Some districts may also receive State funds assistance through the county board of supervisors. In general, a district may accept any revenue, money, grants, goods, or services from any federal, state, regional, or local agency or from any person for any lawful purpose of the district.

In 1996, California voters approved Proposition 218, which amended the California Constitution by adding new substantive and procedural requirements for the adoption of taxes, assessments, and property-related fees and charges. In 2010 California voters approved Proposition 26, which further restricts the ability of state and local governments to raise revenues to fund government services, facilities, and programs, by reclassifying certain fees and charges as taxes.

Both propositions directly impact the ability of mosquito and vector control districts to raise revenues. Because of the detailed requirements and limitations in these propositions, trustees should seek legal advice prior to adopting or increasing any revenue source.

Budgeting Process

On or before August 1 of each year, the board of trustees must adopt a final budget, which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 of the California Code of Regulations Title 2, Division 2, Chapter. This process typically will take several months and it is wise to start the process in spring even though the impact of the State budget process and results will not be available until later.

The board of trustees may divide the annual budget into specific categories. The board of trustees shall forward a copy of the final budget to the auditor of each county in which the district is located. Budgets are yearly expenditure guidelines for the future balanced against an estimated revenue schedule. Budget formation is a continuous process. The data and evaluation recorded in previous years provide greater reliability to the budget estimates for succeeding years. Budget formation is usually a review process for the board of trustees as staff members prepare the specific budget items. Mosquito and vector control programs must cope with wide biological and ecological variances. Control programs thus exhibit significant differences in major categories, such as equipment, supplies, and wages.

Budgeted Reserves

Health and Safety Code Section 2070 provides for an unallocated general reserve. This option was provided to meet district expenditure needs in the first half of the fiscal year prior to the collection and distribution of revenues. Without this reserve, districts may have to borrow money, with interest charges, for operations during the months of July through December. Districts may set their own limit for a general reserve.

A district may also establish restricted reserves for such things as contingencies, capital and asset preservation and public health emergencies. These funds, if not used, are not lost at the end of the fiscal year, but are carried over into the next fiscal year thus aiding in offsetting budget increases. The Health and Safety Code allows districts to set their own limits for these reserves.

Internal Control Structure

Management's responsibility for the internal control structure and the objectives of, and the inherent limitations in, the internal control structure are adapted from the Statements on Auditing Standards of the American Institute of Certified Public Accountants.

Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the internal control structure policies and procedures.

The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purposes financial statements in accordance with generally accepted accounting principles.

Trustees must be cautious because of inherent limitations in any internal control structure [ICS]. Errors or irregularities may occur and may not be detected. Trustees should be cautious in projecting current ICS to future periods, as current procedures may not be sufficient in future times to ensure proper Trustee fiscal oversight. ICS systems should be periodically reevaluated relative to current relevance.

Audits

Trustees are responsible to not only review expenditures for the district and set policies relating to those expenditures, but also need to assure that proper audits of the district's accounting books are properly maintained and accurate. This is usually accomplished through an independent audit of the records, which must be done annually unless the district board and county board of supervisors have approved a different audit or financial review arrangement pursuant to Government Code section 26909. Audit reports should be presented annually at a board of trustee meeting. It is also good policy to consider changing auditing companies every several years, but recognizing it is also important to have an auditor develop a thorough understanding of the district's operation. A reasonable guideline is to evaluate changing auditors every five years.

Chapter V

Community and Intergovernmental Relations

Meeting Community Interest

As a trustee on the board of your district, you have committed to serve the best interests of the community at-large (that being everyone residing or visiting anywhere within the district boundaries), provide services that are essential to the community, and represent residents of the entire district. You have a number of responsibilities as a trustee, which include setting district policies, direction, and establishing strategic goals and objectives. This requires a close working relationship with many local, state, and federal agencies and involvement with professional associations.

The evolving complexity of governmental agencies with their increased regulatory powers may influence district operations. At the same time, changes in public sensitivity to environmental protection, property taxation, and legalized invasions upon residents' personal rights, leads to additional responsibilities of trustee discussion and action, and higher levels of community involvement and public relations.

There are many agencies and interests with whom districts should cooperate in order to fulfill their responsibilities to the public. Although management is principally involved in such relations, trustees can frequently be very effective in contacts with cities or areas that they represent. In this capacity, a trustee operates within guidelines established by the district's Board of Trustees, and in conjunction or consultation with the manager.

There exists a continuous need for districts to provide public awareness of the district's mission and the benefits to the community residents. Although an agency may be providing excellent essential services, the lack of public awareness may create an under appreciation of the district's successful public health mission. Trustees may play a central role is publically describing the mission, processes, and the environmental sensitivities which result in the district successfully satisfying its public health role.

First, and foremost, a district should have a good working relationship with the other mosquito and vector control districts in its region. Neighboring districts should always work together when it is appropriate to control mosquito or other vector problems, as the vectors know no borders.

Mosquito and Vector Control Association of California (MVCAC) www.mvcac.org

The organization that became the Mosquito and Vector Control Association of California was founded in 1930. It first met in Berkeley, California for the purposes of discussion and information exchange among district representatives, university professors, and others involved in this field. Agencies and individuals devoted to mosquito and vector control make up the membership of MVCAC. These include independent special districts, vector control divisions of cities and counties, state health agencies, universities, and others. MVCAC represents the interests of 82 mosquito and vector control districts in the state. All mosquito and vector control districts should be members of MVCAC.

The MVCAC provides many services to its members, including coordination of the statewide surveillance program to detect West Nile virus and other mosquito-borne diseases and NPDES permit monitoring. The MVCAC has active legislative and public education/media programs. MVCAC also produces outstanding publications and educational pamphlets for the members to use in their programs.

To encourage and facilitate communication and cooperation among its members, the MVCAC staff coordinates an annual conference and interim membership and committee meetings. Communication also includes a web site, quarterly newsletters, and biweekly email updates. Trustees may receive all of these communications through their district's manager. In addition, district managers, trustees and district professional employees should attend MVCAC meetings to stay current on issues affecting their agencies. Trustees, managers and district professional staff can also contribute by helping to plan events, testify at hearings and offer advice or assistance, when appropriate. Without this volunteer work, MVCAC cannot be as effective as it has been in the past. To provide contact

information and other helpful references, the MVCAC publishes an annual yearbook. The yearbook provides information relating to MVCAC Bylaws, membership categories, standing committees, and the Trustee Council.

The Trustee Council is an MVCAC body consisting of trustees affiliated with the corporate member districts, and representing each of the five regions. This council promotes cooperation and interaction among those persons and entities concerned with mosquito and vector control. The council also provides advice and suggests action related to policy, fiscal, legislative and legal matters relating to vector control. The council is organized with a president, vice-president, secretary, and two other regional trustee representatives.

American Mosquito Control Association (AMCA) www.mosquito.org

The American Mosquito Control Association is an international association comprised of members with a common interest in promoting mosquito control and mosquito research. Their mission is to provide leadership, information, and education leading to the enhancement of health and quality of life through the suppression of mosquitoes and other vector-transmitted diseases, and the reduction of annoyance levels caused by mosquitoes and other vectors and pests of public health importance. Mosquito and vector control districts are advised to become sustaining members of the AMCA. The benefits are significant in areas of federal legislation and regulation, publications, public education, training, and science. In addition, the AMCA annual conference offers an excellent program and opportunity for district trustees and professional staff to receive timely information on topics of interest with mosquito control.

California Air Resources Board www.arb.ca.gov

The mission of the California Air Resources Board is to promote and protect public health, welfare and ecological resources through the effective and efficient reduction of air pollutants while recognizing and considering the effects on the economy of the state.

California Department of Fish and Game (DFG) www.dfg.ca.gov

The Department of Fish and Game manages over 850,000 acres of wildlife habitat. The State acquired these wildlife areas to protect and enhance habitat for wildlife species, and to provide for wildlife associated public use. These lands provide habitat for a great variety of plant and animal species, including many listed as threatened or endangered.

California Department of Public Health (CDPH) www.cdph.ca.gov

The Vector-Borne Disease Section of the State Department of Public Health works closely with mosquito and vector control districts, agricultural commissioners, the Department of Pesticide Regulations and the state universities regarding the protection of the public health and pesticide use in public health vector control.

Memoranda of understanding and cooperative agreements between mosquito and vector control agencies and other state and federal agencies have aided in compliance with strict state and federal regulations regarding the use of pesticides while protecting the judicious use of pesticides to control disease vectors and pests. District trustees and managerial staff should be familiar with agreements such as the cooperative agreement between CDPH and each local vector control agency. Further, they should encourage lawmakers and regulators to recognize the importance of maintaining a diverse selection of public health pesticides.

California Department of Pesticide Regulation www.cdpr.ca.gov

The mission of the Department of Pesticide Regulation is to protect human health and the environment by regulating pesticide sales and use, and by fostering reduced-risk pest management. All aspects of district pesticide selection and use is regulated by this department and through the County Agricultural Commissioner.

The department's functional operation plan for 2010-11 is found at: www.cdpr.ca.gov/docs/dept/planning/current_op.pdf

California Special District Association (CSDA) www.csda.net

The California Special District Association represents special districts in California. There are many types of special districts providing services to Californians such as water, fire protection, utilities, cemetery, municipal services, mosquito and vector control and others. The CSDA provides services such as legislative advocacy, information, representation on governmental committees, education programs and management resources. The CSDA promotes, through media and public education campaigns, special districts as one of the best types of government for local services. The CSDA annual conference can be a source of training and information to mosquito and vector control agency staff and trustees.

The CSDA Special District Governance Academy is specifically designed for special district governing board members. The areas covered include; fundamentals of governance, strategic planning, community leadership, finance, human resources and the governing board's role in the operation of the district.

California Water Resources Control Board (and Regional Boards) www.swrcb.ca.gov

The mission of the water board and the regional water quality control boards is to preserve, enhance, and restore the quality of California's water resources, and ensure their proper allocation and efficient use for the benefit of present and future generations. As part of their effort to protect the waters of the US, they issue permits to districts relating to pesticide use.

Joint Powers Agencies

In 1979, several member agencies of the MVCAC formed the Vector Control Joint Powers Agency (VCJPA) to provide for self-funded insurance programs. The VCJPA currently offers insurance programs for worker's compensation, auto-physical damage, property, business travel accident, group fidelity, underground storage tanks, liability and employment risk management.

Districts should, of course, investigate all of the options available to them when making decisions concerning insurance coverage. Other self-insurance programs are available and include programs through the CSDA, the Special District Risk Management Authority (SDRMA) and the Central California Vector Control Joint Powers Agency (CCVCJPA).

Local Agency Formation Commission (LAFCO)

The Local Agency Formation Commission is an independent agency created by the State Legislature in 1963 to provide for growth and development planning, especially as it pertains to local service delivery, within each county. Mosquito and vector control agencies must go through their local LAFCO on any issues involving changes in their boundaries and/or the exercise of new powers.

United States Fish and Wildlife Service (USFWS) www.fws.gov

Mosquito management on national wildlife refuges is a complex and often controversial issue for mosquito and vector control agencies, particularly when refuges are located near urban areas or communities where tourism is part of the local economy. Mosquito control is not automatically included as part of the wildlife management activities conducted on refuges. Therefore, it is imperative that district staff actively communicates and work with refuge management to ensure that public health concerns are addressed and that an effective mosquito control program becomes a part of the refuge management plan.

University of California

The University of California has a staff of scientists that teach and conduct research in all aspects of vector biology and control of vector borne diseases. This research provides a direct benefit to vector control districts and their programs. They also work closely with CDPH and the MVCAC in the surveillance of mosquito borne viruses.

Mosquito and vector control district staff should keep up to date on the information resulting from the research conducted by the UC. The University of California has representatives who work closely with the MVCAC and information is disseminated through the MVCAC to its members. In addition, districts may offer assistance to the UC researchers in order to further the scientific knowledge needed for effective, modern mosquito control programs.

Chapter VI

Personnel Relations

In general, personnel management and relations are the responsibility of the manager of the district. The board does not usually become involved with the hiring, firing, or management of personnel other than the manager. It typically is the board of trustees' responsibility to hire and direct the manager and all other personnel are under the direction of the manager.

Personnel relations considered here are those for which the board of trustees has responsibility as prescribed by statute or adopted procedures for administrative purposes. These involve coping with employee associations or unions in the fields of wage and benefit negotiations, grievance hearings, and safety rules and provisions.

Supervision of the District Manager

The most essential function of the district's board of trustees is the supervision of the District Manager. This includes all aspects of management from initial hiring, supervision, evaluation, and, if necessary, discipline. Hiring, supervision, and if necessary termination, is accomplished while complying with State and Federal employment legislation, district policy and procedures and in compliance with the district manager's contract.

Manager evaluation is an ongoing effort by the board of trustees, and should be accomplished annually, or as circumstances and/or policy dictates. Some boards, particularly those with many members, will delegate representatives from the board to review the District Managers performance and work with the manager on goal setting for the upcoming year. Since evaluation is a personnel matter, the meetings to review the manager may be held in closed session of the board of trustees.

Whenever disciplinary action is contemplated for either staff or the manager, the board of trustees should contact its legal counsel for guidance relating to necessary and proper procedures consistent with its adopted policy manual and contracts and applicable law.

Employee Representation

Employees of special districts are considered to be governmental workers. As such, they are covered by employee collective bargaining statutes at both the state and federal levels.

Many districts have employee associations or unions that represent the employees in labor negotiations. The board of trustees is the legal entity within the district responsible for negotiations and agreements with those groups. Therefore, they have the responsibility to meet the provisions of the applicable statutes, utilizing the guidance and assistance of district management and legal counsel.

In the event of an employee grievance, which cannot be resolved by the district's management, the board of trustees is responsible for conducting grievance hearing, attempting to resolve the problem. District legal counsel should provide guidance, preventing either the process or the decision from violating current statutes and district policy and procedures.

Safety Requirements

Employee safety programs are the responsibility of a district's board and management. Management staff implements the programs. Workplace safety is regulated by the federal and state Occupational Safety and Health Administration (OSHA). In general, these regulations apply to all employees of mosquito abatement and vector control districts. Severe penalties can be assessed against both the district and its management if serious violations exist. Worker safety must be a prime concern as most district personnel are exposed to potentially hazardous materials.

Current law requires each district to adopt, implement and monitor compliance with a variety of employee and workplace safety-related plans, including an illness and injury prevention plan, code of safe practices, hazard communication program, hazardous materials business plan, emergency action plan, and fire prevention plan. Because worker safety laws are changed frequently, district boards and management should be familiar with the current legal requirements and provide oversight in order to ensure that the district's programs are current and properly implemented.

Appendix

Click on the subjects and articles below for up to date information.

Appendix 1

- Summary of Napa County Mosquitoes
- Aedes Mosquitoes of California
- Anopheles Mosquitoes of California
- Culex Mosquitoes of California
- Culiseta Mosquitoes of California
- Miscellaneous Mosquitoes of California
- Mosquitoes Introduced to California
- Other Arthropod and Mammal Vectored Diseases

Appendix 2

Health and Safety Code

- [Article 1](#) General Provisions [2000. - 2007.]
- [Article 2](#) Formation [2010. - 2014.]
- [Article 3](#) Boards of Trustees and Officers [2020. - 2030.]
- [Article 4](#) Powers [2040. - 2055.]
- [Article 5](#) Abatement [2060. - 2067.]
- [Article 6](#) Finances [2070. - 2079.]
- [Article 7](#) Alternative Revenues [2080. - 2085.]
- [Article 8](#) Zones [2090. - 2093.]

- [Article 1](#) Definitions and General Provisions [2800. - 2805.]
- [Article 2](#) Formation [2822. - 2835.]
- [Article 3](#) Administration [2850. - 2853.]
- [Article 3.5](#) District Powers [2855. - 2868.]
- [Article 4](#) Taxation [2870. - 2876.]
- [Article 4.1](#) Standby Charges for Public Health Emergencies [2877. - 2878.]
- [Article 4.5](#) Claims [2880. - 2880.]
- [Article 5](#) Annexation [2900. - 2901.]
- [Article 5A](#) Consolidation [2910. - 2910.]

Appendix 3

Health and Safety Code Sections

- Section 101275 - 101285
- Section 106925
- Section 116100 - 116108
- Section 116110 - 116112
- Section 116120
- Section 116125 - 116170

Appendix

Appendix 3 continued

Health and Safety Code Sections

- Section 116175- 116183
- Section 116185 - 116225
- Section 106925
- Section 116110 - 116112
- Section 116175 - 116183
- Section 116185 - 116225
- Section 116250

Appendix 4

- Summary of Statement No. 45: Accounting and Financial Reporting by Employers for Postemployment Benefits Other

Appendix 5

- Summary of Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions