



Orange County Mosquito and Vector Control District

Serving Orange County Since 1947

PURSUANT TO GOVERNOR GAVIN NEWSOM'S EXECUTIVE
ORDER N-29-20 THIS MEETING WILL BE HELD AS A
TELECONFERENCE MEETING

BOARD OF TRUSTEES MEETING
THURSDAY JULY 16, 2020
3:00 P.M.

Observers may view the meeting on Zoom at:
<https://us02web.zoom.us/j/88484912379>

Or Telephone:
Dial: 888 475 4499 (Toll Free) or 877 853 5257 (Toll Free)
Webinar ID: 884 8491 2379

Comments may be submitted via email to agenda-comments@ocvector.org one hour prior to beginning of the meeting.

If you want to make a comment during the meeting, please hit *9 to raise your hand and be recognized by the moderator.



Orange County Mosquito and Vector Control District

Serving Orange County Since 1947

Budget and Finance Committee Met July 8 at 11:30 AM

**NOTICE AND AGENDA
OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES
THURSDAY JULY 16, 2020
881st REGULAR MEETING 3:00 P.M.
13001 GARDEN GROVE BLVD.
GARDEN GROVE, CA 92843
WEBSITE ADDRESS: www.ocvector.org
REGULAR MEETING 3:00 P.M.**

A. PLEDGE OF ALLEGIANCE, ROLL CALL, AND LATE COMMUNICATIONS

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

PRESIDENT:	Michael Alvarez	Orange
VICE-PRESIDENT:	Mike Posey	Huntington Beach
SECRETARY:	James Gomez	La Habra

Aliso Viejo	Ross Chun	Lake Forest	Vladimir Anderson
Anaheim	Lucille Kring	Los Alamitos	Tanya Doby
Brea	Cecilia Hupp	Mission Viejo	Bob Ruesch
Buena Park	Michael Davis	Newport Beach	Jeff Herdman
Costa Mesa	Sandra Genis	Orange	Michael Alvarez
Cypress	Jon Peat	Placentia	Craig Green
Dana Point	Richard Viczorek	Rancho Santa Margarita	April Josephson
Fountain Valley	Cheryl Brothers	San Clemente	Jim Dahl
Fullerton	Jennifer Fitzgerald	San Juan Capistrano	John Taylor
Garden Grove	Stephanie Klopfenstein	Santa Ana	Cecilia Aguinaga
Huntington Beach	Mike Posey	Seal Beach	Sandra Massa-Lavitt
Irvine	Farrah Khan	Stanton	Gary Taylor
La Habra	James Gomez	Tustin	Barry Cooper
La Palma	Nitesh Patel	Villa Park	Crystal Miles
Laguna Beach	Michael Morris	Westminster	Sergio Contreras
Laguna Hills	Erica Pezold	Yorba Linda	Peggy Huang
Laguna Niguel	John Mark Jennings	County of Orange	Lala Ragen
Laguna Woods	Shari Horne		

4. Late/Other Communications

B. PUBLIC COMMENTS

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

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

C. PRESENTATIONS None

D. OCMVCD COMMITTEE REPORTS TO THE BOARD OF TRUSTEES

1. Budget and Finance Committee

E. CONSENT CALENDAR

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

1. Approval of DRAFT Minutes for the regular meeting of June 18, 2020
2. Approve Warrant Register for May 2020 (Exhibit A)
3. Approve Monthly Financial Report for May 2020 (Exhibit A)
4. Approve Purchase Order to Insight for annual software licensing renewals for the period of July 1, 2020 to June 30, 2021 (Exhibit A)
5. Approve Purchase Order to Life Technologies for the period of July 1, 2020 to June 30, 2021 (Exhibit A)
6. Approve Purchase Orders for vector control products for the period July 1, 2020 to June 30, 2021 (Exhibit A)
7. Authorize purchase of Five (5) replacement fleet vehicles from Downtown Ford Motor Company in the amount of \$149,162.46 (Exhibit A)

F. BUSINESS AND ACTION ITEMS None

G. INFORMATIONAL ITEMS ONLY (NO ACTION NECESSARY)

1. Staff Presentation: Staff will give an update on vector activity in Orange County
2. Staff Presentation: Staff will give an update on outreach activity in Orange County
3. Receive and File Communications Letters from the District's Independent Auditor White Nelson Diehl Evans, LLP (Exhibit A)
4. Receive and File Laboratory Reports – Included in agenda packet

H. PRESIDENT'S REPORT AND TRUSTEE COMMENTS

I. DISTRICT MANAGER'S REPORT – Discussion and Possible Action

J. DISTRICT LEGAL COUNSEL REPORT – Discussion and Possible Action

K. CORRESPONDENCE – Discussion and Possible Action

L. FUTURE AGENDA ITEMS

M. ADJOURNMENT

1. Adjourn to the next regular meeting on August 20, 2020 starting at 3:00 p.m. at the Orange County Mosquito and Vector Control District offices, 13001 Garden Grove Blvd., Garden Grove, CA 92843



Orange County Mosquito and Vector Control District

Serving Orange County Since 1947

PURSUANT TO GOVERNOR GAVIN NEWSOM'S EXECUTIVE
ORDER N-29-20 THIS MEETING WILL BE HELD AS A
TELECONFERENCE MEETING

BUDGET AND FINANCE COMMITTEE MEETING
WEDNESDAY JULY 8, 2020
11:30 A.M.

Observers may view the meeting on Zoom at:
<https://us02web.zoom.us/j/81416373493>

Or Telephone:
Dial: 888 475 4499 (Toll Free) or 877 853 5257 (Toll Free)
Webinar ID: 814 1637 3493

Comments may be submitted via email to agenda-comments@ocvector.org one
hour prior to beginning of the meeting.

If you want to make a comment during the meeting, please hit *9 to raise your
hand and be recognized by the moderator.



BUDGET AND FINANCE COMMITTEE MEETING NOTICE

JULY 8, 2020

11:30 A.M.

TO: Budget and Finance Committee

Ross Chun	Aliso Viejo
Mike Posey (Chair)	Huntington Beach
Nitesh Patel	La Palma
Michael Morris	Laguna Beach
John Mark Jennings	Laguna Niguel
Vladimir Anderson	Lake Forest
Bob Ruesch	Mission Viejo
Gary Taylor	Stanton
Crystal Miles	Villa Park

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

RE: Budget and Finance Committee Meeting:
11:30 a.m., Wednesday July 8, 2020
Teleconference Meeting

AGENDA

1. Call the meeting to order and Roll Call
2. Public Comments
3. Approve minutes of April 29, 2020
4. Update of PARS IRS Section 115 OPEB Trust Account (PARS Financial Team will present a review of the prior year investment returns)
5. Proposed Investment Modifications to the District's Investment Policy
6. Review Independent Audit for FY 2019-20 schedule
7. Discussion on Fund Balance Strategies and Seek Direction from the Committee
8. Adjourn

MINUTES OF BUDGET AND FINANCE COMMITTEE MEETING

Orange County Mosquito and Vector Control District

TIME: 9:00 A.M., April 29, 2020

PLACE: Zoom Teleconference, Remote Meeting

Budget and Finance Committee Members Present:

Ross Chun	Aliso Viejo
Mike Posey	Huntington Beach
Nitesh Patel	La Palma
Michael Morris	Laguna Beach
John Mark Jennings	Laguna Niguel
Vladimir Anderson	Lake Forest
Bob Ruesch	Mission Viejo
Gary Taylor	Stanton
Crystal Miles	Villa Park

Others Present:

Richard Howard	District Manager
Tan Nguyen	Finance Manager
Tawnia Pett	Executive Assistant/Clerk of the Board
Alan Burns	District Counsel

The meeting was called to order at 9:03 A.M.

- 1. Called the Meeting to Order and Roll Call:** All nine members of the committee were present. Trustee Jennings arrived late to the meeting.
- 2. Selected Committee Chair:** On motion by Trustee Chun, seconded by Trustee Ruesch, Trustee Posey was selected committee chair by unanimous vote. (Trustee Jennings was absent)
- 3. Public Comments:** None
- 4. Approved minutes of January 16, 2020:** On motion by Trustee Ruesch, seconded by Trustee Miles, and passed by unanimous vote, the committee approved the minutes January 16, 2020. (Trustee Jennings was absent)
- 5. Presentation:** Sandra Wheeler from Stifel discussed the District's investment portfolio considering the financial impacts on financial markets resulting from COVID-19.

- 6. Discussed District Benefit Assessment 1 and Assessment 2:** District Manager Howard reported to the committee on this item. He noted there was an error in the report, the District was not asking for the Benefit Assessment to be raised as was stated in the report. On motion from Trustee Posey, seconded by Trustee Jennings, and approved by unanimous vote, the committee recommended moving the item to the full board as corrected by the District. (Trustee Chun was absent)
- 7. Reviewed Proposed District Budget for FY 2020-21:** District Manager Howard reported on this item. Trustee Posey made a motion to recommend moving the budget to the board but after removing the section proposing raising Benefit Assessment No. 2, seconded by Trustee Jennings, and approved by unanimous vote, the committee recommended moving the item to the full board after the correction by the District. (Trustee Chun was absent).
- 8. Adjournment:** Meeting adjourned at 10:35 A.M.

MINUTES OF THE 880th MEETING

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

TIME: 3:00 P.M. June 18, 2020

PLACE: 13001 Garden Grove Blvd., Garden Grove, CA 92843
MEETING TOOK PLACE BY TELECONFERENCE

PRESIDENT:	Michael Alvarez	Orange
VICE-PRESIDENT:	Mike Posey	Huntington Beach
SECRETARY:	James Gomez	La Habra

TRUSTEES PRESENT:

Aliso Viejo	Ross Chun	Laguna Woods	Shari Horne
Anaheim	Lucille Kring	Los Alamitos	Tanya Doby
Brea	Cecilia Hupp	Mission Viejo	Bob Ruesch
Buena Park	Michael Davis	Newport Beach	Jeff Herdman
Costa Mesa	Sandra Genis	Orange	Michael Alvarez
Cypress	Jon Peat	Placentia	Craig Green
Dana Point	Rick Viczorek	Rancho Santa Margarita	April Josephson
Fountain Valley	Cheryl Brothers	San Clemente	Jim Dahl
Fullerton	Jennifer Fitzgerald	San Juan Capistrano	John Taylor
Garden Grove	Stephanie Klopfenstein	Santa Ana	Cecilia Aguinaga
Huntington Beach	Mike Posey	Seal Beach	Sandra Massa-Lavitt
Irvine	Farrah Khan	Stanton	Gary Taylor
La Habra	James Gomez	Villa Park	Crystal Miles
Laguna Beach	Michael Morris	Westminster	Sergio Contreras
Laguna Hills	Erica Pezold	Yorba Linda	Peggy Huang
Laguna Niguel	John Mark Jennings	County of Orange	Lala Ragen

TRUSTEES ABSENT:

La Palma	Nitesh Patel	Tustin	Barry Cooper
Lake Forest	Vladimir Anderson		

OTHERS PRESENT:

Rick Howard, District Manager
Larry Shaw, Director of Operations
Lora Young, Director of Communications
Robert Cummings, Director of Scientific Technical Services
Tawnia Pett, Executive Assistant/Clerk of the Board
Alan Burns, District Counsel

A. Opening:

1. **Call the Business Meeting to Order:** President Alvarez called the meeting to order at 3:00 P.M.
2. **Pledge of Allegiance:** President Alvarez asked Trustee Dahl to lead the Pledge of Allegiance.
3. **Roll Call:** Roll call indicated 32 Trustees were present out of the current Board membership of 35.
4. **Late/Other Communications: None**
Late Communications:

Other Communications:

- B. **Public Comments:** One member of the public spoke about running for Seat C on the CSDA Board of Directors and asked the board of trustees for their vote.

C. Presentations:

1. District Manager Howard and Director of Scientific Technical Services Cummings gave an update on mosquito activity in 2020 vs. the prior five-year period.

D. OCMVCD Committee Reports to the Board of Trustees:

1. President Alvarez reported the executive committee met about finding a location to have in-person board meetings, the district's senior staff secession plan, and District Counsel Burns reported that District Manager Howard's review will be moved to a future meeting.

E. Consent Calendar: Items for Approval by General Consent

Before the board voted on this item, District Manager Howard spoke on item E.4. On motion from Trustee Gomez, seconded by Trustee Posey, and passed by unanimous vote, the Board of Trustees approved Consent Calendar Items E.2 through E.4. Agenda Item E.1 was passed by majority vote due to absences at the previous Board Meeting (Abstained: Trustees Josephson and Contreras).

Ayes: Trustees Chun, Kring, Hupp, Genis, Peat, Viczorek, Brothers, Fitzgerald, Klopfenstein, Posey, Khan, Gomez, Morris, Pezold, Jennings, Horne, Doby, Herdman, Alvarez, Green, Josephson, Dahl, J. Taylor, Aguinaga, Massa-Lavitt, G. Taylor, Miles, Contreras, Huang, and Ragen.

Noes: None.

Abstained: None.

Absent: Trustees Davis, Patel, Anderson, Ruesch, and Cooper.

1. **Approval of Minutes:** Approved, without reading, the Minutes of the 879th Meeting of the Board of Trustees held May 21, 2020.
2. **Approved Warrant Register for April 2020: (Exhibit A)** Received and filed.
3. **Approved Monthly Financial Report for April 2020: (Exhibit A)** Received and filed.
4. **Issued Purchase Order to Leading Edge Aerial Technologies for Purchase of PrecisionVision Unmanned Aerial System: (Exhibit A, B)** Approved the purchase of one PrecisionVision Unmanned Aerial System from Leading Edge Aerial Technologies in the amount of \$52,390.

F. Business and Action Items:

- Public Hearing to Consider the Ordering of a Program of Services and Levy of the Assessments for Fiscal Year 2020-21 in Connection with the District's Vector Surveillance and Control Assessment ("District Assessment No. 1") and the District's Mosquito, Fire Ant and Disease Control Assessment ("District Assessment No. 2"); Adopted Resolution No. 495 Approving the Engineer's Reports and Ordering Levy of District No. 1 Assessment , and Ordering Levy of District No. 2 Assessment: (Exhibit A, B, C)**

F.1A Public Hearings:

Public Hearing for District Assessment No. 1 **Opened: 3:41 pm**
Closed: 3:41 pm

Public Hearing for District Assessment No. 2 **Opened: 3:41 pm**
Closed: 3:42 pm

There was a presentation by District Manager Howard on each District Assessment before the public hearings and board vote. On motion from Trustee Kring, seconded by Trustee Green, and approved by unanimous vote, the Board of Trustees approved the ordering of services and projects, and the levy of assessment for fiscal year 2020-21 in the amount of \$1.92 per Equivalent Dwelling Unit for the District's District No. 1 Assessment, and the levy of the assessment for fiscal year 2020-21 in the amount of \$7.70 per Equivalent Dwelling Unit for the District's No. 2 Assessment. The board of trustees adopted Resolution No. 495 entitled Approving the Engineer's Reports, Confirming the Assessment Diagram and Assessment and Ordering the Levy of Assessments for Fiscal Year 2020-21 for the District's Vector Surveillance and Control Assessment ("District No. 1 Assessment") and for the District's Mosquito, Fire Ant and Disease Control Assessment ("District No. 2 Assessment").

Ayes: Trustees Chun, Kring, Hupp, Davis, Genis, Peat, Viczorek, Brothers, Fitzgerald, Klopfenstein, Posey, Khan, Gomez, Morris, Pezold, Jennings, Horne, Doby, Ruesch, Alvarez, Green, Josephson, Dahl, J. Taylor, Aguinaga, Massa-Lavitt, G. Taylor, Miles, Contreras, Huang, and Ragen.

Noes: None.

Abstained: None.

Absent: Trustees Patel, Anderson, Herdman, and Cooper.

G. Informational Items Only (NO ACTION NECESSARY):

- Staff Presentation:** Director of Scientific Services Cummings gave an update of vector activity in Orange County.
- Staff Presentation:** Director of Communications Young gave an update of communications activity in Orange County.
- Laboratory Reports- included in agenda packet:** Received and filed.

H. President's Report and Trustee Comments: None**I. District Manager's Report:** District Manager Howard reported:

- The District Office is open to the public.
- The Coachella Vector Control District had an employee death due to COVID-19. The District volunteered its services if the Coachella District needed assistance.

3. The District received an Outstanding Graduate Practicum Site Award from University of California Irvine.
4. A number of staff received recognition: Sokanary Sun for receiving her BCE, Breanna Ball for being named as the social media coordinator for the AMCA, Kassandra Reyes for obtaining her Master's in Health Science, and Jia Li for receiving her Master's in Public Health.
5. District Manager Howard thanked the Trustees for sending in photos of themselves wearing the District's OCVector masks.
6. The District is working on finding a facility large enough to hold the board to have in-person meetings again.
7. The Budget and Finance Committee is having a meeting on July 8, it is undecided at this time if it will be an in-person meeting or teleconference.

J. **District Legal Counsel Report:** District Counsel Burns reported:

1. Bostock vs Clayton County case banned sexual and other types of discrimination, the US Supreme Court confirmed it included gay and transgender discrimination as well.
2. National Lawyers Guild vs City of Hayward case ruled agencies cannot charge the public to redact items in records.
3. United States vs Gray case declared police cannot use an administrative warrant, (similar to our bad pool warrants), to look for other illegal matters on properties.
4. People vs Smolkin case- Penal Code 69 makes it a crime to threaten executive officers when they are doing their duties.

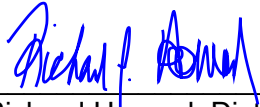
K. **Correspondence: None**

L. **Future Agenda Items: None**

M. **Adjournment:**

1. President Alvarez adjourned the meeting at 4:10 p.m. to the next regularly scheduled meeting on Thursday, July 16, 2020.

I certify that the above minutes substantially reflect the actions taken by the Board of Trustees at its meeting held June 18, 2020



Richard Howard, District Manager

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

_____ meeting held _____

ATTEST: _____
James Gomez, Secretary



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

July 16, 2020

AGENDA REPORT

AGENDA ITEM E.2

Prepared By: Tan Nguyen, Senior Accountant
Submitted By: Rick Howard, District Manager

Agenda Title:

Approve Warrant Register for May 2020

Recommended Action:

Receive and file.

Executive Summary:

Receive and file payment of May warrant register dated July 16, 2020 in the amount of \$ 439,892.53 as presented by in-house check runs dated May 1, 7, 14, 20, 21, 27, 28, and 29, 2020.

Fiscal Impact:

Amount Requested \$ N/A

Sufficient Budgeted Funds Available:

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

Previous Relevant Board Actions for This Item:

Exhibits:

Exhibit A: May 2020 Warrant Report

ORANGE COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

REGISTER OF DEMANDS JULY 16, 2020

ACCOUNTS PAYABLE REGISTER

ORANGE COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

REGISTER OF DEMANDS

7/16/2020

ACCOUNTS PAYABLE REGISTER

A/P Check Run	5/1/2020	2,999.28
A/P Check Run	5/7/2020	29,649.61
A/P Check Run	5/14/2020	24,552.21
A/P Check Run	5/20/2020	6,064.19
A/P Check Run	5/21/2020	83,679.92
A/P Check Run	5/27/2020	10,457.57
A/P Check Run	5/28/2020	50,363.44
P/R EEASSOC	5/21/2020	810.00
P/R ICMA	5/21/2020	20,885.47
P/R NATION	5/21/2020	5,460.00
P/R USB	5/21/2020	77.95
P/R CALPERS1	5/21/2020	39,847.89
P/R EDD	5/21/2020	11,117.38
P/R IRS	5/21/2020	35,063.57
P/R TASC	5/21/2020	2,425.18
P/R EEASSOC	5/29/2020	810.00
P/R ICMA	5/29/2020	20,885.47
P/R NATION	5/29/2020	5,460.00
P/R USB	5/29/2020	85.72
P/R CALPERS1	5/29/2020	40,679.20
P/R EDD	5/29/2020	11,316.21
P/R IRS	5/29/2020	34,930.94
P/R TASC	5/29/2020	2,271.33
TOTAL	\$	439,892.53

I hereby certify that the claims or demands covered by the foregoing listed warrants have been audited as to the accuracy and availability of funds for payment thereof. Subscribed and sworn on this 16th day of July 2020.


Rick Howard, District Manager


Tan Nguyen, Finance Manager

Accounts Payable

Checks by Date - Summary by Check Date

User: chumphrey
 Printed: 6/1/2020 8:32 AM



Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	LIFE	Life Technologies	05/01/2020	1,604.84
ACH	PROACTIV	Proactive Work Health Medical Center, Inc.	05/01/2020	1,390.00
ACH	TARGET	Target Specialty Products	05/01/2020	4.44
Total for 5/1/2020:				2,999.28
ACH	MORENO	Antonio J. Moreno	05/07/2020	150.00
ACH	PACIFIC	Tina Pacific	05/07/2020	58.60
ACH	LIFE	Life Technologies	05/07/2020	134.57
ACH	VERIZON	Verizon Wireless Services LLC	05/07/2020	5,734.23
24732	AIRGAS	AIRGAS USA, LLC	05/07/2020	3,158.12
24733	ALANS	Alan's Lawn & Garden Center, Inc.	05/07/2020	275.20
24734	ATT2	AT&T	05/07/2020	269.09
24735	CAGATE	California Gate & Entry System	05/07/2020	123.75
24736	CINTAS	Cintas Corporation No. 2	05/07/2020	951.00
24737	GFS	Governmental Financial Services	05/07/2020	780.00
24738	GG DISP	Republic Waste Svcs of So. Calif., LLC	05/07/2020	1,662.09
24739	GRAINGER	Grainger	05/07/2020	56.18
24740	HARPER	Harper & Burns, LLP	05/07/2020	6,072.50
24741	IRON	Iron Mountain Records Mgmt, Inc.	05/07/2020	89.69
24742	JUST	JUST TIRES	05/07/2020	1,068.35
24743	KWEST	K'WEST Printing	05/07/2020	751.63
24744	LAMPIRE	Lampire Biological Laboratories, Inc.	05/07/2020	246.25
24745	MARTIN D	Daniel Martinez	05/07/2020	575.00
24746	NORTHERN	BlueTarp Financial, Inc.	05/07/2020	572.02
24747	OC FIRE	Orange County Fire Protection	05/07/2020	822.81
24748	OREILLY	O'Reilly Auto Enterprises, LLC	05/07/2020	1,462.07
24749	ORVAC	ORVAC ELECTRONICS	05/07/2020	573.08
24750	PARS	Public Agency Retirement Svcs	05/07/2020	318.83
24751	PR	P & R Paper Supply Company, Inc.	05/07/2020	420.76
24752	PRAXAIR	Praxair Distribution, Inc	05/07/2020	599.86
24753	QDOXS	Q Document Solutions, Inc,	05/07/2020	103.31
24754	SMART	Smart & Final Stores Corp	05/07/2020	574.78
24755	SPECTRUM	Time Warner Cable/Spectrum	05/07/2020	810.00
24756	STAPLES	Staples Business Advantage	05/07/2020	19.84
24757	UCDAVIS	Regents of the Univ. of Calif.	05/07/2020	1,216.00
Total for 5/7/2020:				29,649.61
ACH	LIFE	Life Technologies	05/14/2020	425.33
ACH	VERIZON	Verizon Wireless Services LLC	05/14/2020	5,747.21
24758	AT T	AT&T MOBILITY	05/14/2020	31.43
24759	AT&T	AT&T	05/14/2020	67.49
24760	DUBOSE	Michael DuBose	05/14/2020	140.02
24761	GEIGER	GEIGER	05/14/2020	2,911.97
24762	GG DISP	Republic Waste Svcs of So. Calif., LLC	05/14/2020	1,704.04
24763	HOME DEP	Acct 6035 3225 0389 2048 Home Depot Ct	05/14/2020	1,160.34

Check No	Vendor No	Vendor Name	Check Date	Check Amount
24764	INSIGHT	Insight Public Sector, Inc.	05/14/2020	6,078.69
24765	KWEST	K'WEST Printing	05/14/2020	3,605.06
24766	PRAXAIR	Praxair Distribution, Inc	05/14/2020	333.64
24767	REDWING	Red Wing Business Advantage Account	05/14/2020	624.32
24768	SCG	Southern Calif. Gas Co.	05/14/2020	70.40
24769	SPARK	Sparkletts	05/14/2020	287.25
24770	SPECTRUM	Time Warner Cable/Spectrum	05/14/2020	1,349.00
24771	STAPLES	Staples Business Advantage	05/14/2020	16.02
Total for 5/14/2020:				24,552.21
ACH	ABBE	ROGER ABBE	05/20/2020	48.36
ACH	BENNETT	Stephen Bennett	05/20/2020	234.05
ACH	BOBBITT	Catherine Bobbitt	05/20/2020	234.05
ACH	CAMPBELL	JAMES CAMPBELL	05/20/2020	60.32
ACH	DAIKER	John Daiker	05/20/2020	260.80
ACH	EDISON	SUZANNE R. EDISON	05/20/2020	289.20
ACH	ELLIOTT	MARGARET ELLIOTT	05/20/2020	48.36
ACH	EVER	GARY EVERINGHAM	05/20/2020	104.90
ACH	FOGARTY	Carrie Fogarty	05/20/2020	234.05
ACH	Goedhart	Gerard Goedhart	05/20/2020	234.05
ACH	HEARST	Michael Hearst	05/20/2020	434.05
ACH	Huff	Robert Huff	05/20/2020	234.05
ACH	KELLER	JUSTINE KELLER	05/20/2020	60.32
ACH	KIMBALL	Deborah Kimball	05/20/2020	234.05
ACH	KOENIG	Steve Koenig	05/20/2020	234.05
ACH	LACHANCE	Glenn LaChance	05/20/2020	331.35
ACH	LOUGHNER	LINDA LOUGHNER	05/20/2020	214.60
ACH	MCCARTY	Danny McCarty	05/20/2020	234.05
ACH	MILLER J	Jon Miller	05/20/2020	234.05
ACH	MONTANI	Karen Montani	05/20/2020	72.72
ACH	PARSONS	John Parsons	05/20/2020	234.05
ACH	POSPISIL	Terry Pospisil	05/20/2020	234.05
ACH	REES	JETTE REES	05/20/2020	112.00
ACH	Rehders	Renee Rehders	05/20/2020	234.05
ACH	REINIG	Allyson Reinig	05/20/2020	234.05
ACH	Reisin	Caroline Reisinger	05/20/2020	234.05
ACH	Reynolds	Thomas Reynolds	05/20/2020	48.36
ACH	RINCON	Claudio Rincon	05/20/2020	234.05
ACH	SIPE	Russell Sipe	05/20/2020	234.05
ACH	Velten	Robert K. Velten	05/20/2020	234.05
Total for 5/20/2020:				6,064.19
ACH	EEASSOC	OCVCD Employee Association	05/21/2020	810.00
ACH	ICMA	ICMA	05/21/2020	20,885.47
ACH	NATION	Nationwide Retirement Solutions	05/21/2020	5,460.00
ACH	USB	PARS/U.S. Bank N.A. Minnesota	05/21/2020	77.95
ACH	CalPERS1	CalPERS	05/21/2020	39,847.89
ACH	EDD	Employment Development Dept.	05/21/2020	11,117.38
ACH	IRS	Internal Revenue Service	05/21/2020	34,593.39
ACH	STATE	STATE DISBURSEMENT UNIT	05/21/2020	470.18
ACH	TASC	Total Administrative Services Corp.	05/21/2020	2,425.18
ACH	ADAPCO	ADAPCO, INC.	05/21/2020	27,030.71
ACH	LIFE	Life Technologies	05/21/2020	885.41
ACH	ARCO	ARCO Business Solutions	05/21/2020	5,870.64
ACH	OC TOLL	OC Toll Roads	05/21/2020	222.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	SHAW	Lawrence Shaw	05/21/2020	3,360.00
24772	ACCOC	Association of Calif. Cities Orange County	05/21/2020	5,150.00
24773	AMAZON	AMAZON/SYNCB	05/21/2020	1,209.80
24774	ENVIRO	Enviro Services, Inc.	05/21/2020	504.00
24775	FEDEX	Federal Express Corp.	05/21/2020	132.26
24776	FISHER	Fisher Scientific	05/21/2020	73.74
24777	FM	F M CREDIT CARD	05/21/2020	6,760.95
24778	KOSMONT	Kosmont & Associates	05/21/2020	793.00
24779	KWEST	K'WEST Printing	05/21/2020	1,712.81
24780	LEAGUE	League of Investors	05/21/2020	1,350.00
24781	NEOGOV	GovernmentJobs.com, Inc.	05/21/2020	900.00
24782	SYNTECH	SYNTECH GROUP, INC.	05/21/2020	27,107.98
24783	XEROX	Xerox Financial Services	05/21/2020	616.62
Total for 5/21/2020:				199,367.36
ACH	CALPERS1	CalPERS	05/27/2020	10,457.57
Total for 5/27/2020:				10,457.57
ACH	ADAPCO	ADAPCO, INC.	05/28/2020	11,633.23
24784	ACCOC	Association of Calif. Cities Orange County	05/28/2020	5,000.00
24785	AIRGAS	AIRGAS USA, LLC	05/28/2020	1,732.38
24786	ALANS	Alan's Lawn & Garden Center, Inc.	05/28/2020	306.98
24787	ARCHIES	Archies Towing	05/28/2020	95.00
24788	AT T FAX	AT&T	05/28/2020	293.39
24789	AUTOCK	Auto Chek Centers, Inc.	05/28/2020	1,248.45
24790	CAGATE	California Gate & Entry System	05/28/2020	123.75
24791	CINTAS	Cintas Corporation No. 2	05/28/2020	3,453.31
24792	CLEANATN	Cleanation Commercial Services, LLC	05/28/2020	1,210.00
24793	GENESEE	Genesee Scientific Corporation	05/28/2020	1,998.00
24794	GRAINGER	Grainger	05/28/2020	108.64
24795	HASFIN	Quadient Finance USA, Inc	05/28/2020	299.21
24796	LAMPIRE	Lampire Biological Laboratories, Inc.	05/28/2020	244.25
24797	OFFICE	OFFICE DEPOT, INC.	05/28/2020	36.03
24798	P4 INC	PACIFIC 4	05/28/2020	1,009.14
24799	PARS	Public Agency Retirement Svcs	05/28/2020	319.36
24800	PLAYERS	Michael J. Mackenzie	05/28/2020	62.31
24801	PRAXAIR	Praxair Distribution, Inc	05/28/2020	798.66
24802	S & R	S & R A/C And Heating, Inc.	05/28/2020	242.50
24803	SCE	Southern Calif. Edison	05/28/2020	4,589.41
24804	STAPLES	Staples Business Advantage	05/28/2020	54.06
24805	TRUCPAR	Truck & Auto Supply, Inc.	05/28/2020	1,924.67
24806	ULINE	Uline Shipping Supply Specialists	05/28/2020	551.77
24807	UNIVAR	Univar USA Inc.	05/28/2020	8,449.44
24808	VZCONNEN	VERIZON CONNECT NWF, INC	05/28/2020	1,604.97
24809	WESCO	Western Scientific Co., Inc.	05/28/2020	2,626.00
24810	ZEP	Acuity Specialty Products, Inc.	05/28/2020	348.53
Total for 5/28/2020:				50,363.44
ACH	EEASSOC	OCVCD Employee Association	05/29/2020	810.00
ACH	ICMA	ICMA	05/29/2020	20,885.47
ACH	NATION	Nationwide Retirement Solutions	05/29/2020	5,460.00
ACH	USB	PARS/U.S. Bank N.A. Minnesota	05/29/2020	85.72
ACH	CalPERS1	CalPERS	05/29/2020	40,679.20

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	EDD	Employment Development Dept.	05/29/2020	11,316.21
ACH	IRS	Internal Revenue Service	05/29/2020	34,460.76
ACH	STATE	STATE DISBURSEMENT UNIT	05/29/2020	470.18
ACH	TASC	Total Administrative Services Corp.	05/29/2020	2,271.33
Total for 5/29/2020:				116,438.87
Report Total (143 checks):				439,892.53



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

July 16, 2020

AGENDA REPORT

AGENDA ITEM E.3

Prepared By: Tan Nguyen, Senior Accountant
Submitted By: Rick Howard, District Manager

Agenda Title:

Approve Monthly Financial Report for May 2020

Recommended Action:

Receive and file

Executive Summary:

Accept for inclusion, the Orange County Mosquito and Vector Control District Monthly Financial Report for May 2020

Fiscal Impact:

Amount Requested \$ N/A

Sufficient Budgeted Funds Available:

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

Previous Relevant Board Actions for This Item:

Exhibits:


Exhibit A: Monthly Financial Report for May 2020

Orange County Mosquito and Vector Control District
Monthly Financial Report
Month Ending May 31, 2020

Fund No.	Fund	Cash Balance 4/30/2020	Revenue	Expenditures	Transfers	Accrual Adjustment	Cash Balance 5/31/2020	Cash Balance 5/31/2019
10	Operating	\$ 9,114,076	\$ 504,326	\$ 888,382	\$ -	\$ 4,451	\$ 8,734,471	\$ 7,091,172
20	Vehicle Replacement	534,862	15,828	-	-	-	550,690	521,279
30	Liability Reserve	357,650	-	-	-	-	357,650	347,971
40	Equipment Replacement	829,731	-	-	-	-	829,731	814,128
50	Emergency Vector Control	1,661,271	-	-	-	-	1,661,271	1,630,030
60	Facility Improvement	7,982,823	26,792	2,226	-	-	8,007,389	7,086,361
70	Habitat Remediation	100,002	-	-	-	-	100,002	96,902
90	Retiree Medical Insurance	207,519	3,308	6,064	-	(16,029)	188,734	(266,844)
95	Retirement Contingency	251,106	-	-	-	-	251,106	246,383
99	Payroll Clearing	79,633	-	-	-	(7,118)	72,515	21,545
		\$ 21,118,673	\$ 550,254	\$ 896,672	\$ -	\$ (18,696)	\$ 20,753,559	\$ 17,588,927

Cash & Investment Balances:		Monthly Yield
California LAIF	\$ 4,828,943	1.363%
O.C. Treasurer	1,713,450	1.217%
Stifel Brokerage account		
Money market (par)	10,758	0.01%
Fixed income - Muni (par)	710,000	3.18%
Fixed income - other (par)	4,340,000	2.30%
Unamortized premium/(discount) on investments	46,141	n/a
F&M Checking	8,776,134	n/a
Payroll Checking	171,874	n/a
F&M HBP	146,259	0.05%
Petty Cash - Checking	10,000	n/a
Total Cash and Investments	\$ 20,753,559	

Section 115 Irrevocable Trust Balances:		3-month return
PARS Post-Employment Benefits Trust	\$ 3,490,733	0.60%
PARS Pension Trust	2,086,440	0.60%
Total PARS Trust Balances	\$ 5,577,173	


 FOR RICK HOWARD
 Richard Howard
 District Manager


 Tan Nguyen
 Finance Manager

Monthly Cash Flow

Month	Revenue	Expenditures	Transfers	Accrual Adjustment	Monthly Cash Flow	FY 18/19 Comparison
July	\$ 47,508	\$ 834,546	\$ -	\$ (148,702)	\$ (935,740)	\$ (1,529,844)
August	74,536	1,700,064	-	123,699	(1,501,829)	(1,022,210)
September	182,745	1,023,724	-	(23,598)	(864,577)	(841,887)
October	99,597	1,516,683	-	(1,935)	(1,419,021)	(971,384)
November	2,681,432	980,680	-	9,712	1,710,464	1,372,175
December	5,485,250	844,186	-	(76,739)	4,564,325	4,113,990
January	593,988	940,074	-	78,550	(267,536)	33,671
February	49,392	839,708	-	4,524	(785,792)	(567,125)
March	1,140,844	844,921	-	2,047	297,970	79,195
April	4,832,516	1,316,614	-	19,232	3,535,134	2,895,470
May	550,254	896,672	-	(21,877)	(368,295)	(748,502)
June					-	(1,109,102)
Total YTD	\$ 15,738,062	\$ 11,737,872	\$ -	\$ (35,087)	\$ 3,965,103	\$ 1,704,447

Revenues: 92% of Fiscal Year

10-Operating Fund	Budget	Actual	Percentage
Property Taxes	\$ 6,313,300	\$ 6,375,919	101.0%
1996 Benefit Assessment	1,555,000	1,527,746	98.2%
2004 Benefit Assessment	6,624,150	6,518,491	98.4%
Interest and Concessions	35,000	81,766	233.6%
Miscellaneous	-	6,578	0.0%
Successor Agency Pass thru/Residual	400,000	591,453	147.9%
Rent for Cell Sites	28,200	26,477	93.9%
VCJPA Pooled Services	75,000	72,429	96.6%
CDPH - CA State Grant	-	-	0.0%
Charges for Services	38,000	65,241	171.7%
Total Operating Fund Revenues	15,068,650	15,266,100	101.3%

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

Interest was budgeted conservatively & actual exceeds expectations.

Monies come through the County; timing & amount are unpredictable.

Collections of prior year charges are included in current year revenue.

No.	Other Funds	Budget	Actual	Percentage
20	Vehicle Replacement	20,000	25,975	129.9%
30	Liability Reserve	3,000	4,385	146.2%
40	Equipment Replacement	7,000	10,238	146.3%
50	Emergency Vector Control	14,000	20,499	146.4%
60	Facility Improvement	379,610	374,757	98.7%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	33,140	33,010	99.6%
95	Retirement Contingency	16,000	3,098	19.4%
	Total Other Funds	449,750	471,962	104.9%
	Total Revenue	\$ 15,541,400	\$ 15,738,062	101.3%

Interest was budgeted conservatively & actual exceeds expectations.

Interest was budgeted conservatively & actual exceeds expectations.

Interest was budgeted conservatively & actual exceeds expectations.

Interest allocation to this fund was budgeted higher than actual results.

Expenditures: 92% of Fiscal Year

No.	10-Operating Fund	Budget	Actual	Percentage
110	Trustees	\$ 78,750	\$ 28,164	35.8%
120	District Manager	415,700	358,226	86.2%
130	Legal Services	120,000	88,785	74.0%
140	Non-Departmental	312,600	203,666	65.2%
	Executive	927,050	678,841	73.2%
210	Administrative Services	882,600	619,189	70.2%
220	Insurance	703,500	691,876	98.3%
	Administrative Services	1,586,100	1,311,065	82.7%
310	Technical Services	1,827,440	1,443,529	79.0%
	Scientific Technical Services	1,827,440	1,443,529	79.0%
410	Field Operations	6,985,290	5,775,197	82.7%
430	Vehicle Maintenance	868,285	678,042	78.1%
440	Building Maintenance	270,620	240,702	88.9%
	Operations	8,124,195	6,693,941	82.4%
510	Public Information	841,177	578,954	68.8%
520	Information Technology	795,340	682,632	85.8%
530	Public Service	169,950	147,320	86.7%
	Public Information	1,806,467	1,408,906	78.0%
	Total Operating Fund Expenditures	14,271,252	11,536,282	80.8%

Annual insurance premiums are typically paid in August.

No.	Other Funds	Budget	Actual	Percentage
20	Vehicle Replacement	-	-	0.0%
30	Liability Reserve	-	-	0.0%
40	Equipment Replacement	-	-	0.0%
50	Emergency Vector Control	-	-	0.0%
60	Facility Improvement	44,000	25,814	58.7%
70	Habitat Remediation	-	-	0.0%
90	Retiree Medical Insurance	187,300	175,776	93.8%
95	Retirement Contingency	16,000	-	0.0%
	Total Other Funds	247,300	201,590	81.5%
	Total Expenditures	\$ 14,518,552	11,737,872	80.8%

STIFEL PRESTIGE® ACCOUNT STATEMENT

1 1 1 D175283 SSNR00901

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



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

Office Serving Your Account:
999 MONTEREY ST. STE. 360
SAN LUIS OBISPO, CA 93401

PRIMARY INVESTMENT OBJECTIVE: Income
RISK TOLERANCE: Moderate

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

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

In these challenging times, Stifel is committed to serving your needs and delivering solid, studied advice. Your trusted Stifel Financial Advisor is your resource to help you navigate volatile markets and stay focused on your overall plan.

ACCOUNT PROTECTION

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

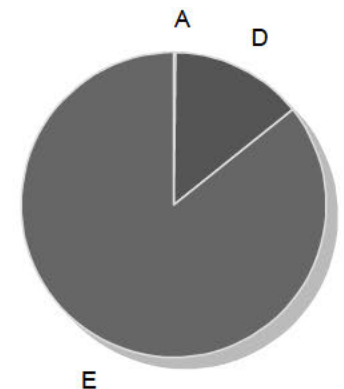
Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below.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

PORTFOLIO SUMMARY	May 31	April 30
Net Cash Equivalents **	10,757.58	114,212.37
Net Portfolio Assets held at Stifel	5,187,894.00	5,052,626.60
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	\$5,198,651.58	\$5,166,838.97
YOUR CHANGE IN PORTFOLIO VALUE	May 31	April 30
Net Cash Flow (Inflows/Outflows) ²		
Securities Transferred In/Out		
Income and Distributions	17,639.03	11,052.20
Change in Securities Value	14,173.58	20,837.11
Net Change in Portfolio Value	\$31,812.61	\$31,889.31

** See the Stifel Insured Bank Deposit Program Disclosure Statements for additional information.
² Does not include cost or proceeds for buy or sell transactions.

YOUR ASSET SUMMARY

	Value on May 31, 2020 (\$)	Percentage of your account
A Net Cash Equivalents**	10,757.58	0.21%
D Fixed Income-Muni	729,296.40	14.03%
E Fixed Income-Other	4,458,597.60	85.76%
Total Assets	\$5,198,651.58	100.00%



ASSET SUMMARY

	Value as of May 31, 2020				Gains/(-)Losses		
	<i>At Stifel</i>	<i>Not at Stifel</i>	<i>Total</i>	<i>% of assets *</i>	<i>Unrealized</i>	<i>Realized</i>	
						<i>This Period</i>	<i>Year-to-date</i>
Cash							
Cash Sweep**	10,757.58		10,757.58	0.21%			
Margin Balance							
A. Net Cash Equivalents	\$10,757.58		\$10,757.58	0.21%			
B. Equities							
C. Preferreds							
D. Fixed Income-Muni	729,296.40		729,296.40	14.03%	-1,551.75		
E. Fixed Income-Other	4,458,597.60		4,458,597.60	85.76%	94,368.72		8,159.36
F. Mutual Funds							
G. Unit Investment Trusts							
H. Insurance Products							
I. Alternative Investments							
J. Other Investments							
K. Stifel Smart Rate Program **							
Net Portfolio Assets	\$5,187,894.00	\$0.00	\$5,187,894.00	99.79%	\$92,816.97	\$0.00	\$8,159.36
Net Portfolio Value	\$5,198,651.58	\$0.00	\$5,198,651.58	100.00%	\$92,816.97	\$0.00	\$8,159.36

INCOME & DISTRIBUTION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Dividends	Tax-Exempt		
	Taxable		
Interest	Tax-Exempt		
	Taxable	56,044.95	17,639.03
Capital Gain Distributions			
Return of Principal			
Other			
Total Income & Distributions		\$56,044.95	\$17,639.03

INFORMATION SUMMARY

	<i>Security Type</i>	<i>Year-to-date</i>	<i>This period</i>
Accrued Interest Paid	Tax-Exempt		
	Taxable	7,559.95	2,539.52
Accrued Interest Received	Tax-Exempt		
	Taxable	2,108.10	
Gross Proceeds		1,341,598.50	200,000.00
Federal Withholding			
Foreign Taxes Paid			
Margin Interest Charged			

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

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

ASSET DETAILS

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

NET CASH EQUIVALENTS

	<i>Current value</i>	<i>Cost Basis</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
STIFEL FDIC INSURED	10,757.58	10,757.58	1.08	0.01%
Total Net Cash Equivalents	\$10,757.58	\$10,757.58	\$1.08	0.01%

STIFEL INSURED BANK DEPOSIT PROGRAM

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

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

PORTFOLIO ASSETS - HELD AT STIFEL

Fixed Income-Muni	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
OHIO ST WTR DEV AUTH POLLTN CTL REV WTR QUAL B2 BABS B/E TXBL CPN 3.742% DUE 12/01/21 DTD 08/24/10 FC 12/01/10 CUSIP: 67766WQH8 <i>Original Cost: 155,372.00</i>	S&P: AAA Moody: Aaa Cash	150,000	102.9000 154,350.00	102.9891 154,483.67	2,806.50	-133.67	5,613.00	3.64%
NORCO CA CMNTY REDEV AGY SUCCESS AGY REV TAX ALLOC RFDG B B/E TXBL CPN 2.715% DUE 03/01/22 DTD 12/20/17 FC 03/01/18 CUSIP: 655505BJ3 <i>Original Cost: 153,354.50</i>	S&P: AA- Cash	150,000	101.4320 152,148.00	102.0922 153,138.34	1,018.13	-990.34	4,072.50	2.68%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Muni	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
OCEANSIDE CA PENSION OBLIG RFDG REV B/E TXBL CPN 3.839% DUE 08/15/22 DTD 08/11/15 FC 02/15/16 CUSIP: 675371AY4 <i>Original Cost: 104,986.00</i>	S&P: AA+ Cash	100,000	105.1910 105,191.00	104.7907 104,790.74	1,130.37	400.26	3,839.00	3.65%
HILLSBOROUGH CNTY FL AVIATION AUTH CUST FAC REV TAMPA INTL B/E TXBL CPN 3.549% DUE 10/01/22 DTD 09/03/15 FC 04/01/16 CUSIP: 432275AE5 <i>Original Cost: 205,191.00</i>	S&P: A Moody: A3 Cash	200,000	102.5420 205,084.00	102.5629 205,125.80	1,183.00	-41.80	7,098.00	3.46%
WATAUGA CNTY NC RFDG B/E TXBL CPN 2.330% DUE 06/01/23 DTD 10/02/19 FC 06/01/20 CUSIP: 94109SAT8 <i>Original Cost: 113,363.30</i>	S&P: AA Cash	110,000	102.2940 112,523.40	103.0087 113,309.60	1,701.55	-786.20	2,563.00	2.28%
Total Fixed Income-Muni		710,000	\$729,296.40	\$730,848.15	\$7,839.55	-\$1,551.75	\$23,185.50	3.18%
Municipal Bonds held may or may not be tax free. Please consult with your tax advisor.								
Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
U S TREASURY NOTE CPN 2.625% DUE 07/31/20 DTD 07/31/18 FC 01/31/19 CUSIP: 912828Y46 <i>Original Cost: 251,767.31</i>	Moody: Aaa Cash	250,000	100.4130 251,032.50	100.0987 250,246.67	2,199.52	785.83	6,562.50	2.61%
FEDL NATL MTG ASSN NOTE CPN 2.875% DUE 10/30/20 DTD 11/01/18 FC 04/30/19 CUSIP: 3135G0U84 <i>Original Cost: 253,425.11</i>	S&P: AA+ Moody: Aaa Cash	250,000	101.1220 252,805.00	100.4496 251,124.12	618.92	1,680.88	7,187.50	2.84%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
FEDL NATL MTG ASSN NOTE CPN 2.000% DUE 10/30/20 DTD 04/30/12 FC 10/30/12 CUSIP: 3136G0FJ5 <i>Original Cost: 250,472.82</i>	S&P: AA+ Cash	250,000	100.5600 251,400.00	100.0583 250,145.66	430.56	1,254.34	5,000.00	1.99%
APPLE INC NOTE CPN 2.850% DUE 05/06/21 DTD 05/06/14 FC 11/06/14 CUSIP: 037833AR1 <i>Original Cost: 254,209.50</i>	S&P: AA+ Moody: Aa1 Cash	250,000	102.3820 255,955.00	100.8260 252,065.11	494.79	3,889.89	7,125.00	2.78%
U S TREASURY NOTE CPN 2.625% DUE 05/15/21 DTD 05/15/18 FC 11/15/18 CUSIP: 9128284P2 <i>Original Cost: 253,350.75</i>	Moody: Aaa Cash	250,000	102.3010 255,752.50	100.6469 251,617.20	303.16	4,135.30	6,562.50	2.57%
SALLIE MAE BANK SALT LAKE CITY UT CD FDIC #58177 CPN 2.450% DUE 05/17/21 DTD 05/15/19 FC 11/15/19 CUSIP: 7954502W4	Cash	100,000	102.2240" 102,224.00	100.0000 100,000.00	114.11	2,224.00	2,450.00	2.40%
FEDL NATL MTG ASSN NOTE CPN 2.750% DUE 06/22/21 DTD 06/25/18 FC 12/22/18 CUSIP: 3135G0U35 <i>Original Cost: 255,015.78</i>	S&P: AA+ Moody: Aaa Cash	250,000	102.6810 256,702.50	101.0463 252,615.74	3,036.46	4,086.76	6,875.00	2.68%
FEDL NATL MTG ASSN NOTE CPN 2.000% DUE 01/05/22 DTD 01/09/17 FC 07/05/17 CUSIP: 3135G0S38 <i>Original Cost: 152,238.52</i>	S&P: AA+ Moody: Aaa Cash	150,000	102.8550 154,282.50	101.0181 151,527.20	1,216.67	2,755.30	3,000.00	1.94%
PFIZER INC NOTE CPN 2.800% DUE 03/11/22 DTD 03/11/19 FC 09/11/19 CUSIP: 717081ER0 <i>Original Cost: 101,548.00</i>	S&P: AA- Moody: A1 Cash	100,000	104.2620 104,262.00	100.9972 100,997.16	637.78	3,264.84	2,800.00	2.69%

ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
U S TREASURY NOTE CPN 2.250% DUE 04/15/22 DTD 04/15/19 FC 10/15/19 CUSIP: 9128286M7 <i>Original Cost: 253,725.75</i>	Moody: Aaa Cash	250,000	103.8710 259,677.50	101.0239 252,559.87	722.34	7,117.63	5,625.00	2.17%
IBM CORP UNSECD NOTE CPN 2.850% DUE 05/13/22 DTD 05/15/19 FC 11/15/19 CUSIP: 459200JX0 <i>Original Cost: 151,274.50</i>	S&P: A Moody: A2 Cash	150,000	104.5620 156,843.00	100.4720 150,708.06	190.00	6,134.94	4,275.00	2.73%
SALLIE MAE BANK SALT LAKE CITY UT CD FDIC #58177 CPN 2.550% DUE 05/16/22 DTD 05/15/19 FC 10/15/19 CUSIP: 7954502X2	Cash	100,000	104.5570" 104,557.00	100.0000 100,000.00	118.77	4,557.00	2,550.00	2.44%
ALLY BANK SANDY UT CD FDIC #57803 CPN 1.850% DUE 08/29/22 DTD 08/29/19 FC 02/29/20 CUSIP: 02007GLJ0	Cash	200,000	103.5390" 207,078.00	100.0000 200,000.00	942.74	7,078.00	3,700.00	1.79%
UNITEDHEALTH GRP INC NOTE CPN 2.375% DUE 10/15/22 DTD 10/25/17 FC 04/15/18 CUSIP: 91324PDD1 <i>Original Cost: 153,461.00</i>	S&P: A+ Moody: A3 Cash	150,000	104.1410 156,211.50	102.0369 153,055.34	455.21	3,156.16	3,562.50	2.28%
JPMORGAN CHASE & CO SR NOTE CPN 3.200% DUE 01/25/23 DTD 01/25/13 FC 07/25/13 CUSIP: 46625HJH4 <i>Original Cost: 254,432.00</i>	S&P: A- Moody: A2 Cash	250,000	105.8960 264,740.00	101.2922 253,230.46	2,800.00	11,509.54	8,000.00	3.02%



ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
MORGAN STANLEY BANK NA SALT LAKE CITY UT CD FDIC #32992 CPN 2.650% DUE 01/25/23 DTD 01/25/18 FC 07/25/18 CUSIP: 61747MH46 <i>Original Cost: 101,128.00</i>	Cash	100,000	106.0940" 106,094.00	100.8458 100,845.81	929.32	5,248.19	2,650.00	2.50%
SIMON PPTY GRP LP NOTE CPN 2.750% DUE 02/01/23 DTD 12/17/12 FC 08/01/13 CALL 11/01/22 @ 100.000 CUSIP: 828807CN5 <i>Original Cost: 151,146.50</i>	S&P: A Moody: A2 Cash	150,000	101.0000 151,500.00	100.7389 151,108.28	1,375.00	391.72	4,125.00	2.72%
AMERICAN EXPRESS NATL BK SANDY UT CD FDIC #27471 CPN 1.450% DUE 03/31/23 DTD 03/31/20 FC 09/30/20 CUSIP: 02589AB50	Cash	100,000	103.0420" 103,042.00	100.0000 100,000.00	246.30	3,042.00	1,450.00	1.41%
CAPITAL ONE BANK USA NA GLEN ALLEN VA CD FDIC #33954 CPN 1.450% DUE 04/10/23 DTD 04/08/20 FC 10/08/20 CUSIP: 14042TDF1	Cash	240,000	103.0590" 247,341.60	100.0000 240,000.00	514.85	7,341.60	3,480.00	1.41%
MICROSOFT CORP NOTE CPN 2.375% DUE 05/01/23 DTD 05/02/13 FC 11/01/13 CALL 02/01/23 @ 100.000 CUSIP: 594918AT1 <i>Original Cost: 102,711.00</i>	S&P: AAA Moody: Aaa Cash	100,000	105.3040 105,304.00	102.3822 102,382.20	197.92	2,921.80	2,375.00	2.26%
GOLDMAN SACHS BANK USA NEW YORK NY CD FDIC #33124 CLLB CPN 1.850% DUE 02/20/24 DTD 02/19/20 FC 08/19/20 CALL 08/19/20 @ 100.000 CUSIP: 38149MQK2	Cash	100,000	100.3820" 100,382.00	100.0000 100,000.00	522.06	382.00	1,850.00	1.84%

ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Fixed Income-Other	<i>Symbol/ Bond Rating/ Type</i>	<i>Quantity</i>	<i>Current Price/ Current Value</i>	<i>Average Unit Cost/ Cost Basis</i>	<i>Accrued Income⁶</i>	<i>Unrealized Gain/(-)Loss¹⁰</i>	<i>Estimated Annualized Income</i>	<i>Estimated Yield %</i>
BMW BANK OF NORTH AMER SALT LAKE CITY UT CD FDIC #35141 CPN 1.650% DUE 02/28/24 DTD 02/28/20 FC 08/28/20 CUSIP: 05580AVB7	Cash	200,000	104.2840" 208,568.00	100.0000 200,000.00	849.86	8,568.00	3,300.00	1.58%
WELLS FARGO BANK NA SIOUX FALLS SD CD FDIC #03511 CLLB CPN 2.100% DUE 07/30/24 DTD 01/30/20 FC 02/29/20 CALL 07/30/20 @ 100.000 CUSIP: 949763S23	Cash	100,000	100.3430" 100,343.00	100.0000 100,000.00	11.50	343.00	2,100.00	2.09%
WELLS FARGO BANK NA SIOUX FALLS SD CD FDIC #03511 CLLB CPN 2.150% DUE 09/12/24 DTD 09/12/19 FC 10/12/19 CALL 09/12/20 @ 100.000 CUSIP: 949763H74	Cash	100,000	100.5980" 100,598.00	100.0000 100,000.00	117.81	598.00	2,150.00	2.14%
JPMORGAN CHASE BANK NA COLUMBUS OH CD FDIC #00628 CLLB STEP CPN 2.000% DUE 12/30/24 DTD 12/30/19 FC 06/30/20 CALL 12/30/20 @ 100.000 CUSIP: 48128LVM8	Cash	200,000	100.9510" 201,902.00	100.0000 200,000.00	1,687.67	1,902.00	4,000.00	1.98%
Total Fixed Income-Other		4,340,000	\$4,458,597.60	\$4,364,228.88	\$20,733.32	\$94,368.72	\$102,755.00	2.30%
Principal Protected Notes are subject to the credit risk of the issuer. Principal Protected Market Linked CDs are subject to applicable limits.								
Total Portfolio Assets - Held at Stifel			\$5,187,894.00	\$5,095,077.03		\$92,816.97	\$125,940.50	2.43%
Total Net Portfolio Value			\$5,198,651.58	\$5,105,834.61		\$92,816.97	\$125,941.58	2.42%

FOOTNOTE DEFINITIONS

- ⁶ **Accrued Income:** Accrued Income amounts are provided for informational purposes only and are not included as part of the Net Portfolio Value. Accrued Income represents the sum of accrued interest and accrued dividends on securities positions, but which Stifel has not yet received. Stifel cannot guarantee the accuracy of the Accrued Income, which may be subject to change. Accrued Income amounts are not covered by SIPC and should not be relied upon for making investment decisions.
- ¹⁰ Please note "Unrealized Gain/(-)Loss" does not equal the total current value minus the total cost if any value or cost amounts are missing. Unrealized gains or losses are provided for your information only and should not be used for tax purposes.

FOOTNOTE DEFINITIONS (continued)

" The price assigned to this instrument may have been provided by a national pricing service and is derived from a 'market-driven pricing model.'
This price may not be the actual price you would receive in the event of a sale prior to the maturity of the C.D. Additional information is available upon request.



ACTIVITY SUMMARY				CASH EQUIVALENTS		
Type of Activity	Activity	Year-to-date	This period	Cash	Cash Sweep	Margin
Opening Balance - Net Cash Equivalents			\$114,212.37	-\$145,905.64	\$260,118.01	\$0.00
Buy and Sell Transactions	Assets Bought	-1,887,145.25	-321,093.82	-321,093.82		
	Assets Sold/Redeemed	1,343,706.60	200,000.00	200,000.00		
Deposits	Deposits Made To Your Account	203,554.16				
Withdrawals	Withdrawals From Your Account					
Income and Distributions	Income and Distributions	56,044.95	17,639.03	17,639.03		
Cash Sweep Activity	Cash Sweep Activity			249,360.43	-249,360.43	
Margin Interest	Margin Interest Charged					
Other	Other Transactions					
Cash Management Activity	Card Activity					
	ACH/ATM Activity					
Checkwriting Activity	Checks You Wrote					
Closing Balance - Net Cash Equivalents			\$10,757.58	\$0.00	\$10,757.58	\$0.00
Securities Transferred	Securities Transferred In/Out					

ACTIVITY DETAILS					CASH EQUIVALENTS			
					This period	Cash	Cash Sweep	Margin
Opening Balance - Net Cash Equivalents					\$114,212.37	-\$145,905.64	\$260,118.01	\$0.00
Assets Bought								
Date	Activity	Quantity	Price	Description	Total	Cash	Cash Sweep	Margin
5/11/2020	Asset Bought	110,000.000	103.0530	WATAUGA CNTY NC RFDG B/E TXBL CPN 2.330% DUE 06/01/23 DTD 10/02/19 FC 06/01/20 CUSIP: 94109SAT8	-114,936.70	-114,936.70		
5/18/2020	Asset Bought	200,000.000	102.5930	HILLSBOROUGH CNTY FL AVIATION AUTH CUST FAC REV TAMPA INTL B/E TXBL CPN 3.549% DUE 10/01/22 DTD 09/03/15 FC 04/01/16 CUSIP: 432275AE5	-206,157.12	-206,157.12		
Total Assets Bought					-\$321,093.82	-\$321,093.82		



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Assets Sold/Redeemed

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Price</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
5/19/2020	Redemption	-200,000.000		FIRST REPUBLIC BANK SAN FRANCISCO CA CD FDIC #59017 IAM CPN 2.400% DUE 05/19/20 DTD 05/20/19 FC 05/19/20 CUSIP: 33616CDK3	200,000.00	200,000.00		

Total Assets Sold/Redeemed					\$200,000.00	\$200,000.00		
-----------------------------------	--	--	--	--	---------------------	---------------------	--	--

Income and Distributions

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Price</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
5/1/2020	Interest			MICROSOFT CORP NOTE CPN 2.375% DUE 05/01/23 DTD 05/02/13 FC 11/01/13 CALL 02/01/23 @ 100.000 050120 100,000 CUSIP: 594918AT1	1,187.50	1,187.50		
5/6/2020	Interest			APPLE INC NOTE CPN 2.850% DUE 05/06/21 DTD 05/06/14 FC 11/06/14 050620 250,000 CUSIP: 037833AR1	3,562.50	3,562.50		
5/12/2020	Interest			WELLS FARGO BANK NA SIOUX FALLS SD CD FDIC #03511 CLLB CPN 2.150% DUE 09/12/24 DTD 09/12/19 FC 10/12/19 051220 100,000 CUSIP: 949763H74	176.71	176.71		
5/14/2020	Interest			IBM CORP UNSECD NOTE CPN 2.850% DUE 05/13/22 DTD 05/15/19 FC 11/15/19 051320 150,000 CUSIP: 459200JX0	2,137.50	2,137.50		



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Income and Distributions continued

<i>Date</i>	<i>Activity</i>	<i>Quantity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
5/15/2020	Interest		SALLIE MAE BANK SALT LAKE CITY UT CD FDIC #58177 CPN 2.450% DUE 05/17/21 DTD 05/15/19 FC 11/15/19 051520 100,000 CUSIP: 7954502W4	1,221.64	1,221.64		
5/15/2020	Interest		SALLIE MAE BANK SALT LAKE CITY UT CD FDIC #58177 CPN 2.550% DUE 05/16/22 DTD 05/15/19 FC 10/15/19 051520 100,000 CUSIP: 7954502X2	1,271.51	1,271.51		
5/15/2020	Interest		U S TREASURY NOTE CPN 2.625% DUE 05/15/21 DTD 05/15/18 FC 11/15/18 051520 250,000 CUSIP: 9128284P2	3,281.25	3,281.25		
5/19/2020	Interest		FIRST REPUBLIC BANK SAN FRANCISCO CA CD FDIC #59017 IAM CPN 2.400% DUE 05/19/20 DTD 05/20/19 FC 05/19/20 051920 200,000 CUSIP: 33616CDK3	4,800.00	4,800.00		
5/29/2020	Interest		STIFEL FDIC INSURED BANK DEPOSIT PROGRAM 052920 10,757 CUSIP: 09999844	0.42	0.42		

Total Income and Distributions

\$17,639.03

\$17,639.03

Cash Sweep Activity

<i>Date</i>	<i>Activity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
5/1/2020	Sale	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		145,905.64	-145,905.64	
5/4/2020	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-1,187.50	1,187.50	



ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Cash Sweep Activity continued

<i>Date</i>	<i>Activity</i>	<i>Description</i>	<i>Total</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
5/7/2020	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-3,562.50	3,562.50	
5/13/2020	Sale	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		114,759.99	-114,759.99	
5/15/2020	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-2,137.50	2,137.50	
5/18/2020	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-5,774.40	5,774.40	
5/20/2020	Sale	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		1,357.12	-1,357.12	
5/29/2020	Purchase	STIFEL FDIC INSURED BANK DEPOSIT PROGRAM		-0.42	0.42	
Total Cash Sweep Activity			\$0.00	\$249,360.43	-\$249,360.43	

	<i>This period</i>	<i>Cash</i>	<i>Cash Sweep</i>	<i>Margin</i>
Closing Balance - Net Cash Equivalents	\$10,757.58	\$0.00	\$10,757.58	\$0.00



REALIZED GAINS/(-)LOSSES

This section provides estimated realized gains or losses for informational purposes only. Cost basis may be adjusted due to, but not limited to, the following: amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. Unless another method was in effect at the time of the trade, the trading tax lot relief method indicated on the first page of the statement was used to calculate gains or losses. Please review this information carefully for accuracy, and contact your Financial Advisor with any questions.

	<i>Closing Transaction</i>	<i>Date Acquired</i>	<i>Date Sold</i>	<i>Quantity</i>	<i>Cost Basis</i>	<i>Sale Proceeds</i>	<i>Realized Gain/(-)Loss**</i>
Fixed Income-Other							
FIRST REPUBLIC BANK SAN FRANCISCO CA CD CUSIP: 33616CDK3	REDEEMED	05/08/19	05/19/20	200,000	200,000.00	200,000.00	N/A (LT)
Total Fixed Income-Other					\$200,000.00	\$200,000.00	\$0.00
Total Realized Gains/(-)Losses					\$200,000.00	\$200,000.00	\$0.00
Total Net Short-Term (ST)					\$0.00	\$0.00	\$0.00
Total Net Long-Term (LT)					\$200,000.00	\$200,000.00	\$0.00
Total Net Other-Term (OT)					\$0.00	\$0.00	\$0.00

** Please note "Realized Gain/(-)Loss" does not equal total sale proceeds minus total cost basis if any cost basis amounts are missing.



Stifel Insured Bank Deposit Program

Amount(s) listed below include accrued interest in the amount of \$0.42. The rate at month-end was 0.01%.

Description	Location	Previous Month Value	Current Month Value
Stifel Bank and Trust	St. Louis, MO	\$246,502.02	\$10,757.58
Stifel Bank	Clayton, MO	\$13,615.58	\$0.00
Stifel Trust Company NA	St. Louis, MO	\$0.39	\$0.00
Texas Capital Bank NA	Dallas, TX	\$0.02	\$0.00
Closing Balance - Stifel Insured Bank Deposit Program			\$10,757.58

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

THIS PAGE INTENTIONALLY LEFT BLANK

STIFEL

Certain Definitions

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

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

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

Account Disclosures

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

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

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

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

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

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

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

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

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

Additional information will be provided upon written request, and certain order routing information is available online at www.stifel.com/disclosures/best execution. On request of a customer and at no fee, Stifel will disclose to such customer the identity of the venue to which such customer’s orders were routed for execution in the six months prior to the request, whether the orders were directed orders or non directed orders, and the time of the transactions, if any, that resulted from such orders. Orders may be routed and executed internally through Stifel’s trading desk. In such instances, Stifel stands to share in 100% of remuneration received (in the case of orders executed as agent) or profits or losses generated (in the case of orders executed as principal) as a result of internalizing such orders. Customers may mail their inquiries to: Stifel Attn: Equity Trading Compliance, 787 7th Avenue, New York, New York 10019.

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

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

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

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

STIFEL

Account Disclosures Continued

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

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

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

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

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

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

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

Investor Education and Protection – Under the Public Disclosure Program, the Financial Industry Regulatory Authority ("FINRA") provides certain information regarding the disciplinary history of FINRA members and their associated persons via FINRA Regulation's BrokerCheck Hotline (toll free (800) 289 9999). Additional information may be obtained from the FINRA Regulation Web Site at www.finra.org, and an investor brochure describing FINRA BrokerCheck is available upon request.

Stifel, Nicolaus & Company, Incorporated is registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board ("MSRB"). Additional information may be obtained from the MSRB web site at www.msrb.org, including an investor brochure that is posted on the web site describing the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.

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

Notification of Change in Circumstances and Availability of Investment Advisory Disclosure Brochures –

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



COUNTY OF ORANGE
OFFICE OF THE TREASURER-TAX COLLECTOR

Shari L. Freidenrich, CPA, CCMT, CPFA, ACPFIM
 P. O. BOX 4515
 SANTA ANA, CA 92702-4515



ocgov.com/ocinvestments

May 31, 2020

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

Attn: Richard Howard, District Manager
 13001 Garden Grove Blvd.
 Garden Grove, CA 92843

Monthly Apportionment Gross Yield: 1.276%
 Estimated Investment Administration Fee Rate: -0.059%
 Monthly Apportionment Net Yield: 1.217%

Fund Number : [REDACTED]

MAY 2020 STATEMENT

INVESTMENT BALANCE IN OCIP

Transactions

<u>Transaction Date</u>	<u>Transaction Description</u>	<u>Authorized Signer</u>	<u>Amount</u>
05/01/2020	April 2020 Investment Admin Fee		\$ (84.30)
05/28/2020	February 2020 Interest Paid		\$ 2,756.24

Summary

Total Deposit:	\$ 2,756.24	Beginning Balance:	\$ 1,710,777.69
Total Withdrawal:	\$ (84.30)	Ending Balance:	\$ 1,713,449.63

ACCRUED INVESTMENT INCOME

Description

Amount

March 2020 Interest Accrued	\$ 2,656.22
April 2020 Interest Accrued	\$ 2,118.44
Total	<u>\$ 4,774.66</u>

May 2020 Interest to be accrued in June 2020 \$ 1,894.29

California State Treasurer
Fiona Ma, CPA



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

June 01, 2020

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

ORANGE COUNTY VECTOR CONTROL DISTRICT

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

[Tran Type Definitions](#)

Account Number: XXXXXXXXXX

May 2020 Statement

Account Summary

Total Deposit:	0 00	Beginning Balance:	4,828,943 04
Total Withdrawal:	0 00	Ending Balance:	4,828,943 04



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

July 16, 2020

AGENDA REPORT

AGENDA ITEM E.4

Prepared By: Luan Ngo, Information Technology Manager
Submitted By: Rick Howard, District Manager

Agenda Title:

Approve Purchase Order to Insight for annual software licensing renewals for the period July 1, 2020 to June 30, 2021.

Recommended Action:

Approve purchase order in the amount of \$67,000 for the Fiscal Year beginning July 1, 2020 to Insight for annual software licensing renewals.

Executive Summary:

To track and successfully manage the District's Information Technology functions, the District contracts with *Insight* (formerly known as PC Mall), for a variety of software and associated services. *Insight* is the preferred government provider of these services and their products are competitively bid through state of California GSA contracts.

Staff recommends that the Board authorize the issuance of purchase orders to *Insight* in the amount of \$67,000 for annual software renewals. This item is included in the FY 2020-21 Operating Budget.

Fiscal Impact:

Amount Requested: \$67,000 (Budget for FY 2020-21)

Sufficient Budgeted Funds Available: YES

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

Previous Relevant Board Actions for This Item:

May 21, 2020 Adoption of the FY 2020-21 Operating Budget

Exhibits:

Exhibit A: List of software renewals for FY 20/21

Insight Vendor Purchases

10.520.7505 Disaster Recovery/Offsite Storage			
Offsite Data Backup & Recovery	Aug	Infrascale - year 1 of 3	3,600
10.520.7511 Software Licensing & Maintenanc Renewals			
Adobe Renewal Licensing	Jul	10 Licenses	9,500
Airwatch	Aug	MDM	4,000
Meraki Licensing	Jun	12 APs	1,300
Microsoft 100 X SQL Cal SA HV-SQL-S1	Jun	SQL Database Server Year 3 of 3	5,500
Microsoft Office 365 - 3YR Sub.	Aug.	Year 3 of 3	18,000
Microsoft Office365 Adv Threat Protect	Aug	Year 3 of 3	2,500
Microsoft Server 2016 Datacenter R2	Nov	3 Servers w/ 2 cores licenses - Year 1 of 3	8,000
Microsoft Visio for Office 365	Aug	Year 3 of 3 (2 Licenses)	300
Palo Alto	Nov	Firewall (2 Licenses)	7,000
Veeam Backup	Dec		2,900
Veeam Office365 Support	Dec		1,400
VMWare	Mar	Virtualization	3,000
		Total	67,000



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

July 16, 2020

AGENDA REPORT

AGENDA ITEM E.5

Prepared By: Robert Cummings, Director of Scientific Technical Services
Submitted By: Rick Howard, District Manager

Agenda Title:

Approve Purchase Order to Life Technologies for the period of July 1, 2020 to June 30, 2021.

Recommended Action:

Approve purchase order in the amount of \$52,831.30 for the Fiscal Year beginning July 1, 2020, to Life Technologies for annual supplies of laboratory reagents, chemicals, and test kits for disease surveillance.

Executive Summary:

Life Technologies provides the District's laboratory supplies for most of the materials that the District uses in testing for vector-borne diseases, including West Nile virus, St. Louis encephalitis virus, dog heartworm, and others.

Staff recommends that the Board authorize the issuance of purchase order to Life Technologies in the amount of \$52,831.30 for these services and supplies. This item is included in the FY 2020-21 Operating Budget.

Fiscal Impact:

Amount Requested: \$52,831.30 (Budget for FY 2020-21)

Sufficient Budgeted Funds Available: YES

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

Previous Relevant Board Actions for This Item:

May 21, 2020, Adoption of the FY 2020-21 Operating Budget

Exhibits:

Exhibit A: Product Price Sheet

Life Technologies

	Qty	Amount
MagMax 96 Viral RNA Isolation Kit	6	\$ 1,194.00
PCR Systems	12	\$ 516.67
5X Magmax 96 Viral 1 Kit	5	\$ 1,194.00
PATH-ID QPCR	4	\$ 603.10
Taqman QSY Probes	16	\$ 250.00
DNA OLIGO, 50N	8	\$ 8.00
7500 FAST Real Time PCR Assurance (y	1	\$ 6,200.04
FG, Microplate	2	\$ 83.20
FG, Optical Adhesive Covers	2	\$ 203.43
TOPO TA for SEQ RXN	1	\$ 225.00
MagMax Express Tip Comb	7	\$ 64.47
MagMax Express Plate 200	12	\$ 278.76
Prepman Ultra	10	\$ 141.00
PATH-ID QPCR MM (100 RXN)	3	\$ 158.00
FG, Microplate, LHS 96 Well	7	\$ 97.50
PATH-ID QPCR MM (500 RXN)	4	\$ 588.30
Taqman Fast Virus 1-Step Mmix	3	\$ 2,212.55
FG, Carrier RNA (500L)	2	\$ 210.00
MagMax Lysis/Binding Soln.	3	\$ 140.00

Total



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

July 16, 2020

AGENDA REPORT

AGENDA ITEM E.6

Prepared By: Lawrence Shaw, Director of Operations
Submitted By: Rick Howard, District Manager

Agenda Title:

Approve Purchase Orders for vector control products for the period July 1, 2020 to June 30, 2021.

Recommended Action:

Approve purchase orders for the Fiscal Year beginning July 1, 2020 to ADAPCO®, in the amount of \$286,645 for mosquito control products; to CLARKE in the amount of \$210,755 for mosquito control products; to Target Specialty Products in the amount of \$174,445 for fire ant control products; and to Univar Environmental Solutions in the amount of \$42,400 for mosquito control products.

Executive Summary:

Staff recommends that the Board authorize the issuance of purchase orders to ADAPCO®, in the amount of \$286,645 for mosquito control products; to CLARKE in the amount of \$210,755 for mosquito control products; to Target Specialty Products in the amount of \$174,445 for fire ant control products; and to Univar Environmental Solutions in the amount of \$42,400 for mosquito control products, for a total of \$714,245. The budget for FY 2020-21 is \$756,100. These figures were based upon FY 2019-20 costs and are adequate to perform the primary functions of the District. In the event of a disease outbreak, these costs would likely increase. The products to purchase are proprietary and there are no alternative vendors. Subsequently, these are sole-sourced purchases. A list of control products by vendor is attached.

Fiscal Impact:

Amount Requested: \$714,245 (Budget for FY 2020-21 is \$756,100)

Sufficient Budgeted Funds Available: YES

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

Previous Relevant Board Actions for This Item:

May 21, 2020 Adoption of the FY 2020-21 Operating Budget

Exhibits:

Exhibit A: Product Price Sheet

PESTICIDE	AMOUNT NEEDED	PRICE PER	TOTAL PRICE	WITH TAX	Column1
VECTOMAX FG	177 BAGS	\$356.80	\$63,153.60	\$68,679.54	ADAPCO
VECTOBAC GS	194 BAGS	\$110.00	\$21,340.00	\$23,207.25	ADAPCO
VECTOBAC G	450 BAGS	\$110.00	\$49,500.00	\$53,831.25	ADAPCO
HELICOPTER VECTOBAC G	540 BAGS	\$110.00	\$59,400.00	\$64,597.50	ADAPCO
DELTAGARD	5 CASES	\$969.20	\$4,846.00	\$5,270.03	ADAPCO
BVA-2	20 TOTES	\$3,267.00	\$65,340.00	\$71,057.25	ADAPCO
TOTALS				\$286,642.82	ADAPCO
NATULAR XRT	128 CASES	\$1,018.60	\$124,185.60	\$135,051.84	CLARKE
NATULAR T30	12 CASES	\$796.00	\$8,756.00	\$9,522.15	CLARKE
NATULAR G30	29 BAGS	\$660.80	\$18,792.00	\$20,436.30	CLARKE
COCOBEAR	10 TOTES	\$5,200.25	\$52,002.50	\$56,552.72	CLARKE
AQUA DUET	5 CASES	\$1,373.80	\$6,869.00	\$7,401.34	CLARKE
TOTALS				\$228,964.35	CLARKE
VICTOR SNAP TRAPS	150 EACH	\$14.35	\$2,152.50	\$2,340.84	TARGET
SIESTA	35 BAGS	\$188.78	\$6,607.30	\$7,185.44	TARGET
EXTINGUISH PLUS	342 BAGS	\$171.89	\$58,786.38	\$63,930.19	TARGET
ESTEEM	245 BAGS	\$188.09	\$46,082.05	\$50,114.23	TARGET
AMDRO	72 BAGS	\$337.41	\$24,293.52	\$26,419.20	TARGET
SUMILARV	100 CASES	\$425.95	\$42,595.00	\$46,002.60	TARGET
ADVION	8 BAGS	\$267.35	\$2,138.80	\$2,325.95	TARGET
TOTALS				\$198,318.45	TARGET
ALTOSID XR INGOTS 2.1%	10 CASES	\$752.40	\$7,524.00	\$8,182.35	UNIVAR
ALTOSID P35	20 BAGS	\$703.60	\$14,072.00	\$15,303.30	UNIVAR
ALTOSID BRIQUETS 8.62%	20 CASES	\$476.00	\$9,520.00	\$10,353.00	UNIVAR
ALTOSID PELLETS 4.25%	7 CASES	\$1,124.20	\$7,869.40	\$8,557.97	UNIVAR
TOTALS				\$42,396.62	UNIVAR



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

July 16, 2020

AGENDA REPORT

AGENDA ITEM E.7

Prepared By: Lawrence Shaw, Director of Operations
Submitted By: Rick Howard, District Manager

Agenda Title:

Authorize purchase of five (5) replacement fleet vehicles from Downtown Ford Motor Company in the amount of \$149,162.46.

Recommended Action:

Authorize the purchase of one (1) replacement 2020 4X2 Ford Ranger pickup truck; and four (4) replacement 2020 4X4 Ford Ranger pickup trucks from Downtown Ford (Sacramento) for a total cost of \$149,162.46 pursuant to the California Statewide Commodity Contract 1-18-23-20A.

Executive Summary:

The Orange County Mosquito and Vector Control District operates a fleet of over 100 vehicles to effectuate the day-to-day operations of the District. The FY 2020-21 budget authorized the purchase of five (5) replacement field vehicles. These vehicles will be assigned to Operations.

The District participates in the California Statewide Commodity Contract program (CSCCP). The program is administered by the California Department of General Services, Procurement Division (DGS-PD), and administers statewide commodity contracts for use by State and local governments. These Commodity Contracts provide for leveraged procurement and are used as one of the State's main procurement vehicles for leveraging its buying power. Under the CSCCP program, the District priced the five replacement vehicles through Ford Motor Company. This program ensures that the District receives the best price available and is used by local and state agencies throughout California to purchase vehicles and is compliant with the District's Purchasing Ordinance, Chapter 4.01.

The total purchase price of the one (1) replacement 2020 4X2 Ford Ranger pickup truck is \$27,980.26; while the four (4) replacement 2020 4X4 Ford Ranger pickup trucks is \$121,182.20, for a grand total of 149,162.46.

Fiscal Impact:

Amount Requested: \$149,162.46

Sufficient Budgeted Funds Available: YES

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

Previous Relevant Board Actions for This Item:

May 21, 2020 Adoption of FY 2020-21 Operating Budget

Exhibits:

Exhibit A: 2020 Ford Ranger 4X2 SuperCab and 2020 Ford Ranger 4X4 SuperCab purchase estimate

CUSTOMIZE YOUR INVOICE

Hover Your Pointer
HERE for a Useful Tip!

Type Company Information Here...

Company Name	THIS IS YOUR QUOTE	Phone	916-442-6931
Address	DOWNTOWN FORD SALES	Fax	916-491-3138
City	525 N16th Street		
State	Sacramento, CA. 95814		
ZIP Code			

Specify Default Invoice Information Here...

1st Tax Name	LOS ANGELES	Credit Cards Accepted	
Rate	9.250%	Credit Card #1	
<input type="checkbox"/>		Credit Card #2	
		Credit Card #3	
2nd Tax Name		Shipping Charge	\$350.00
Rate		Counter Location	
<input type="checkbox"/>	Apply tax on local purchases only.		
<input type="checkbox"/>	Share invoice numbers on network.		
Template Wizard Database	c:\program files\microsoft office\office\library\invdb.xls		

Formatted Information

<p>THIS IS YOUR QUOTE DOWNTOWN FORD SALES 525 N16th Street, Sacramento, CA. 95814 916-442-6931 fax 916-491-3138</p>
--

THIS IS YOUR QUOTE

DOWNTOWN FORD SALES
 525 N16th Street, Sacramento, CA. 95811
 916-442-6931 fax 916-491-3138

QUOTE# OCV4RGS

QUOTATION

Customer

Name DAVID MILLER - OC VECTOR CONTROL
 Address 13001 GRADEN GROVE BLVD
 City GARDEN GROVE CA 92834
 Phone 714.971.2421 X 147

Date 6/22/2020
 REP WIL
 Phone 916.442.6931
 FOB SACRAMENTO

Qty	Description	Unit Price	TOTAL
4	2020 FORD F150 4X4 SUPERCAB STATE OF CALIFORNIA CONTRACT 1-18-23-20A CLIN 10 SALES TAX 8.750%	\$23,912.00	\$95,648.00
	OPTIONS WHITE IN COLOR		
4	RANGER SUPERCAB 4X4 125"WB R1F	\$2,415.00	\$9,660.00
4	SPRAY IN BED LINER	\$595.00	\$2,380.00
4	POWER GROUP	\$390.00	\$1,560.00
4	DOC FEE	\$85.00	\$340.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00

Payment Details

Cash
 Check
 Credit Card

Name _____
 CC # _____
 Expires _____

Subtotal	\$109,588.00
Delivery	\$2,000.00
SALES TAX	\$9,559.20
CA Tire Tax	\$35.00
TOTAL	\$121,182.20

Office Use Only

\$500 DISCOUNT IF PAID WITHIN 20DAYS OF DELIVERY

CUSTOMIZE YOUR INVOICE

Hover Your Pointer
HERE for a Useful Tip!

Type Company Information Here...

Company Name	THIS IS YOUR QUOTE	Phone	916-442-6931
Address	DOWNTOWN FORD SALES	Fax	916-491-3138
City	525 N16th Street		
State	Sacramento, CA. 95814		
ZIP Code			

Specify Default Invoice Information Here...

1st Tax Name	LOS ANGELES	Credit Cards Accepted	
Rate	9.250%	Credit Card #1	
<input type="checkbox"/>		Credit Card #2	
		Credit Card #3	
2nd Tax Name		Shipping Charge	\$350.00
Rate		Counter Location	
<input type="checkbox"/>	Apply tax on local purchases only.		
<input type="checkbox"/>	Share invoice numbers on network.		
Template Wizard Database	c:\program files\microsoft office\office\library\invdb.xls		

Formatted Information

THIS IS YOUR QUOTE DOWNTOWN FORD SALES 525 N16th Street, Sacramento, CA. 95814 916-442-6931 fax 916-491-3138
--

THIS IS YOUR QUOTE

DOWNTOWN FORD SALES
525 N16th Street, Sacramento, CA. 95811
916-442-6931 fax 916-491-3138

QUOTE# OCV1RGS

QUOTATION

Customer

Name DAVID MILLER - OC VECTOR CONTROL
Address 13001 GRADEN GROVE BLVD
City GARDEN GROVE CA 92834
Phone 714.971.2421 X 147

Date	6/22/2020
REP	WIL
Phone	916.442.6931
FOB	SACRAMENTO

Qty	Description	Unit Price	TOTAL
1	2020 FORD F150 4X2 SUPERCAB STATE OF CALIFORNIA CONTRACT 1-18-23-20A CLIN 10 SALES TAX 8.750%	\$21,783.00	\$21,783.00
	OPTIONS WHITE IN COLOR		
1	RANGER SUPERCAB 4X2 125"WB R1F	\$2,415.00	\$2,415.00
1	SPRAY IN BED LINER	\$595.00	\$595.00
1	POWER GROUP	\$390.00	\$390.00
1	DOC FEE	\$85.00	\$85.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00
1			\$0.00

Payment Details

Cash
 Check
 Credit Card

Name _____

CC # _____

Expires _____

Subtotal	\$25,268.00
Delivery	\$500.00
SALES TAX	\$2,203.51
CA Tire Tax	\$8.75
TOTAL	\$27,980.26

Office Use Only

\$500 DISCOUNT IF PAID WITHIN 20DAYS OF DELIVERY



ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

July 16, 2020

AGENDA REPORT

AGENDA ITEM G.3

Prepared By: Tan Nguyen, Finance Manager
Submitted By: Rick Howard, District Manager

Agenda Title:

Receive and File Communication letters from the District's independent auditor White Nelson Diehl Evans, LLP.

Recommended Action:

That the Board of Trustees: Receive and File the Engagement Letter and Planning Letter (Auditor's Communication with Those Charged with Governance).

Executive Summary:

White Nelson Diehl Evans, LLP (WNDE) has conducted the Orange County Mosquito and Vector Control District's annual independent audit for the past five-year period. WNDE has changed audit partners in compliance governmental best practices. The engagement letter establishes audit standards and provides guidance on WNDE communication with those charged with governance in relation to an audit of the District's financial statements. The audit fully complies with the State Controller's Minimum Audit Requirements and Reporting Guidelines for Special Districts. (Gov C §26909. 2 CCR 1131.2).

The attached letters (Exhibit A), dated May 06, 2020 and June 15, 2020, is from the District's contracted accountant firm, White Nelson Diehl Evans, LLC. The Engagement Letter is transmitted annually to the Board of Trustees and outlines the expectations, responsibilities, and engagement administration, fees, and timing.

The Planning letter relates to the planned scope and timing of the audit for the year ending June 30, 2020.

Fiscal Impact:

Amount Requested

Sufficient Budgeted Funds Available: Yes

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

Previous Relevant Board Actions for This Item:

Annual Adoption Audited Financials

Exhibits:

Exhibit A: Engagement letter between the Orange County Mosquito and Vector Control District and White Nelson Diehl Evans, LLP to conduct the District's annual audited financials for the year ending June 30, 2020; and included Planning Letter (Auditor's Communication with Those Charged with Governance).



WNDE

White Nelson Diehl Evans LLP
CPAs | TAX | ADVISORY | AUDIT

May 6, 2020

Board of Trustees and

Mr. Rick Howard, District Manager
Orange County Mosquito and Vector Control District
13001 Garden Grove Boulevard
Garden Grove, CA 92843

Dear Mr. Howard:

We are pleased to confirm our understanding of the services we are to provide Orange County Mosquito and Vector Control District (the District) for the year ending June 30, 2020. We will audit the financial statements of the governmental activities and general fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ending June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, 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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Proportionate Share of the Net Pension Liability
- 3) Schedule of Contributions - Pension
- 4) Schedule of Changes in the Net OPEB Liability and Related Ratios
- 5) Schedule of Contributions - OPEB
- 6) Annual Money-Weighted Return on Investment - OPEB

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. 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 will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Trustees of the District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

If circumstances occur related to the condition of your records, 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 reports, 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, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that 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

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. We will plan and perform the audit to obtain reasonable assurance about whether the 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 District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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, an unavoidable risk exists that some 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 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, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys 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 you about 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 Controls

Our audit will include obtaining an understanding of the District 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. Accordingly, we will express no such opinion. 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 also 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. 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 statements and related notes 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 designing, implementing, establishing, and maintaining effective internal controls relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, 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 financial statements, including identification of all related parties and related-party relationships and transactions, (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. Because of the importance of oral and written management representations to the effective performance of our services, the District releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

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 of each opinion unit 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 District 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 District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District 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, contracts or grant agreements, or abuse that we report.

Management Responsibilities (Continued)

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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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 consistency of other information in the electronic site with the original document.

Engagement Administration, Fees and Other

Noted below is a listing of some work required by District staff to assist in the audit:

1. Preparation of trial balances for all funds, after posting of all year-end journal entries.
2. Preparation of supporting schedules for all material balance sheet accounts, and selected revenue and expenditure accounts.
3. Typing of all confirmation requests.
4. Pulling and refileing of all supporting documents required for audit verification.
5. Assistance with the preparation of the financial statements and notes to the financial statements.
6. Preparation of the management's discussion and analysis.

Our fee for this service generally will be based upon our standard hourly rates, together with travel and other out-of-pocket costs, with a maximum fee of \$15,970 for the fiscal year ending June 30, 2020. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Invoices will be rendered as work is performed and are payable on presentation.

The maximum annual fee stipulated herein contemplates that conditions satisfactory to the normal progress and completion of the examination will be encountered and the District accounting personnel will furnish the agreed upon assistance in connection with the audit. However, if unusual circumstances are encountered which make it necessary for us to do additional work; we shall report such conditions to the responsible District officials and provide the District with an estimate of the additional accounting fees involved.

Billings become delinquent if not paid within 30 days of the invoice date. If billings are not paid within 60 days from the invoice date, at our election, we will stop all work until your account is brought current, or we will withdraw from this engagement. The District acknowledges and agrees that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. The District further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

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.

Engagement Administration, Fees, and Other (Continued)

The audit documentation for this engagement is the property of White Nelson Diehl Evans LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to grantor agencies or their designees, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of White Nelson Diehl Evans LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In accordance with our firm's current record retention policy, all of your original records will be returned to you at the conclusion of this engagement. Our audit documentation files will be kept for a period of seven years after the issuance of the audit report. All other files will be kept for as long as you retain us as your auditors. However, upon termination of our service, all records will be destroyed after a period of seven years. Physical deterioration or catastrophic events may further shorten the life of these records. The audit documentation files of our firm are not a substitute for your original records.

As a result of our services to you, we may be required or requested to provide information or documents to you or a third-party pursuant to a subpoena, court order, or other administrative or legal process in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding, in which we are not a party. You agree that our efforts in complying with such requests or demands will be deemed a part of this engagement and White Nelson Diehl Evans LLP shall be entitled to additional compensation for our time and reimbursed for our out-of-pocket expenditures (including legal fees) in complying with such requests or demands.

We expect to begin our fieldwork in August and to issue final reports in October. Ms. Kassie Radermacher, CPA, CFE, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter.

To ensure that White Nelson Diehl Evans LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Board of Trustees and Mr. Rick Howard, District Manager
Orange County Mosquito and Vector Control District
May 6, 2020
Page 9

Engagement Administration, Fees, and Other (Continued)

We appreciate the opportunity to be of service to the Orange County Mosquito and Vector Control District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and date below and return a copy to us.

White Nelson Diehl Evans LLP

WHITE NELSON DIEHL EVANS LLP

ACCEPTED:

ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

By: *Rick P. Howard*

Title: *District Manager*

Date: *5-6-2020*

Report on the Firm's System of Quality Control

August 15, 2018

To the Owners of
White Nelson Diehl Evans LLP
and the Peer Review Committee of the CA Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of White Nelson Diehl Evans LLP (the firm) in effect for the year ended March 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of White Nelson Diehl Evans LLP in effect for the year ended March 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. White Nelson Diehl Evans LLP has received a peer review rating of *pass*.

Heidenreich & Heidenreich CPAs PLLC

Heidenreich & Heidenreich, CPAs, PLLC

June 15, 2020

Mr. Tan Nguyen
Senior Accountant
Orange County Mosquito and Vector Control District
13001 Garden Grove Boulevard
Garden Grove, CA 92843

Dear Mr. Nguyen:

Enclosed is the “Communication with Those Charged with Governance” letter issued during the planning phase of the audit. Please forward the letter to the Board of Directors.

If you have any questions, please feel free to call me.

A handwritten signature in blue ink that reads "Kassie Radermacher".

Kassie Radermacher, CPA, CFE

To the Board of Directors
of the Orange County Mosquito and Vector Control District
Garden Grove, California

We are engaged to audit the financial statements of the governmental activities and each major fund of the Orange County Mosquito and Vector Control District (the District) for the year ending June 30, 2020. Professional standards require that we provide you with the following information related to our audit. We would appreciate the opportunity to meet with you to discuss this information since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated May 6, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the District. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the Management's Discussion and Analysis, the Schedule of Proportionate Share of the Net Pension Liability, the Schedule of Contributions - Pension, the Schedule of Changes in the Net OPEB Liability and Related Ratios, the Schedule of Contributions - OPEB, and the Annual Money-Weighted Return on Investment - OPEB, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Planned Scope and Timing of the Audit

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.

Our audit will include obtaining an understanding of the District 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. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards. If a member of the Board is aware of matters that have a material bearing on the financial statements taken as a whole (such as those described above in items 1-4), please contact Ms. Kassie Radermacher, CPA, CFE, at 714-978-1300 or by email at kradermacher@wndecpa.com by August 8, 2020.

We expect to begin our audit in August and issue our report in October. Ms. Kassie Radermacher, CPA, CFE, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

This information is intended solely for the use of the Board of Directors and management of the Orange County Mosquito and Vector Control District and is not intended to be and should not be used by anyone other than these specified parties.

White Nelson Dick Evans LLP

Irvine, California
June 15, 2020

Vectors of the Month

Invasive *Aedes aegypti* and *Aedes albopictus*

Detections of invasive mosquitoes, the yellow fever mosquito, *Aedes aegypti*, and the Asian tiger mosquito, *Aedes albopictus*, have increased since their discovery in Orange County during 2015. Collections have been highest in yards with backyard ornamental plants and small containers with water. One or both of these invasive mosquitoes have been established in the U.S. for years and have now been found in 16 California counties.

Both species are primarily associated with urban areas and are dependent on humans not only for their breeding sources, but often as a source for their blood meals. Adult mosquitoes are relatively small and are black with white stripes. Females (males do not bite) are active during the day and will readily bite indoors and outdoors in shaded areas around the home. Once established, they can become a severe nuisance to both people and pets, and are potential vectors of several mosquito-borne diseases, such as yellow fever, dengue, chikungunya, and dog heartworm.

Larvae of *Aedes aegypti* and *Aedes albopictus* usually do not develop in typical open water sources characteristic of most of our local mosquitoes; instead, they breed in water held in both natural and artificial containers. The range of sources include leaf axils, tree holes, discarded tires, flower pots, buckets, cemetery urns, discarded cups/cans, and occasionally larger sites, such as storm drains and even septic tanks. Their eggs can survive desiccation for long periods of time,

facilitating their spread to new locations with the movement of contaminated containers, or their ability to re-emerge after control efforts.

The yellow fever mosquito, *Aedes aegypti*, originated in tropical Africa and spread around the tropical and sub-tropical world with the movement of people and commerce. It likely reached the Americas by the 1600s and has been responsible for outbreaks of yellow fever, as its common name implies, in Africa and in many parts of the New World. The Asian tiger mosquito, *Aedes albopictus*, on the other hand, originated in Southeast Asia and did not reach the Americas until the 1980s. In both instances, the spread of these species has been facilitated by the worldwide movement of goods and people; both are now found in Europe as well.

Historically, the failure of either mosquito to become established locally in prior years may be related to our dry climate and lower humidity levels that reduce survival of adult mosquitoes. However, this scenario has been breached because human development has progressively changed arid regions of the American southwest into a well-irrigated, pseudo-rain forest system with suitable conditions throughout many areas of California. No longer confined to regions of the United States with high summer humidity, these mosquitoes are appearing in many arid regions of the U.S.

Because of their ability to live in close proximity to humans, the most effective method to control these invasive *Aedes* mosquitoes is to prevent containers around the home from collecting water. To stop their spread in Orange County, the District is requesting residents to do their part by following these steps:

- For more information, residents can contact the Orange County Mosquito and Vector Control District at 714-971-2421, or online at www.ocvector.org.
- DUMP and DRAIN all stagnant water around your home. Eliminate plant saucers and other unnecessary containers; thoroughly scrub outdoor pet water dishes weekly to remove eggs.
- DO NOT transport or share plant stems rooted in water, or keep outdoor buckets full of water.
- USE INSECT REPELLENT containing EPA-registered active ingredients such as DEET, Picaridin, or oil of lemon eucalyptus to avoid bites.



Figure 1. *Aedes aegypti*. Note the black and white color pattern on body and legs.



Figure 2. *Aedes albopictus*. Note black and white color pattern on body and legs.

‘Just Add Water’ GM Mosquitoes Suppress Wild Population by 95%

HELEN ALBERT 5/27/2020 INDUSTRIAL,NEWS



Water-soluble capsules containing the eggs of genetically modified mosquitoes developed by the UK company Oxitec have reduced the mosquito population in a dengue-infected urban environment in Brazil by 95% after 13 weeks.

Aedes aegypti mosquitoes carry a number of infections including dengue, Zika, chikungunya, and yellow fever. Dengue has increased almost 15-fold over the last 20 years and is a particular problem in Brazil. In order to reduce the spread of dengue, Oxitec releases genetically modified male *Aedes* mosquitoes into the environment. Once in the wild, these insects breed with local female mosquitoes and pass on a gene that causes female offspring to die at an early age. This method was reported to suppress the *Aedes aegypti* population by up to 96% in Brazil last year.

Normally, Oxitec — recently sold by the US company Intrexon to the US VC firm Third Security — releases adult mosquitoes into the wild from airtight vehicles, which requires specialized equipment, infrastructure, and trained staff. However, with Brazil giving full approval of Oxitec’s genetically modified *Aedes aegypti* today, the company recently tested a way to scale up the release of the mosquitoes.

Oxitec’s new technology encapsulates eggs containing male larvae from its genetically modified *Aedes aegypti* mosquito. The capsule is designed to dissolve in water and provide a cheaper and easier release method for non-experts.

“It was definitely much more labor-intensive and therefore also more expensive to do this in the past,” Nathan Rose, Head of Regulatory Science at Oxitec, told me. “This makes it much more accessible and allows us to deploy in a much wider range of contexts as well.”

The trial took place in an area of the city of Indaiatuba, Brazil, with approximately 1,000 residents. Capsules were placed in water in residential properties in the area at least once per week over 13 weeks. At the end of this period, compared with other areas of the city that had not been treated, the population of mosquitoes had decreased by 95%.

A key advantage of the capsules is that they are economical and easy to order and store. “As long as you store them within the right temperature range and humidity range, you can store them for several weeks or even months,” said Rose. “We wanted to make sure that this is going to be accessible and affordable for places that need it.”

Oxitec obtained a permit from the US Environmental Protection Agency earlier this month to trial this technology in the US. The company is also hoping to use this technology to release other species of genetically modified insects in the future, such as two species of *Anopheles* mosquitoes that transmit malaria.

Rose was confident that the same technology will work in *Anopheles* as it has in a range of other insect species. “The biology of that particular mosquito is a little bit different, so it might be that we need to tweak it slightly, but this is definitely the way we want to move in the future,” he explained.

“It might not be eggs, but it might be some other life stage that is easy to transport... it’s definitely something that could be applied to other insects too.”

In addition to mosquitoes, Oxitec is developing similarly modified strains of agricultural pests such as the diamondback moth, the fall armyworm, and the soybean looper moth.

Oxitec was also the focus of a media scare in September 2019 after a research paper in *Scientific Reports* suggested that the surviving mosquitoes from Oxitec’s control programs could lead to hybrid strains that are more resistant to insecticides. However, the paper — labeled “inaccurate and misleading” by Oxitec — received widespread criticism for its conclusions. Objections even came from some of the paper’s own authors, one of whom claimed that the final version of the article was different from the version that the authors all agreed on.

In response to the criticisms, *Scientific Reports* posted an editorial addendum listing the issues with the study in March this year. The paper’s authors remain divided over whether they agree with the criticisms or not.

“This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the American with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code § 54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact the Orange County Mosquito and Vector Control District at (714-971-2421), during regular business hours, at least twenty-four hours prior to the time of the meeting.”

"Materials related to an item on the Agenda submitted after distribution of the agenda packet are available for public inspection in the District Office located at Orange County Mosquito and Vector Control District offices, 13001 Garden Grove Blvd., Garden Grove, CA 92843 during normal business hours."