



BOARD OF COMMISSIONERS

JAN 28 2015

CLACKAMAS COUNTY
VECTOR CONTROL DISTRICT

STAFF REPORT

February 10, 2015

Clackamas County
Board of Commissioners
2051 Kaen Road
Oregon City, OR 97045

Members of the Board:

IN THE MATTER OF ACCEPTING THE 2014 ANNUAL REPORT
AND THE 2015-2016 ANNUAL WORK PROGRAM
FOR CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

The Clackamas County Vector Control District pursuant to ORS 452.20, is required to furnish to this board by February, of each year a proposed annual work program with the estimate of funds required and a description of the work completed and the methods to be employed by the District.

The District is also required pursuant to ORS 452.120 (5) by February, of each year to submit an annual report covering money expended, methods employed, and work accomplished during the past fiscal year.

The District will meet with the Clackamas County Board of Commissioners in study session on February 10 at 10:30 p.m.

RECOMMENDATION:

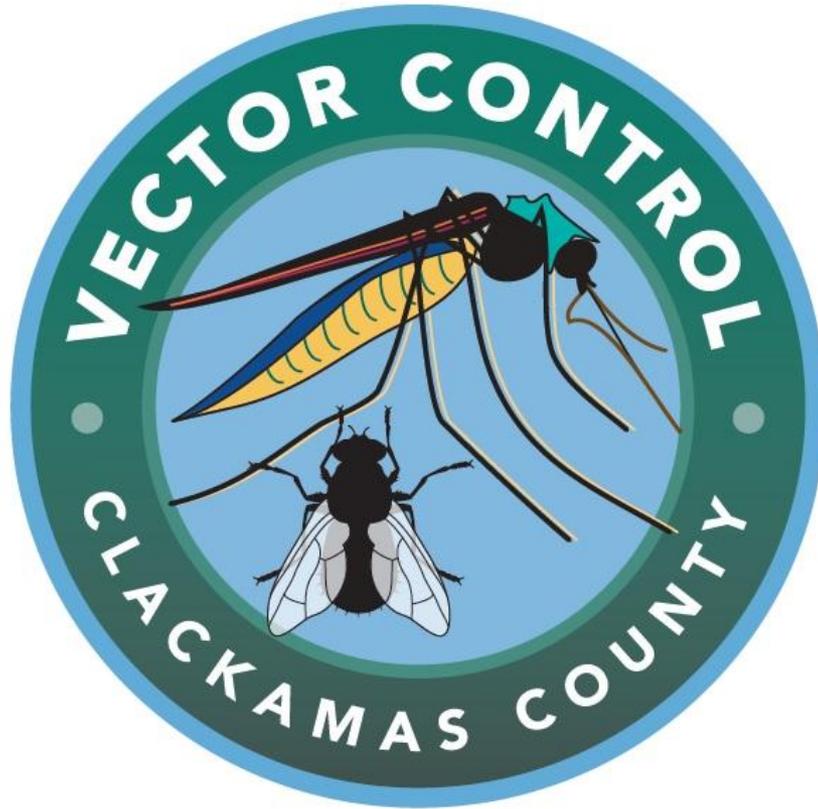
The Vector Control Board is recommending the approval of the 2015-2016 Annual Work Program and the 2014 Annual Report.

Sincerely,

A handwritten signature in cursive script that reads "Elizabeth A Knight".

Elizabeth Knight
Director

Mosquito-Borne Diseases



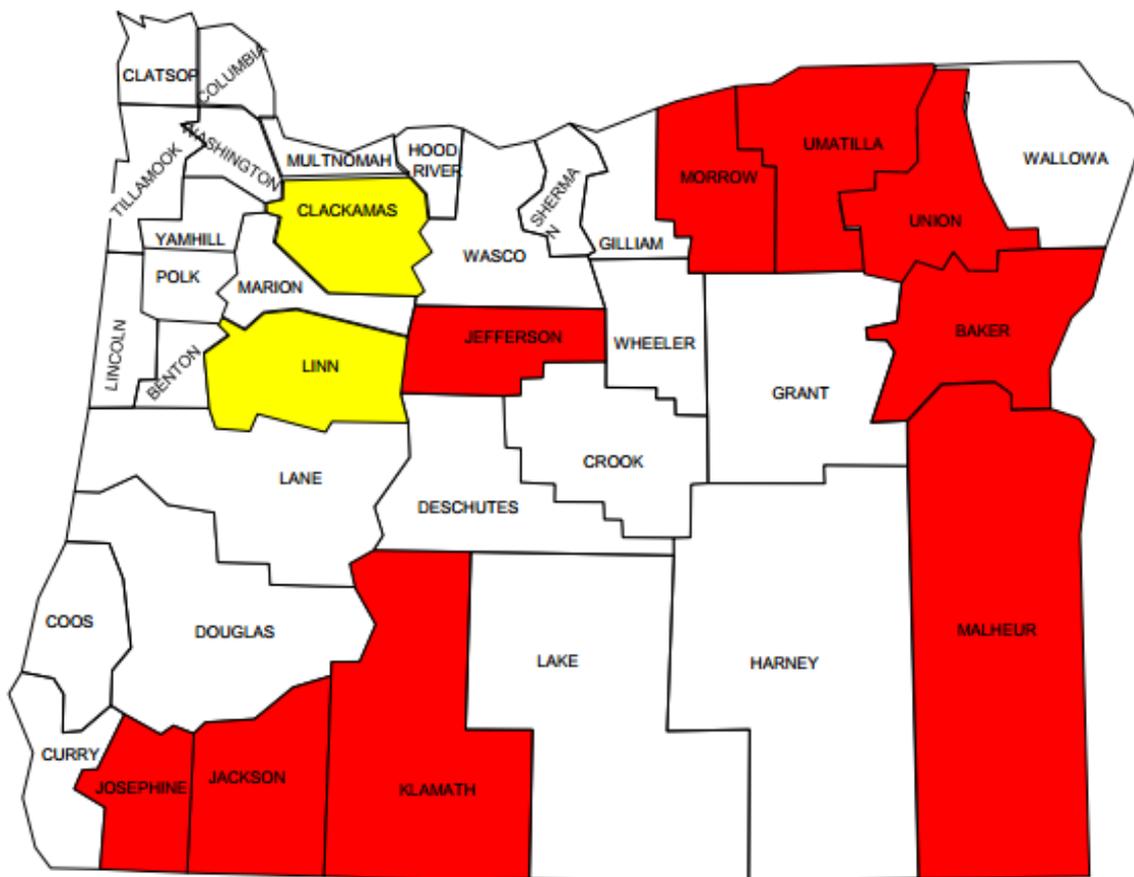
Clackamas County Vector Control

By Josh Jacobson
District Biologist

West Nile Virus, Chikungunya, Dengue

- ▶ All Three Spread By Mosquitoes
- ▶ New To The United States
- ▶ Symptoms–
 - Flu like in mild cases
 - Invasive cases– Debilitating joint and bone pain
- ▶ Treatment–
 - No Cure Specific to these Viruses
 - Rest and fluids
 - Left Untreated death can occur

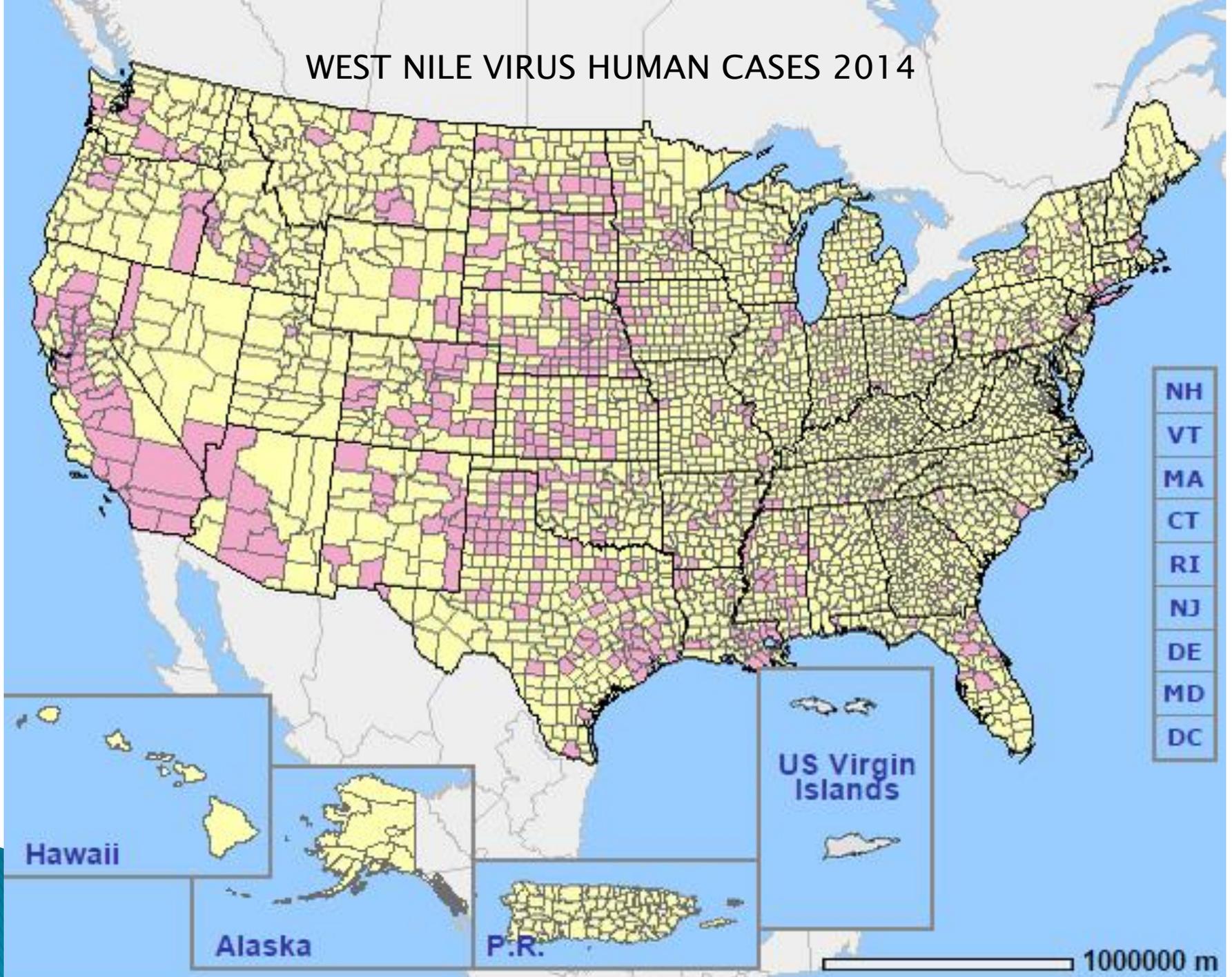
WEST NILE VIRUS OREGON MAP 2014



County	Mosquitoes	Birds	Horses	Human
Baker	8	0	1	4
Clackamas	0	0	0	1*
Jackson	29	5	0	0
Jefferson	0	0	1	0
Josephine	0	1	0	0
Klamath	4	0	0	0
Linn	0	0	0	1*
Malheur	0	0	0	2
Morrow	13	0	0	0
Union	1	0	1	0
Umatilla	3	1	0	0
Total	58	7	3	8

* Cases acquired infection out-of-state

WEST NILE VIRUS HUMAN CASES 2014



United States WNV

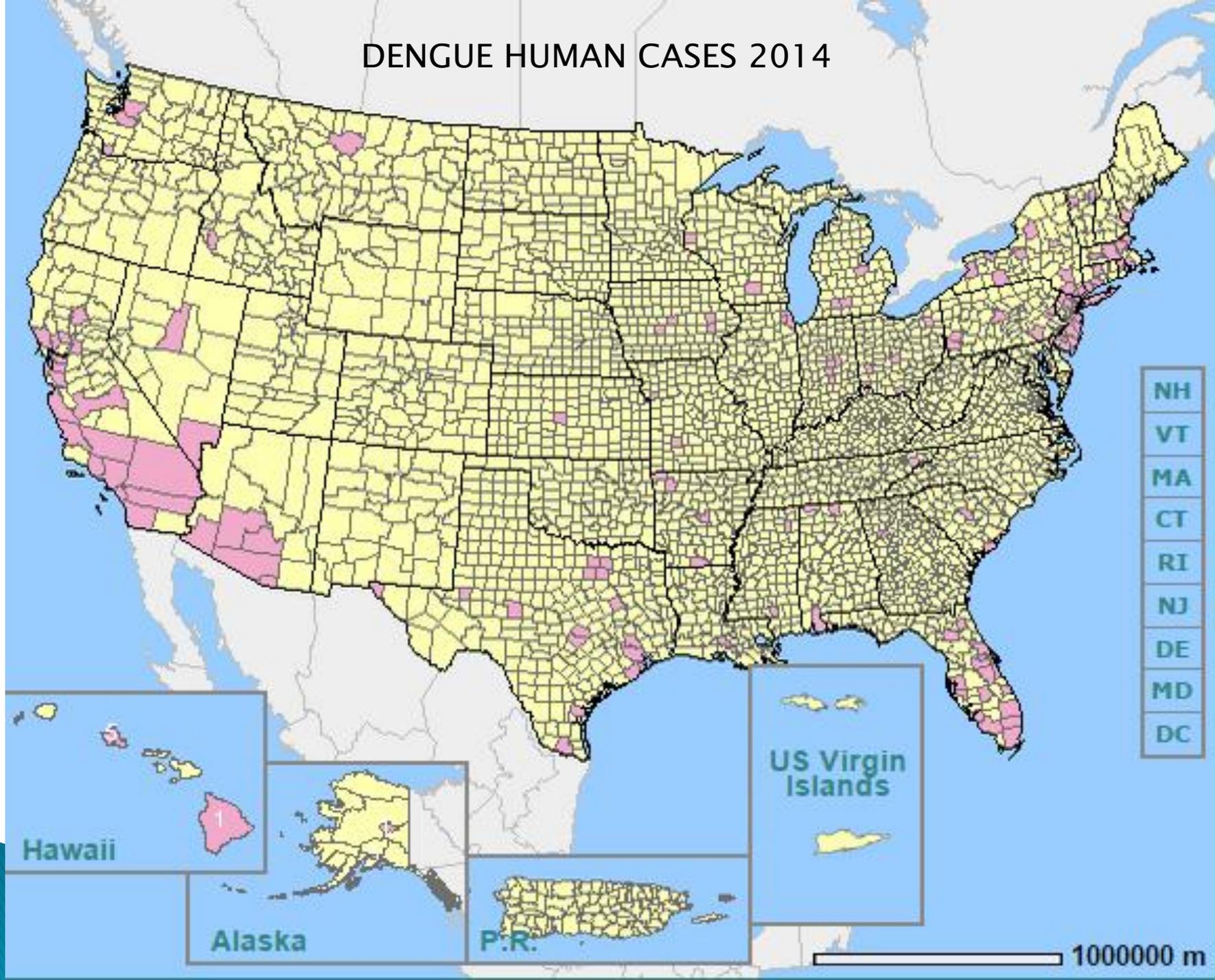
	Mild	Severe	Total Cases
2013	1171	1147	2318
2014	1283	839	2122

Deaths –

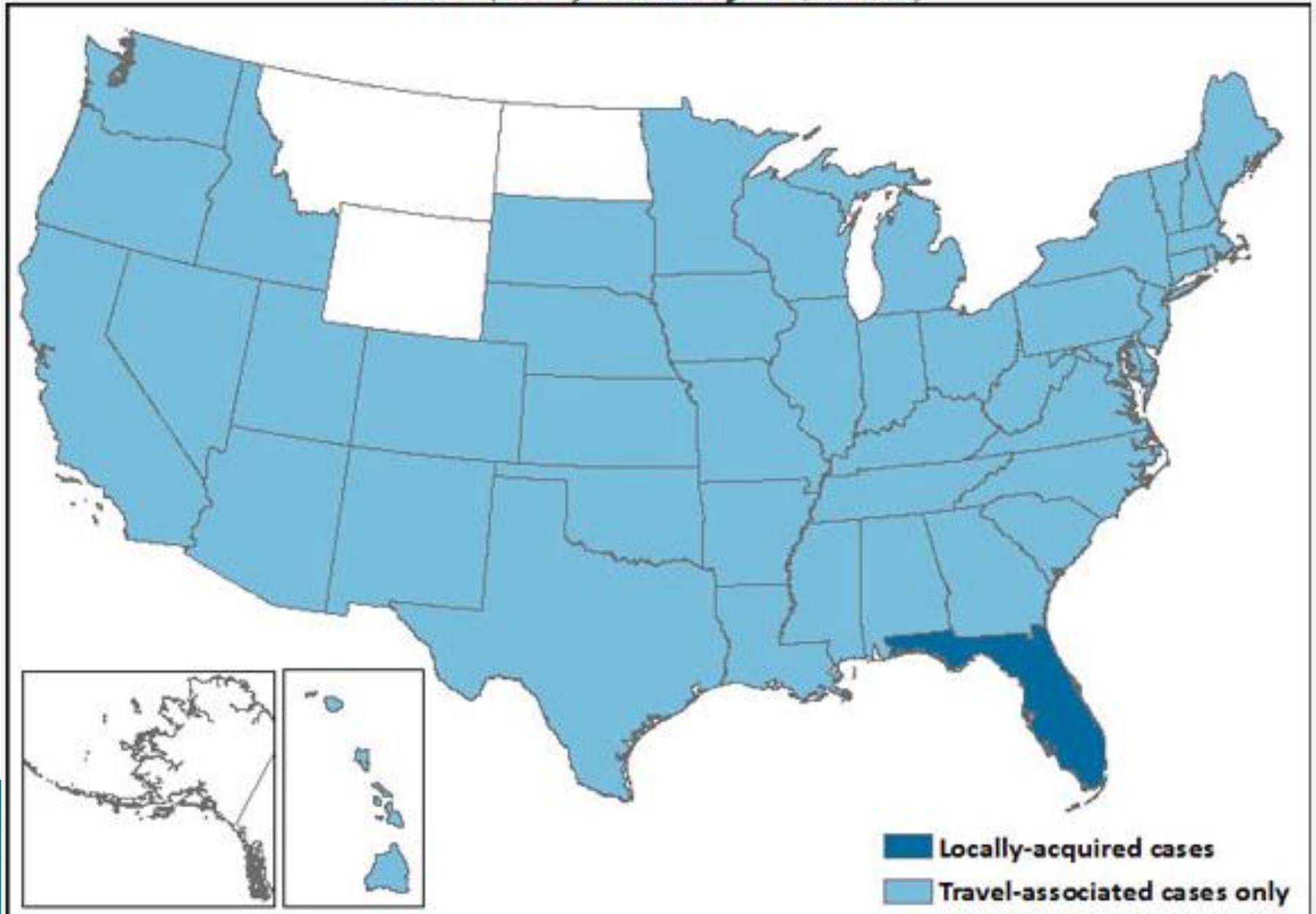
2013 = 114

2014 = 85

DENGUE HUMAN CASES 2014



Chikungunya virus disease cases reported by state - United States, 2014 (as of January 13, 2015)



Is Clackamas County At Risk To Dengue and Chikungunya?

- ▶ The short answer is NO not yet
 - West Nile Virus YES
- ▶ Mosquitoes Needed for Transmission
 - *Aedes albopictus*
 - *Aedes aegypti*
- ▶ Virus not established in the County
 - Activity in Florida, and Along Mexico Border
 - Travelers (Lindsey Lohan)

Resources For More Information

- ▶ Clackamas County Vector Control
 - www.fightthebites.com





CLACKAMAS COUNTY
VECTOR CONTROL DISTRICT

ANNUAL WORK PLAN

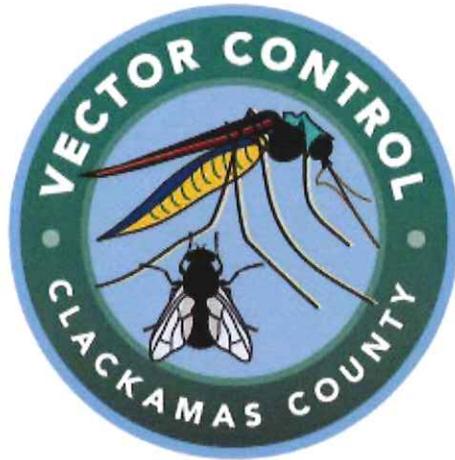
of the

Clackamas County

Vector Control District

For the Fiscal Year 2015-2016

1102 Abernethy Road
Oregon City, Oregon 97045 • 503.655.8394
www.clackamas.us/vector



ANNUAL WORK PLAN

of the

Clackamas County

Vector Control District

For the Fiscal Year 2015-2016

**CLACKAMAS COUNTY
VECTOR CONTROL DISTRICT**

ANNUAL WORK PLAN 2015-2016

Prepared by:
District Staff
In collaboration with
Clackamas County Vector Control
Board of Trustees

Submitted to:
Clackamas County Board of Commissioners

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1. Executive Summary

The purpose of this **Annual Work Plan**^{1/} is to provide the Clackamas County Board of Commissioners a plan covering the proposed work to be accomplished by the **Clackamas County Vector Control District** in 2015. This is an annual requirement covered in Oregon Revised Statute 452. The Annual Work Plan also provides guidelines for District staff, Board of Trustees and information to stakeholders regarding decisions and responses the District will utilize in the prevention and control of **West Nile Virus** or other mosquito-borne disease that may threaten Clackamas County in the future.

The District had one case of non-contacted-in-county West Nile Virus in 2014. The District began inspections in early March and continued do inspections throughout the county until late October. District's active partnerships with public and private stakeholders including: local county and city officials and staff, state and federal agencies, environmental groups, agricultural interests, community groups and Clackamas County residents is of the utmost importance . The District will keep in close communications with the Health Officer. The District plans to obtain information on equine illnesses or deaths related to cases of suspected West Nile Virus in the county from the local veterinarians and the State Department of Agriculture, and then trap from within one-half mile to two miles of the affected area. These collaborating agencies and individuals will be identified as part of the **West Nile Virus Information Exchange**. Through this Information Exchange, the District has provided accurate and useful information to these stakeholders and encouraged them to participate in the management of mosquitoes and mosquito-borne diseases that threaten Clackamas County.

The District has applied **Integrated Mosquito Management** principles in its program. A detailed definition of Integrated Mosquito Management is provided in Appendix 1. These principles will be the basis of all decisions and responses used by the District. The Integrated Mosquito Management program will include: public education, community outreach, surveillance, and control activities that use the least toxic and most environmentally friendly methods available.

The District will continue to increase public education, community outreach, mosquito surveillance and mosquito control.

This plan, while giving stakeholders an overview of the District's program guidelines, will serve as an educational tool to provide readers with background information on the District's programs and more knowledge of mosquito management methods.

The District has held meetings with WES and other agencies to locate current and future mosquito breeding sites in the county to better control possible future West Nile Virus breeding sites.

1/ All bold references are defined in the Glossary Section located on page 14. Acronyms and abbreviations are noted at their first occurrence (in parentheses) and will then be used throughout the Annual Work Plan.

2. Background and Introduction

The Clackamas County Vector Control District was established in 1964 by voter referendum to provide residents limited mosquito and fly control services. The funding generated by the original tax base was adequate to meet minimal service requirements prior to the arrival of West Nile Virus in Oregon. In November 2004, the Clackamas County voters approved a five-year option levy for vector control operations and in 2009/2014 voters renewed this levy for an additional five years. This increased funding allowed the District to better prepare for, and minimize the impact of West Nile Virus in Clackamas County. The enhanced program will be implemented as part of the Annual Work Plan, which is submitted yearly to the Clackamas County Board of Commissioners for review and approval as required by Oregon Revised Statute 452.

West Nile Virus was first detected in the United States in New York City in 1999. This virus, a mosquito transmitted disease, had never before been detected in the Western Hemisphere. Since 1999, West Nile Virus has rapidly spread throughout the continental United States. Oregon first experienced the disease in early August 2004 when dead birds and **equines** were found positive with the disease. Approximately three weeks later the first human case was diagnosed. West Nile Virus was detected in Clackamas County in August 2007 with 3 birds testing positive for the virus.

It is anticipated that West Nile Virus will be found in Oregon again in 2015, and the likelihood of the disease being detected in Clackamas County is low. The District's Local Option Levy funds are being utilized to implement an upgraded program. The 2015 - 2016 proposed budget for the District is given in *Appendix 2*. Budget narrative and specific details can be obtained from the District.

This Annual Work Plan consists of two parts: the first addresses the current program; the second, a West Nile Response Plan. It is expected, through continual community involvement, that the Annual Work Plan will be a fluid, ever-changing document—its primary goal being to reduce the threat of West Nile Virus and other mosquito-borne diseases to Clackamas County residents, while using the least toxic and most environmentally friendly methods available.

3. Program Overview

3-1. District Objectives

The overall objectives of the District are as follows:

- Map and survey breeding locations strategically throughout the County. Collect and identify vector species and base control measures on type and numbers of vectors present.
- Utilize Integrated Mosquito Management strategies to select the best and most appropriate control measures that will cause the least harm to the environment and provide the maximum safeguard for District employees and the public.
- Provide public education, outreach and technical assistance to assist in the reduction of nuisance and vector mosquitoes.
- Submit Annual Work Plans to the Board of County Commissioners for approval before implementation.
- Collaborate and share information with local stakeholders, agencies and public.

3-2. Training

All permanent staff will be given the necessary training to meet state certification requirements. Appropriate staff members will attend local, regional and national mosquito association meetings to learn new technological advances. Specialized training in mosquito identification and surveillance, public education and community outreach, equipment maintenance and use, and other training will be provided as needs are identified. All staff will contact homeowners before any treatment is to be done.

3-3. Equipment and Supply Requirements

When West Nile Virus is detected in Clackamas County it will be necessary to focus on area control rather than individual homeowners, as it has been in the past. **Ultra Low Volume** spray equipment and the associated vehicles will be used for ground spraying of Vector Control Zones.

3-4. Public Education

A professional, well-organized public education program will be an essential part of all District prevention and control programs. District staff and West Nile Virus Information Exchange members have been, and will continue to be, participants in this program. These include: District website, media relations, school and community education, development of printed and electronic educational material and staff training on public education. The District continued a new education program on its website for teachers both public and private. The Communication Plan is a key document and used as guidance for District work.

3-5. Surveillance

No vector control program can be effective without surveillance. It may be as simple as taking service requests by telephone from the public in response to nuisance mosquitoes or as complex as using sophisticated trapping and mapping systems that provide finite data on mosquitoes, weather and mosquito-borne diseases.

Presently, the District does adult and immature mosquito surveillance and has data available from present and past mosquito collections. This data has been transferred to a new database. Beginning in 2006 all data collected was identified by Vector Control Zones. This has allowed information to be exchanged between programs such as surveillance, control activities, source reduction, etc. More detail on types of surveillance performed will be given in the West Nile Virus Response Plan.

3-6. Nuisance Mosquito and Fly Control

This Annual work plan focuses primarily on the development and implementation of the District's plan for reducing the potential for West Nile Virus in the county. The District will continue its responsibility to respond to citizen calls related to nuisance mosquitoes and flies. However, when West Nile Virus is detected in the county, priority will be given to area disease prevention rather than nuisance mosquito and fly abatement at individual residences. The general guidelines that will be used for nuisance mosquito and fly prevention and control are given below.

3-7. Nuisance Mosquito and Fly Prevention and Control Guidelines

Status 1: No Nuisance Mosquitoes or Flies Present

- Environmental conditions not conducive to mosquito or fly development.

Action

None

Status 2: Nuisance Mosquitoes or Flies Present

- Environmental conditions conducive to mosquito or fly development.

Action

- Homeowner contacts the District with a request for service. Explanation of service and requirements of homeowner provided by District staff.
- Types of service provided to homeowners related to nuisance mosquito and fly prevention and control include: public education, both printed and verbal, inspection of property for surveillance or control purposes, and if necessary, control of nuisance species will be done using the most environmentally friendly methods available.

Mosquito Fish – *Gambusia affinis*

The District uses mosquito fish as a biological control agent for mosquito larvae. The District recognizes the use of mosquito fish for its promotional value to help educate homeowners on best management practices to reduce nuisance mosquito populations. The District will make mosquito fish available to homeowners on a site-specific basis. The District keeps GPS locations of all *Gambusia* distributed.

4. West Nile Virus Response Plan

This West Nile Virus Response Plan provides the Clackamas County Vector Control District staff with specific and general guidelines for the prevention and control of West Nile Virus in Clackamas County. Additionally, the plan provides the Clackamas County Board of Commissioners and all stakeholders with educational information about West Nile Virus and the methods to be used by the District to reduce the potential for transmission of the disease in humans and domestic animals.

The decision to use various risk levels for West Nile Virus prevention and control in Clackamas County will be made using the best knowledge and practices available considering that the management of mosquitoes and mosquito-borne diseases is very complex and not fully understood. Therefore, the District Director and staff may be required to modify the responses given in these guidelines if the health of residents is threatened. However, no changes will be made without approval of the Clackamas County Vector Control District Board of Trustees and communication with West Nile Virus Information Exchange members.

The response to various risk levels associated with West Nile Virus are provided after the adult mosquito control section. The risk level sections will provide staff and stakeholders the recommended action to be taken at different levels of risk for West Nile Virus. When the use of insecticides is required, all application methods and materials used will be in compliance with federal, state and local regulations.

4-1. Public Education /Community Outreach

In addition, there needs to be close communication and coordination between Clackamas County Public and Government Relations and Clackamas County Vector Control District for disseminating information about West Nile Virus and its prevention and control to the public and media. The media will play a critical role in getting information to the public and the information provided to the media should be accurate, timely and brief. Information on West Nile Virus that involves more than one agency will be closely coordinated with local and state officials.

All brochures, fact sheets and other printed material produced and provided by the District will be of professional quality and reviewed. Any printed materials developed all or in part by another agency should recognize that agency. The Communication Plan is a key document and used as guidance for District work.

4-2. Surveillance

4-2.1 Immature Mosquito Surveillance

Immature mosquito surveillance can provide early warning to forecast size of future adult mosquito populations and estimates of control effectiveness. The data collected from immature (**breeding**) sites must be carefully recorded and maintained. The sites that are found positive for *Cx. pipiens* and *Cx. tarsalis*, the most important vectors of West Nile Virus for Clackamas County, will be identified by GPS. Control measures as given in Risk Levels 2-4 will be implemented at these sites. (page13)

Presently, Clackamas County Vector Control District has a database for inputting immature mosquito collections data. This data will be retained. The information is utilized in the prevention and control process.

4-2.2 Adult Mosquito Surveillance

Adult mosquito density is a key factor contributing to the risk of West Nile Virus. Monitoring adult mosquito populations provides essential information on population size, infectivity rate and effectiveness of larval and adult control efforts.

Two methods may be used by the District to sample adult mosquito populations. One is the **EVS trap**, the other a **gravid trap**. The EVS trap is very effective in collecting *Cx. tarsalis*, the latter *Cx. pipiens*. These species are considered the most likely to transmit West Nile Virus to humans in Oregon.

Each Vector Control Zone in the county will have predetermined locations for placement of these traps. The EVS trap can be used in both urban and rural areas; the gravid trap, primarily in urban areas to target *Cx. pipiens*. This trapping regime will provide valuable information that may allow prediction of high-risk areas for West Nile Virus transmission to humans. The District keeps all locations on GPS.

The mosquitoes collected in traps will be returned to the Clackamas County Vector Control District laboratory, identified and tested for West Nile Virus using the **RAMP** test. Results from these tests will be a key factor in determining the areas requiring adult control measures. Information will be sent to stakeholders in a Weekly Biologist Report.

4-2.3 Dead Bird Surveillance

In addition to testing adult mosquitoes for West Nile Virus, the disease can be detected in dead birds, particularly corvids (crows, jays, magpies). Clackamas County Vector Control District will be responsible for the collection of samples and testing of dead birds. This is necessary in planning surveillance and control strategies. The District again was able to test dead birds using the RAMP test in the 2013-2014 season. This information was included in the Weekly Biologist Report sent weekly to stakeholders.

4-2.4 Human Surveillance for West Nile Virus

All information in Oregon regarding human infections of West Nile Virus is maintained by the Oregon Department of Human Services. This agency works closely with Clackamas County Community Health and the District in the prevention and control of West Nile Virus. Contact information is provided in *Appendix 3*.

4-2.5 Domestic Animal Surveillance for West Nile Virus

Domestic animals, particularly equines, can be seriously affected by West Nile Virus. Surveillance and laboratory detection of West Nile Virus in animals is conducted by the Oregon Department of Agriculture. Contact information is provided in *Appendix 3*.

4-3. Control Activities

The Clackamas County Vector Control District will use best management practices for the control of immature and adult mosquitoes. These practices promote the least toxic approach likely to be effective in controlling immature and adult mosquito populations. A phased response utilizing surveillance results — the initial step in a best management practices program — will emphasize public education, community outreach and source reduction. Larviciding will be limited to those areas where the mosquito species meet the industry standards for treating. The use of larvicides and adulticides will be limited to the conditions set in Risk Levels 2 through 4 (see page 13).

4-3.1 Larvae/Pupae Control

This control program will reduce development of larvae and pupae through water management activities and the selective use of larvicides. The materials to be used are given in *Appendix 4* along with pertinent information on the use of each product. Additionally, the District will collaborate with local, state, federal and private agencies to identify, and where feasible, prioritize those water sources that are known to, or have the ability to, create significant mosquito breeding problems. Reasonable efforts will be made to reduce mosquito development in the zones.

4-3.2 Adult Mosquito Control

Adult mosquito control will be used in Clackamas County if a West Nile Virus outbreak meets the action criteria in Risk Levels 3 and 4. When adulticiding is required, the products will usually be applied using truck-mounted **Ultra Low Volume (ULV)** sprayers, Backpacks, or Barrier Sprayers. If a major outbreak of West Nile Virus should occur in Clackamas County, consideration would be given to aerial application. Application of chemicals would be done by a qualified contractor using EPA and state approved insecticides. The District currently has a signed contract with Clarke Mosquito Control should this become necessary.

Additionally, aerial spraying of adult mosquitoes for WNV will not be done without the recommendation of the District Director, approval by the Board of Trustees carried out by its West Nile Virus Agent, and coordination with the West Nile Virus Information Exchange. If application of adulticides becomes necessary, advance notice will be given through the media, the District website, other outlets and associated formats as appropriate.

5. Risk Level Descriptions

Risk Levels Summary

Level 1

- No West Nile Virus activity in the state or six-county metropolitan area.
- Environmental conditions not conducive to support West Nile Virus activity.

Level 2

- No West Nile Virus activity detected in Clackamas County or within two miles of the county line.
- Environmental conditions suitable for mosquito development.

Level 3

- West Nile Virus detected in mosquito species or dead birds in Clackamas County or within two miles of the county line.
- No human or equine cases of West Nile Virus diagnosed in Clackamas County or within two miles of the county line.
- Environmental conditions ideal for mosquito development.

Level 4

- West Nile Virus detected in mosquito species in multiple vector zones of Clackamas County or in multiple locations of any one vector zone in Clackamas County.
- One or more human or equine cases of West Nile Virus diagnosed in one or more vector zones in Clackamas County.
- Environmental conditions ideal for mosquito development.

5-1 West Nile Virus Risk Level 1

Status

- No West Nile Virus activity in State or six-county Metro area.
- Environmental conditions not conducive to support West Nile Virus activity.

Actions

- Monitor environmental conditions to include: precipitation, temperature and humidity.
- Perform routine administrative and maintenance activities.
- Update Annual Plans.
- Attend training classes and mosquito control association meetings as appropriate.
- Consolidate and interpret previous year's data for Annual Reports.
- Prepare presentations for schools, community groups and others as requested.
- Continue a mapping system that has standardized locations for all vector control activities, to include: surveillance, public education and control measures.
- Recruit stakeholder individuals and groups for volunteer activities during West Nile Virus season.
- Identify individuals, groups or locations considered higher risk for West Nile Virus.
- Coordinate with **Water Environment Services** and other public agencies in Clackamas County responsible for surface water management to map all catch basins, retention/detention systems and other storm water infrastructure. Collaborate and coordinate with these agencies to develop a plan to classify all these water-holding areas by West Nile Virus risk level.
- Identify at least one location in each Vector Control Zone to place an Encephalitis viral surveillance (EVS) trap or a gravid trap.
- Complete District purchases from qualified distributors of pesticide products to be used by the District in 2015.
- Renew contingency aerial contract for controlling adult mosquitoes in an emergency situation.

Summary Risk Level 1

The actions taken in Risk Level 1 are considered off-season activities but are very important in developing and maintaining a good West Nile Virus prevention and control program. As historical data are collected, these actions will evolve and provide the District information critical to the maintenance and improvement of the program.

5-2 West Nile Virus Risk Level 2

Status

- No West Nile virus activity detected in Clackamas County or within two (2) miles of the county line.
- Environmental conditions suitable for mosquito development.

Actions

Public Information and Agency Coordination

- Increase public education through community outreach. Provide media general information on West Nile Virus and follow media's response to public.
- Coordinate source reduction activities, such as container removal and site modification with public agencies and stakeholders.

Surveillance and Control

- Maintain close coordination with county and state health officials responsible for West Nile Virus monitoring of dead birds and human infections. Notify these agencies when immature mosquito activity is found. Provide these agencies with locations, species and numbers of the immature mosquitoes.
- Initiate trapping of adult mosquitoes using EVS and / or gravid traps. These traps will be set throughout the county to monitor West Nile Virus activity in mosquito populations. Adjust the numbers of traps and locations throughout the season to provide maximum coverage for detection of West Nile Virus.

- Identify and map mosquito-breeding sites not presently in the District's database.
- Implement immature mosquito control measures. Criteria for control are given below.
- No adult control measures are recommended at West Nile Virus Risk Level 2.

Control Criteria

- Locate mosquito breeding site – predators either present or absent.
- Verify one or more larvae or pupae present per dip – count based on average from ten (10) dips.
- Identify mosquitoes and record data.
- Recommend treatment – larvicide with State and Federal approved materials.
- Monitor site weekly until no positive collections are produced.

Summary Risk Level 2

The action taken in West Nile Virus Risk Level 2 is directed at the surveillance and control of immature mosquitoes (larval/pupal stages). The purpose of these actions is to reduce vector mosquito populations, particularly *Culex pipiens* and *Culex tarsalis* to a level where adult mosquito populations are too low to allow West Nile Virus transmission.

Information on larvicides to be used by the District is provided in *Appendix 4*. All insecticides used are approved by ODHS and the Oregon Department of Fish and Wildlife (ODFW) through a yearly **Pesticide Use Plan** (PUP).

5-3 West Nile Virus Risk Level 3

Status

- Environmental conditions ideal for mosquito development.
- West Nile Virus detected in *Cx. pipiens*, *Cx. tarsalis* or other mosquito species, dead birds in Clackamas County or within two miles of the county line.

Actions

Public Information and Agency Coordination

- Increase public information through community outreach. Media provided specific information on West Nile Virus including general locations (Vector Control Zones) of positive mosquito samples.
- Coordinate with Clackamas County and state health officials regarding the release of information concerning the locations where positive dead birds have been found.
- Initiate daily contact with local and state officials regarding potential human or equine cases.
- Provide all new information on West Nile Virus positive mosquitoes to all public and private agencies that participate in the West Nile Virus Information Exchange.
- Notify the media and all West Nile Virus Information Exchange participants, in accordance with the District Communication Plan, when and where Vector Control Zones will be treated for adult mosquito control. Affected properties will be notified according to the District's Communication Plan. This information will also be posted on the District website.

Surveillance and Control

- Increase immature mosquito surveillance in Vector Control Zones where West Nile Virus has been detected. Monitor these sites two times per week and adjacent zones once a week.
- Treat sites with immature populations using the same criteria as given in **Risk Level 2**.
- Initiate ground and/or aerial adult control measures in zones as described below.

Control Criteria

- Immature Mosquito Control – Use same criteria as in Risk Level 2.
- Adult Mosquito Control—West Nile Virus detected in one mosquito sample in one Vector Control Zone. Adulticides applied using ground ULV application in that zone with EPA and state approved materials.
- Multiple positive samples from any surveillance method detected in one Vector Control Zone location. Adulticides applied in necessary areas within the Vector Control Zone and selected adjacent Vector Control Zones as necessary, using ground ULV application with EPA and state approved materials.
- Multiple positive samples detected in two or more Vector Control Zone locations and adjacent Vector Control Zones. Adulticides applied to in necessary areas within the positive zones and select adjacent Vector Control Zones as necessary.
- In unusual situations where the threat to humans warrants thorough control, and ground control may not be adequate, aerial applications of adulticides will be considered.

Summary Risk Level 3

The action taken in **Risk Level 3** is done to reduce the potential for increased West Nile Virus activity in adult mosquito populations, thereby reducing the threat to humans and domestic animals. No Aerial treatment for adult mosquitoes will be done without the recommendation of the Director, approval of the District Board of Trustees and communication with appropriate local and state officials and West Nile Virus Information Exchange participants.

Information on adulticides and larvicides to be used by Clackamas County Vector Control District is given in *Appendix 4*. Furthermore, all insecticides used are approved by the ODHS and ODFW through a yearly Pesticide Use Plan.

5-4 West Nile Virus Risk Level 4

Status

- Environmental conditions ideal for mosquito development.
- West Nile Virus detected in *Cx. pipiens*, *Cx. tarsalis* or other mosquito species in multiple Vector Control Zones in Clackamas County.
- West Nile Virus detected in mosquito species in multiple locations in any one Vector Control Zone.
- One or more human or equine cases diagnosed in one or more Vector Control Zones.

Actions

Public Information and Agency Coordination

- Initiate all activities that would be done under Level 3, plus the following:
- Provide daily public information to all West Nile Virus Information Exchange participants on status of West Nile Virus outbreak.
- Consider the following actions in collaboration with local and state health officials:
 - 1) Recommend the restriction/cancellation of outdoor evening activities and closing of recreational areas.
 - 2) Recommend direct notification to health care facilities, nursing homes and other locations with high health risks.
- Notify the media, all West Nile Virus Information Exchange participants, and the maximum number of affected property holders when and where Vector Control Zones will be treated for adult mosquito control, in accordance with the District Communication Plan. This information will also be posted on the Clackamas County Vector Control District website.

Surveillance and Control

- Initiate the immature mosquito surveillance activities detailed in Risk Level 2.
- Increase ground adult mosquito control operations using the criteria given below.
- Consider the use of aerial application for the control of adult mosquitoes in high-risk areas using the criteria given below.

Control Criteria

- Immature Mosquito Control—Use same criteria as in Risk Level 2.
- Two or more positive mosquito samples in one Vector Control Zone, or any one human case. Increase ground adult control to include all Vector Control Zones meeting these criteria where necessary.
- When human health appears threatened and aerial spraying offers the best method to ameliorate the threat, the Board of Trustees will authorize the District to apply adulticides using planes or helicopters. Applications will use EPA and state approved adulticides and will be applied during night time where human contact with the spray will be minimized.)

Summary Risk Level 4

The action taken in **Risk Level 4** will be based on a severe outbreak of West Nile Virus. All decisions made at this level will be made by the District Director and Board of Trustees in collaboration with local and state health officials and West Nile Virus Information Exchange participants.

Information on adulticides and larvicides to be used by the District is given in *Appendix 4*. Furthermore, all insecticides used are approved by the ODHS and ODFW through a yearly Pesticide Use Plan.

6. Glossary/Acronyms

Adulticide	Insecticides used to kill adult mosquitoes. All must be approved by EPA and state
AWP	Annual Work Plan
Breeding Site	An aquatic habitat where immature mosquitoes hatch and develop into adults
CCCH	Clackamas County Community Health
CCVCD	The 'District' - Clackamas County Vector Control District
Community Outreach	Information – verbal, written or other – provided to all residents in the community
EPA	Environmental Protection Agency
Equine	Horse
EVS Trap	Encephalitis viral surveillance trap
High-Risk Areas	Areas in Clackamas County where human health appears threatened due to positive test results for West Nile Virus
Immature Mosquitoes	The larval and pupal forms of mosquitoes. All are found in aquatic habitats
Insecticide Label	Information sheet required by EPA for all insecticides. Mosquito control agencies must have copies of each, for all insecticides used by that agency
Integrated Mosquito Management	The best management practices used by mosquito control agencies that include: surveillance, public education, community outreach, source reduction, and the use of insecticides in the most environmentally friendly ways possible
Larvae	The aquatic, immature stages of a mosquito that undergoes four molts then changes into the pupal stage
Larvicide	Insecticides used to kill immature mosquitoes. All must be approved by EPA and state
MSDS	Material Safety Data Sheet
Nuisance Mosquitoes	Mosquitoes that bite but are not considered important vectors to humans

ODA	Oregon Department of Agriculture
ODFW	Oregon Department of Fish and Wildlife
ODHS	Oregon Department of Health Services
PUP	Pesticide Use Permit. A yearly report required of all Oregon mosquito control programs and sent to ODFW and ODHS
Pupae	The aquatic, immature form of a mosquito prior to emerging as an adult
RAMP	Rapid Analyte Measurement Platform, a test used to detect WNV in mosquitoes and dead birds
ULV	Ultra Low Volume. The term used to describe insecticide spray units that break up spray particles into micron size units, typically 15-25 microns. Insecticide labels state micron size allowable for that particular material.
VCZ	Vector Control Zone. Specific areas in Clackamas County used as geographical markers by CCVCD to plan all operational programs
Vector	An organism, usually an insect or other arthropod, capable of carrying and transmitting a disease agent from one host to another
WNV	West Nile Virus
WNVIE	West Nile Virus Information Exchange. A group of public or private agencies, community organizations and individual stakeholders in Clackamas County that was formed in 2006 to collaborate and exchange information on WNV

7. References

The following references were used in conjunction with the development of the Clackamas County Vector Control District's 2013-14 Annual Work Plan and West Nile Virus Response Plan

- Association of State and Territorial Health Officials (ASTHO), Public Health Confronts the Mosquito, Developing Sustainable State and Local Mosquito Control Programs.
- California Department of Health Services; Mosquito and Vector Control Association of California; University of California, *California Mosquito-borne Virus Surveillance and Response Plan*.
- Center for Disease Prevention and Control, Epidemic/Epizootic West Nile Virus in the United States: Guidelines for prevention and control.
- The City of New York, Department of Health, Comprehensive Mosquito Surveillance and Control Plan.
- Clackamas County Vector Control District, Work Plan 2008-2009 and various records, regulations, and documents.
- Deschutes County Health Department, West Nile Virus, *Executive Report and Comprehensive Plan for 2005*.
- Multnomah County Health Department, 2004 Mosquito Season West Nile Virus Response Plan.
- New York State Department of Health, *West Nile Virus Response Plan*.
- Northwest Mosquito and Vector Control Association, *Integrated Mosquito Management*, 2007 website information.
- Oregon Department of Human Services, Hazard Plan: 5.1, Non-Communicable Diseases, West Nile Virus.
- Sacramento-Yolo Mosquito and Vector Control District, Mosquito and Mosquito-borne Disease Management Plan.
- Washington County Vector Control, Information on West Nile Virus in Oregon and Pesticide Use Plan.
- Water Environmental Services, Clackamas County, Various reports, regulations, and general background information on storm water management in Clackamas County.

Appendix 1

Integrated Mosquito Management

The Clackamas County Vector Control District, through its association with the Northwest Mosquito and Vector Control Association, supports management of vector populations when and where necessary by means of an integrated program designed to benefit or to have minimal adverse effects on people, domestic animals, wildlife and the environment. This integrated pest management policy recognizes that vector populations cannot always be eliminated, but often must be suppressed to tolerable levels for the well being of humans, domestic animals and wildlife, and that selection of scientifically sound suppression methods must be based upon consideration of what is ecologically and economically in the long-term interest of humankind.

The following principles are to be followed:

1. Vector control measures should only be undertaken when there is adequate justification based upon surveillance data.
2. The combination of methods for vector control should be chosen after careful consideration of the efficacy, health effects, ecological effects and cost versus benefits of the various options; including public education, legal action, natural and biological control, elimination of the breeding sources, and pesticide applications.
3. Vector breeding sources, whether natural or created by human activity, should be altered in such a manner as to cause the least undesirable impact on the environment.
4. Pesticides and application methods should be used in the most efficient and least hazardous manner in accordance with all applicable laws, regulations and available scientific data. The registered label requirements for pesticide use should be followed. When choices are available among effective pesticides, those offering the least hazard to non-target organisms should be used. Pesticides should be chosen and used in a manner that will minimize the development of resistance in vector populations.
5. Personnel involved in the Vector Control program should be properly trained and supervised, certified in accordance with relevant laws and regulations, and should keep current with improvements in management techniques through continuing education and/or training programs.

Appendix 2
Proposed Budget Fiscal Year 2015- 2016

PERSONNEL SERVICES **\$782,504.00**

Director
 Administrative Assistant
 Field Supervisor
 Entomologist/Biologist
 Assistant Biologist
 Seasonal Employees
 Retirement
 Social Security & Unemployment
 State Compensation (SAIF)
 Health Insurance
 Tri Met Tax

MATERIALS AND SERVICES **\$258,000.00**

Insecticides
 Vehicle & Equipment Maintenance
 General Supplies
 Office Supplies
 Insurance & Bonds
 Utilities

CONTRACTUAL SERVICES **\$323,500.00**

Protective Clothing
 Audit & Filing
 Legal & Licensing
 Building Maintenance & Grounds
 West Nile Virus Prevention
 Public Education & Awareness

OTHER **\$28,000.00**

Publishing & Literature
 Association Dues
 Travel & Conferences

CAPITAL OUTLAY **\$50,000.00**

Building Repairs
 Control Equipment
 Vehicle

RESERVE FUND (Land & Buildings) **\$300,000.00**

OPERATING CONTINGENCIES **\$150,000.00**

UNAPPROPRIATED FUND **\$100,000.00**

Total Budget Requirements **\$1,992,004.00**

2/ The District follows Oregon budget law. The actual budget for 2015-16 will be approved by the District's Budget Committee in March, 2015

Appendix 3

Key Agencies / Clackamas County West Nile Virus Task Force

1. Key Agencies

This list identifies key agencies with West Nile Virus responsibilities and interests in Clackamas County and Oregon. The websites of these agencies can provide further information regarding their role and functions involving West Nile Virus.

- Clackamas County Vector Control District, (503) 655-8394,
www.vectorclackamas.com
- Clackamas County Community Health, (503) 655-8350.
www.co.clackamas.or.us/ph/westnile
- Clackamas County Dept. of Public and Government Relations, (503) 742-5911,
www.co.clackamas.or.us/pgr
- Clackamas County Water Environment Services, (503) 353-4597,
www.co.clackamas.or.us/wes
- State of Oregon, Public Health Department, Disease Prevention, (503) 731-4024,
www.ohd.hr.state.or.us/acd/w Nile/index.cfm
- Oregon Department of Agriculture, Don Hansen, (503) 986-4680,
<http://egov.oregon.gov/ODA/AHID>
- OSU Extension Service – Clackamas County, (503) 655-8631
www.oregonstate.edu/clackamas
- Oregon Department of Fish and Wildlife, Habitat Division, (503) 947-6092
www.dfw.state.or.us/lands
- County Health Officer – Gary Oxman (tri-county) 503-988-3674
www.co.multnomah.or.us/health/

Appendix 4

Larvicides and Adulticides

Larvicides/Pupacides

These insecticides are applied directly to the water or to habitats that routinely flood to kill immature mosquitoes. The larvicides and pupacides given below will be used by the District. Complete product information, including details for use, labels and material safety data sheets is available at the listed websites.

- **Altosid** (methoprene) – *Manufactured by: Wellmark International/Zoecon Professional Product.* An insect growth regulator (IGR) containing the active ingredient methoprene. Larvae exposed to this product develop normally to the pupal stage where they die.
www.altosid.com
- **Bti** (*Bacillus thuringiensis var. israelinsis*) - *Manufactured by: Summit Chemical.* A mosquito and blackfly larvicide containing the active ingredient *Bacillus thuringiensis, var. israelensis*. A sustained release formulation offering activity against mosquito larvae for thirty days or more. The floating quality of the briquet provides for release of the active ingredient at the water's surface where it affects surface feeding larvae, and as it sinks slowly through the water column, the active ingredient also becomes available to those larvae feeding in this area as well. www.clarkemosquito.com
- **Vectolex - Bs** (*Bacillus sphaericus*) - www.clarkemosquito.com
- **Agnique MMF** (monomolecular surface film) - *Manufactured by Cognis Corporation.* Agnique MMF is a larvicide and pupacide with an alternative mode of action. It is ideally suited for mosquito control programs and environmentally sensitive situations.
www.adapcoinc.com

Adulticides

These insecticides are applied into the air to kill flying mosquitoes. Three classes of insecticides may be used by the District as adulticides. These are pyrethroids and natural Pyrethrins, various pyrethroids such as permethrin (Permanone), Anvil (sumithrin), as well as a variety of natural pyrethrins. Complete product information including detail for use, labels and material safety data sheets is available at the websites listed below.

- **Anvil 2+ 2**(permethrin, natural pyrethrin) - Anvil® is particularly effective against most known vector species, including organophosphate-resistant species. The active ingredient in Anvil is sumithrin, a synthetic pyrethroid formulation that replicates the mosquito fighting properties of pyrethrum, an extract of the chrysanthemum flower. Sumithrin is synergized with piperonyl butoxide (PBO) providing a fast knockdown of adult mosquitoes. www.clarkemosquito.co
- **ULD BP-100** (natural pyrethrin) Mosquito fighting properties of pyrethrum, an extract of the chrysanthemum flower.
- **Flit** The active ingredient in Flit is emulsifiable permethrin, designed to create an invisible mosquito barrier around the perimeter of the area. Flit is appropriate for residential and recreational areas, especially those surrounded with dense vegetation. It can be applied to all evergreens, shrubbery, trees, flowers and ornamental grasses to effectively reduce mosquito populations that are harbored in shady areas during the day.

All larvicides and adulticides used by the District will be EPA approved materials. Additionally, the insecticides will be approved by ODHS and ODFW through the PUP. This is a required yearly report for all mosquito control programs in Oregon.



CLACKAMAS COUNTY
VECTOR CONTROL DISTRICT

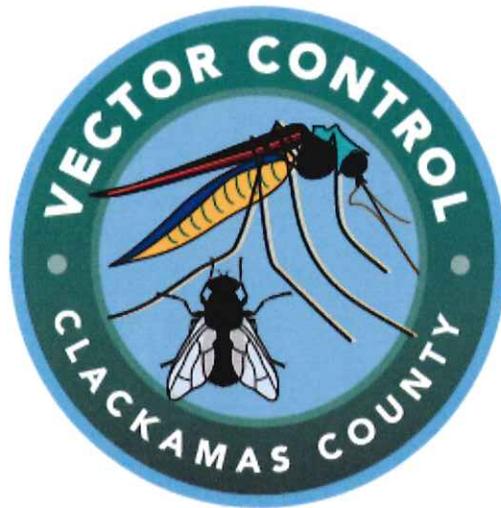
2014 ANNUAL REPORT

of the

Clackamas County

Vector Control District

1102 Abernethy Road
Oregon City, Oregon 97045 • 503.655.8394
www.clackamas.us/vector



2014 ANNUAL REPORT

of
the

Clackamas County

Vector Control District

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

1102 ABERNETHY ROAD

OREGON CITY, OREGON 97045

FORTY EIGHT ANNUAL REPORT

FOR THE YEAR 2014

COMPILED BY

Elizabeth Knight
District Director

&

Richard Imholt
Field Manager

&

Theresa Micallef
Administrative Assistant

&

Josh Jacobson
Biologist

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Executive Summary

In 2014, the Clackamas County Vector Control District saw one case of West Nile virus that was contacted out of county. The District again provided mosquito and fly control. Rodent control information for the citizens of Clackamas County was also provided. There were 524 requests for mosquito and fly control assistance and a total of 3,182 mosquito treatments and 3 fly treatments made throughout the county.

The District's mosquito surveillance of 16,087 mosquito larvae and 3,326 adult samples were processed and identified in 2014. The District received 1 dead bird call.

The District again focused on surveillance and treating mosquitoes in their larval stage, before they became adult flying mosquitoes. The District put much effort into maintaining the database program for mapping and recording treatments.

The release of Gambusia affinis, the mosquito fish, remains an important part of the mosquito control program, 1,773 fish were released into newly located breeding areas and to re-supply locations where fish populations were depleted.

The pest information service provided by the Vector District received 116 requests for information on a wide variety of pest species this year. Printed information or consultation was provided in each of these cases. Informational programs on mosquito, fly and rodent control were provided for schools, service clubs and any other interested group within the District.

The District passed a FIVE YEAR LOCAL OPTION LEVY of 0.025 per thousand, proposed personnel for 2015 shall remain the same. This will be year one of five years of its local option levy securing stable funding.

We will continue to work closely with other organizations within the county to ensure that the public receives the proper treatment and protection from West Nile virus.

The District published its calendar again this year and began distributing it at the Clackamas County Fair.

Elizabeth Knight
Director
Clackamas County
Vector Control District

FORWARD

The forty eight Clackamas County Vector Control District Annual Report is prepared for the purpose of informing the public of objectives and operations conducted by the Vector District.

The Clackamas County Vector Control District is responsible for control of flies and mosquitoes within Clackamas County. Control of these vectors is not intended to be total eradication since the concept of total eradication is unachievable and environmentally unsound, requiring unacceptable quantities of pesticide. The goals of the Vector Control District are therefore to limit the number of vectors, thus reducing annoyance and the likelihood of vector borne diseases, such as West Nile virus, for persons living in the District.

Objectives of this program are to reduce public health vectors below levels considered detrimental to public health and the enjoyment of outdoor activities. Chemical control measures are used to control vectors where biological control is not applicable. Prevention of vector related problems are stressed in the program.

Continued efforts are made to achieve the Vector District program objectives through economical and scientifically sound control programs.

Board of Trustees

2014

District operations are supervised by a five member board appointed to four year terms by the County Commissioners. Vector Control Board meetings are held the first Tuesday of each month at 2:30 p.m. in the Vector Control District office.

<u>Member</u>	<u>Term Expires</u>
John Borden, Vice Chairman	November 16, 2018
Lowell Hanna, Treasurer	November 16, 2016
Gordon Young, Secretary	November 16, 2017
Michael Bondi	November 16, 2016
Daniel Green, Chairman	November 16, 2015

Board members do not receive over \$50 per month or a portion thereof as compensation for services performed as a member of the governing body.

District Staff

Elizabeth Knight – Director
Full Time

Richard Imholt – Field Manager
Full Time

George Cashdollar – Biologist
Permanent as needed

Josh Jacobson – Biologist
Full Time

Theresa Micallef – Administrative Assistant
Full Time

8 Seasonal Employees

All personnel employed by Clackamas County Vector Control receive certified training. All employees are Licensed Public Pesticide Operators. Many seasonal employees plan on returning to the Vector Control District for the 2015-2016 mosquito season. The District's efficiency is increased when retaining already knowledgeable employees from year to year.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT OBJECTIVES

1. Survey and map breeding locations throughout Clackamas County. Reduce vector production through public education, biological control and chemical measures.
2. Collect and identify vector species. Base control measures on type and numbers of vectors present.
3. Select pesticides causing little environmental damage and provide maximum safeguards for employees and the general public.
4. Use pesticide application methods that conform to all state and federal regulations.
5. Submit annual control plans to cooperating agencies for approval before implementation.
6. Provide information to other agencies and the general public on various insect problems.
7. Conduct the above activities as economically as possible.

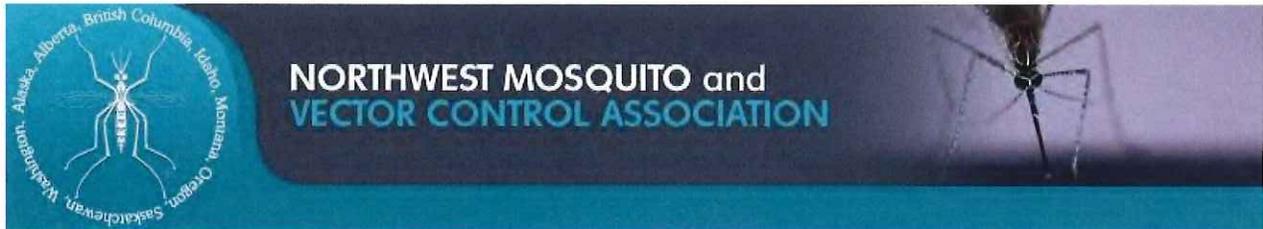
In order to meet these objectives, Clackamas County Vector Control utilizes Integrated Pest Management.

PROFESSIONAL ORGANIZATIONS

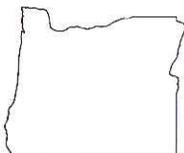
The Clackamas County Vector Control District belongs to the following professional organizations:



AMERICAN MOSQUITO CONTROL ASSOCIATION



NORTHWEST MOSQUITO AND VECTOR CONTROL ASSOCIATION



OREGON VECTOR CONTROL ASSOCIATION



SPECIAL DISTRICTS ASSOCIATION OF OREGON

INTEGRATED PEST MANAGEMENT

The Northwest Mosquito and Vector Control Association supports management of vector populations when and where necessary by means of an integrated program designed to benefit or to have minimal adverse effects on people, domestic animals, wildlife and the environment. The integrated pest management policy recognizes that vector populations cannot always be eliminated, but often must be suppressed to tolerable levels for the well being of humans, domestic animals and wildlife, and that the selection of scientifically sound suppression methods must be based upon consideration of what is ecologically and economically beneficial in the long term interest of humankind.

The following principles are to be followed:

- Vector control measures should only be undertaken when there is adequate justification based upon surveillance data.
- The combination of methods of vector control should be chosen after careful consideration of the efficacy, health benefits, ecological effects and cost versus benefits of the various options; including public education, legal action, natural and biological control, elimination of the breeding sources and pesticide applications.
- Vector breeding sources, whether natural or created by human activity, should be altered in such a manner as to cause the least impact on the environment.
- Pesticides and application methods should be used in the most efficient and least hazardous manner in accordance with all applicable laws, regulations and available scientific data. The registered label requirements for pesticide use should be followed. When choices are available among effective pesticides, those offering the least hazard to non-target organisms should be used. Pesticides should be chosen and used in a manner that will minimize the development of resistance in vector populations.
- Personnel involved in the vector control program are properly trained and supervised, certified in accordance with relevant laws and regulations, and are required to keep current with improvements in management techniques through continuing education and/or training programs.

All methods and materials used by the District are based on these principals outlined by the Northwest Mosquito and Vector Control Association.

CHEMICAL AND BIOLOGICAL CONTROL

The chemical, biological and field operations conducted by the Clackamas County Vector Control District in 2014 are summarized in Table 1.

Quantities of each chemical used in the control program are listed, followed by the number of requests for service, acres treated and the number of mosquito fish distributed.

Biological control through distribution of Gambusia affinis, the mosquito fish, was the preferred means of mosquito control conducted by the District. When chemical control became necessary, ground application equipment was utilized.

Table 2 shows the number of each adult mosquito species collected and identified in 2014. Table 3 shows the number of each larval mosquito species collected and identified in 2014. Table 4 shows the percent of adult species collected in 2014. Table 5 shows a summary of larvae species collected in 2014. Table 6 shows all larvae by percent of species. Table 7 shows larval surveillance by species graph. Table 8 shows the miscellaneous service calls.

TABLE 1
SUMMARY OF 2014 TREATMENT

<u>Chemical</u>	<u>Amount of Formulation</u>
<u>LARVICIDE:</u>	
Agnique (liquid)	138.05 oz. (1.08 gal.)
Agnique (granules)	0 lbs.
AquaBac (granules)	743.3 lbs.
BTI Briquets	4,900.5
Spheratax WSP Packets	0
Vectolex CG	36 lbs.
Vectolex WSP Packets	0
Vectomax WSP Packets	10
Altosid Briquets	138
Altosid XR Briquets	3,144
Altosid WSP	0
4-Star 45-Day Briquets	989
4-Star 90-Day Briquets	2,172
4-Star 180-Day Briquets	1,657
<u>ADULTICIDE:</u>	
BP-100	0 oz. (0 gal.)
Pyrocyde 100 gal.)	140.91 oz. (1.10 gal.) Mosquito 82.31oz. (.64 gal.) Fly 31.333oz. (.24 gal.)
Flit 10 EC	0 oz. (0 gal.)
EcoExempt	81.704 oz. (.64 gal.)
Suspend	0 oz. (0 gal.)
Mavrik	62.475 oz. (.49 gal.)
Gambusia Affinis distributed: 1,773	
Number of Service Calls (mosquito and fly): 524	
Number Miscellaneous Calls: 116	
Number of Treatments: 3,182	
Number Larvae Samples: 16,087	
Number Adult Mosquito Samples: 3,326	
Acres Treated: 340.11935 (Adult: 225.493, Larvae: 114.62635)	
Dead Bird Calls: 1	

Table 2
Species Composition of Adult Mosquito Collection 2014

<u>Genera/species</u>	<u>Number Collected</u>	<u>% of Collection</u>
<u>Aedes</u>	<u>413</u>	<u>20.18 %</u>
<u>washinoi</u>	264	<u>12.90 %</u>
<u>sierrensis</u>	5	<u>0.24 %</u>
<u>sticticus</u>	0	<u>0.00 %</u>
<u>vexans</u>	144	<u>7.03 %</u>
<u>Species</u>	0	<u>0.00 %</u>
<u>Anopheles</u>	<u>121</u>	<u>5.91 %</u>
<u>freeborni</u>	0	<u>0.00 %</u>
<u>punctipennis</u>	121	<u>5.91 %</u>
<u>Culex</u>	<u>1869</u>	<u>91.30 %</u>
<u>pipiens</u>	1823	<u>89.06 %</u>
<u>tarsalis</u>	44	<u>2.15 %</u>
<u>stigmata</u>	2	<u>0.10 %</u>
<u>territans</u>	0	<u>0.00 %</u>
<u>boharti</u>	0	<u>0.00 %</u>
<u>Culiseta</u>	<u>915</u>	<u>44.70 %</u>
<u>incidens</u>	913	<u>44.60 %</u>
<u>particeps</u>	0	<u>0.00 %</u>
<u>inornata</u>	2	<u>0.10 %</u>
<u>Coquillettia peturbans</u>	<u>8</u>	<u>0.39 %</u>
<u>TOTAL COLLECTED:</u>	<u>3326</u>	<u>100 %</u>

Table 3
Species Composition of Larval Mosquito Collection 2014

<u>Genera/species</u>	<u>Number Collected</u>	<u>% of Collection</u>
<u>Aedes</u>	<u>132</u>	<u>0.83%</u>
<u>Japonicus</u>	84	<u>0.53%</u>
<u>washinoi</u>	0	<u>0.00%</u>
<u>cinereus</u>	15	<u>0.09%</u>
<u>sticticus</u>	16	<u>0.09%</u>
<u>vexans</u>	0	<u>0.00%</u>
<u>Ae species</u>	17	<u>0.10%</u>
<u>Anopheles</u>	<u>108</u>	<u>0.61%</u>
<u>freeborni</u>	0	<u>0.00%</u>
<u>punctipennis</u>	103	<u>0.58%</u>
<u>Species</u>	5	<u>0.03%</u>
<u>Culex</u>	<u>7815</u>	<u>44.31%</u>
<u>boharti</u>	99	<u>0.56%</u>
<u>pipiens</u>	7174	<u>40.68%</u>
<u>tarsalis</u>	399	<u>2.26%</u>
<u>stigmata</u>	0	<u>0.00%</u>
<u>territans</u>	122	<u>0.69%</u>
<u>Cx species</u>	21	<u>0.12%</u>
<u>Culiseta</u>	<u>8032</u>	<u>45.54%</u>
<u>incidens</u>	8016	<u>45.45%</u>
<u>inornata</u>	0	<u>0.00%</u>
<u>particeps</u>	0	<u>0.00%</u>
<u>Cs Species</u>	16	<u>0.09%</u>
<u>Mos Species</u>	<u>1549</u>	<u>7.37%</u>
<u>TOTAL COLLECTED:</u>	<u>17636</u>	<u>100.00%</u>

Table 5

2014 Summary of Larvae Count by Species

Species	Instar 1- 2	Instar 3- 4	Totals
Ae sticticus		16	16
Ae Cinereus		15	15
Ae vexans		0	0
Ae Japonicus		84	84
Ae species		17	17
An freeborni		0	0
An punctipennis		103	103
An Species		5	5
Cs Incidens		8016	8016
Cs inornata		0	0
Cs Particeps		0	0
Cs species		16	16
Cx Boharti		99	99
Cx Pipiens	0	7174	7174
Cx Species		21	21
Cx tarsalis		399	399
Cx territans		122	122
Mos Species	1549	0	1549
Totals	1549	16087	17636

Table 6

2014 All Larvae by Percent of Species

Total	Ae species	17	0.10%
Total	Ae stictus	16	0.09%
Total	Ae Japonicus	84	0.48%
Total	Ae vexans	0	0.00%
Total	Ae cinereus	15	0.09%
Total	An freeborni	0	0.00%
Total	An punctipennis	103	0.58%
Total	An Species	5	0.03%
Total	Cs incidens	8016	45.45%
Total	Cs inornata	0	0.00%
Total	Cs Species	16	0.09%
Total	Mos Species	1549	8.78%
Total	Cx boharti	99	0.56%
Total	Cx pipiens	7174	40.68%
Total	Cx species	21	0.12%
Total	Cx stigmata	0	0.00%
Total	Cx tarsalis	399	2.26%
Total	Cx territans	122	0.69%
Season Total All Species		17636	100.00%
Percent of Vectors			42.94%

Table 7

2014 Larval Count by Species Graph

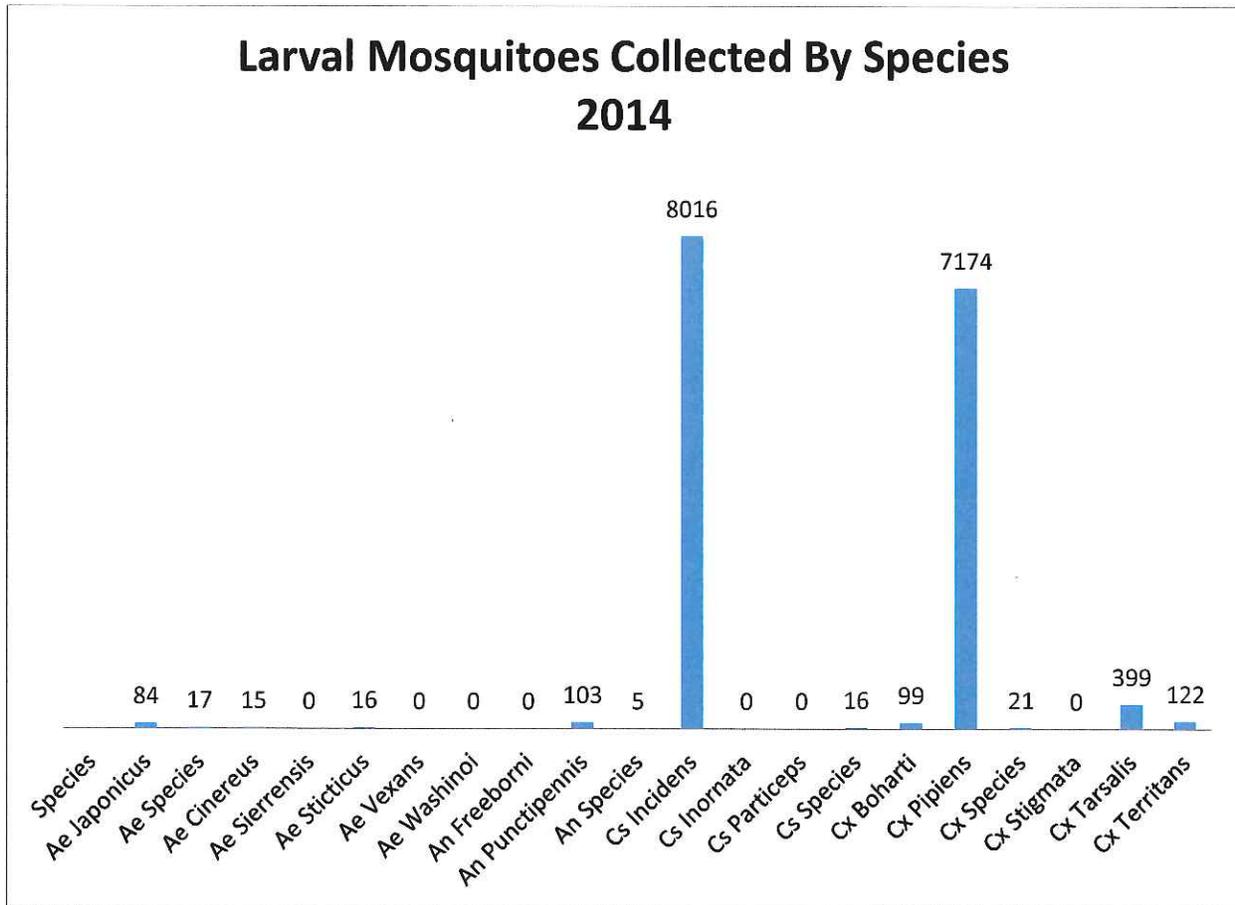


Table 8

Larval Species by year

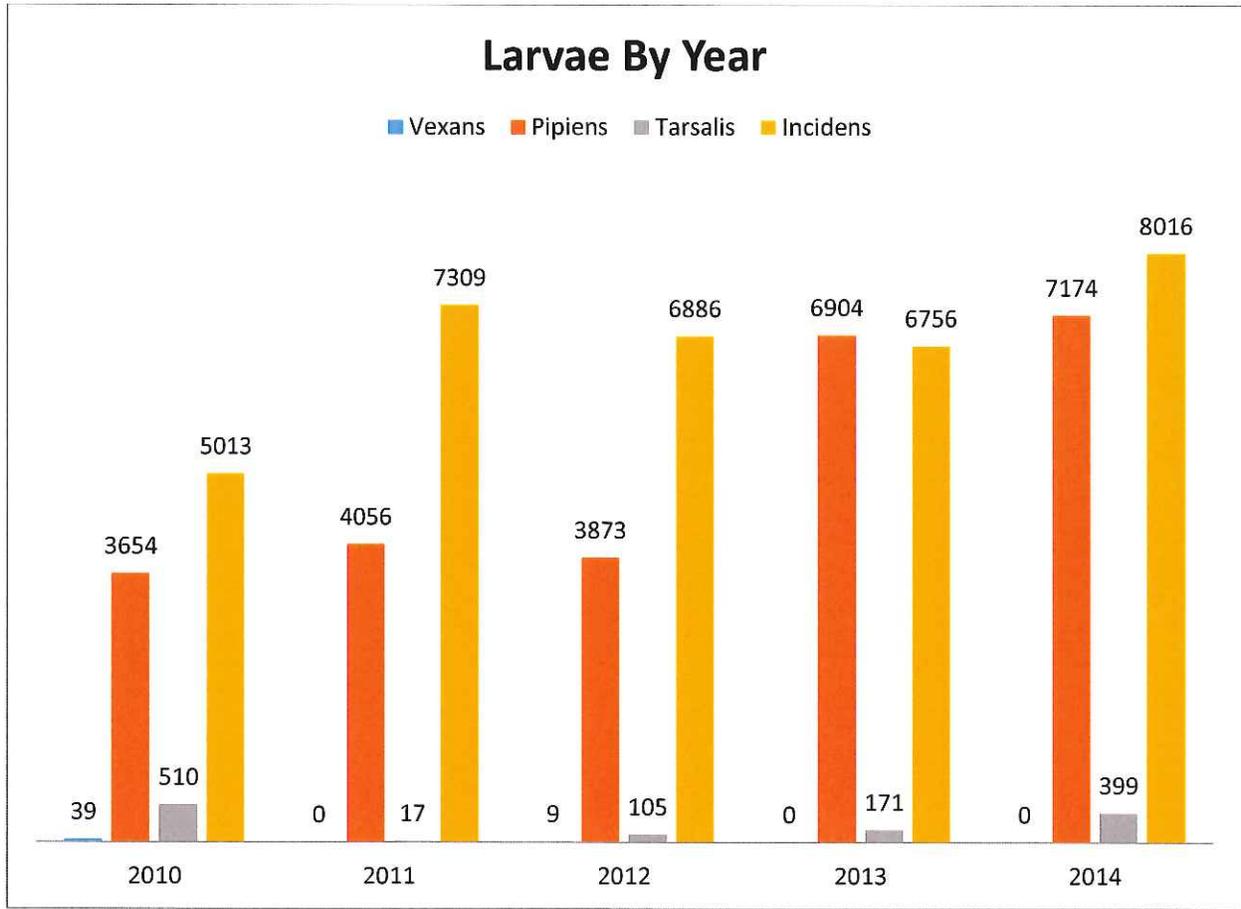


Table 9

Larval Species by Zone

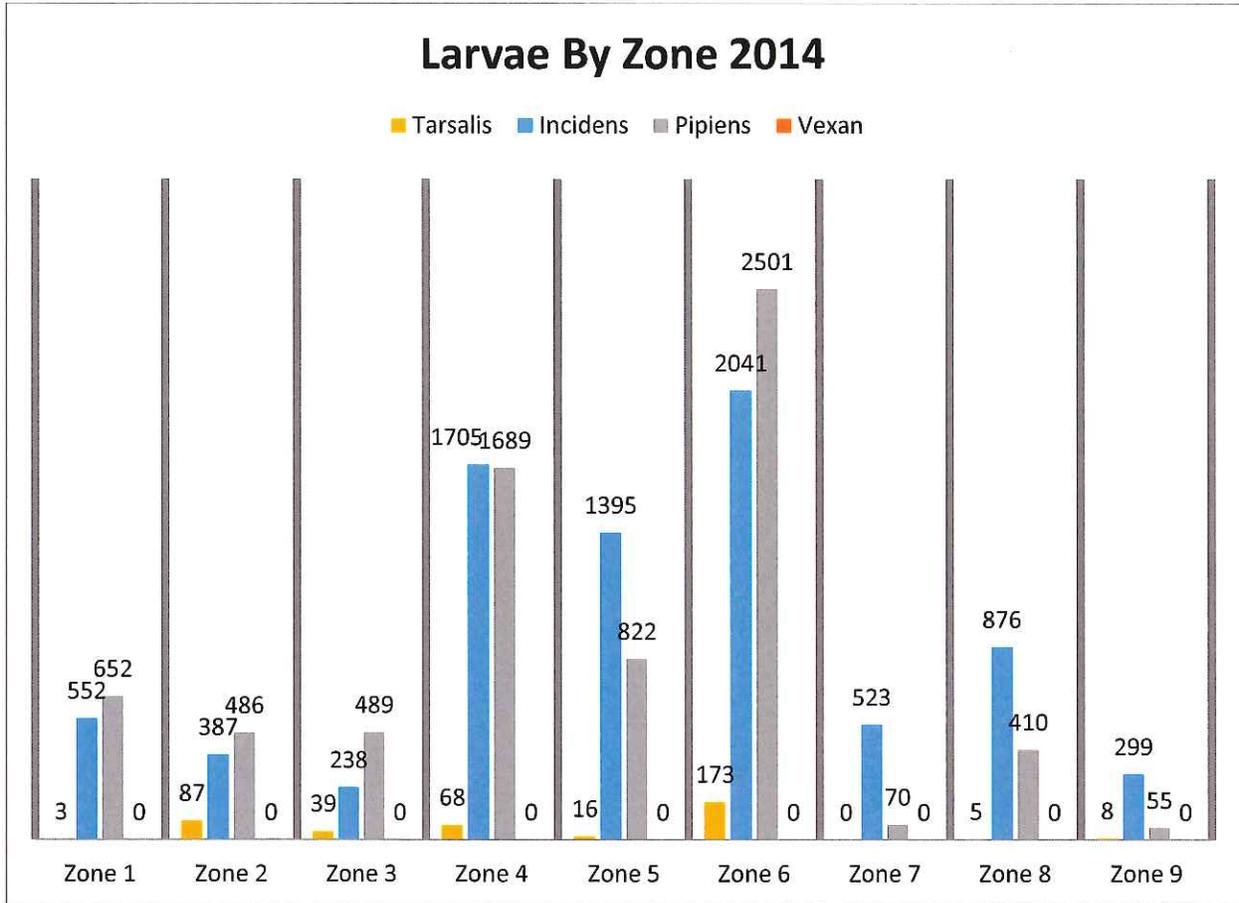


Table 10

Adult Species by Zone

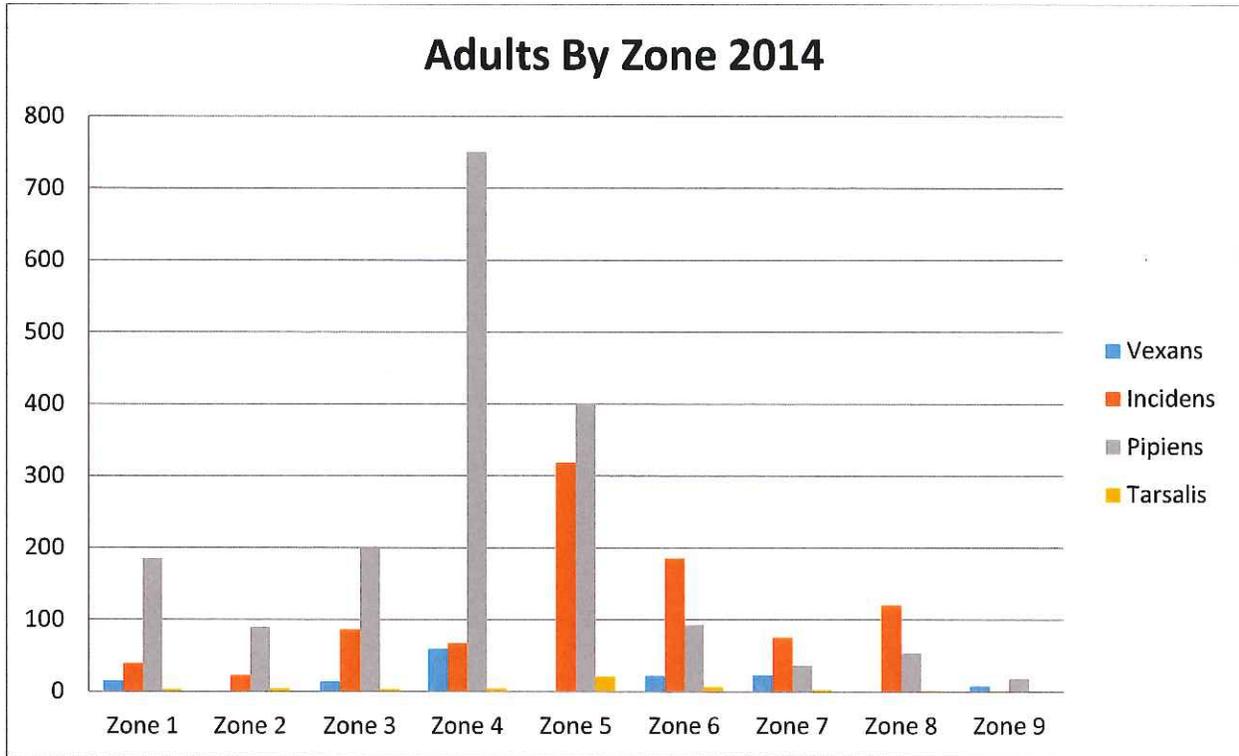


Table 11

Adult Historical Information

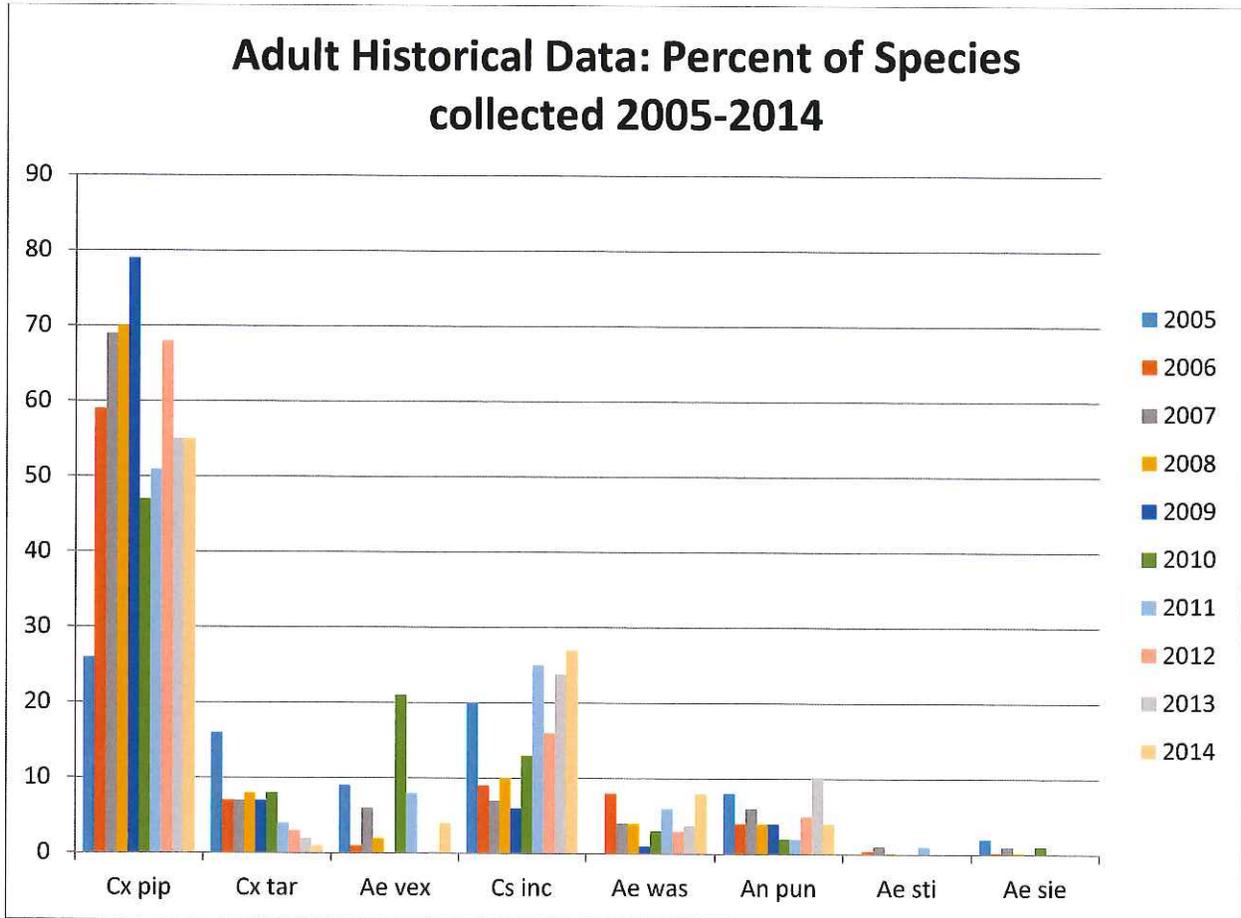


Table 12

Larvae Numbers per Month

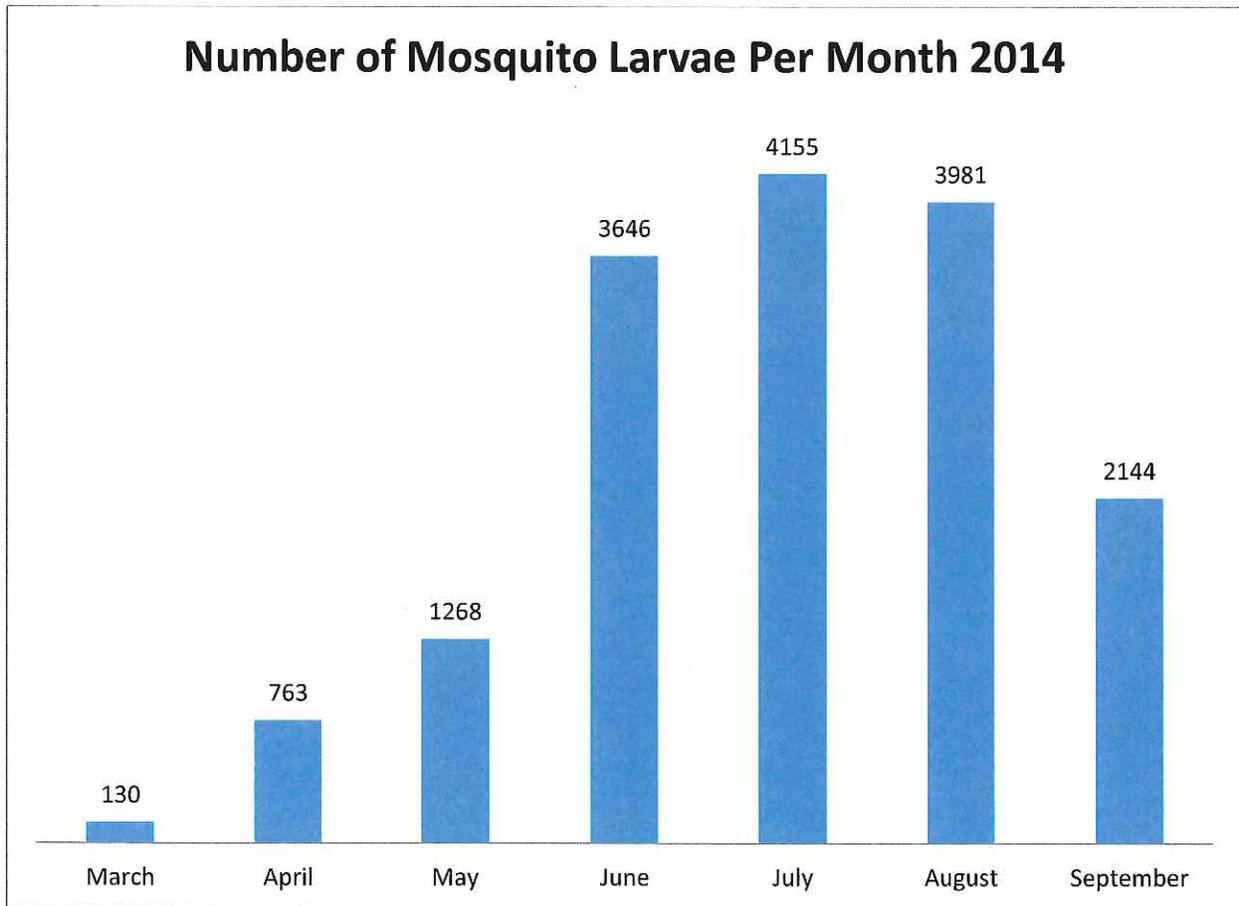


Table 13

Adult Trap Sites by Year

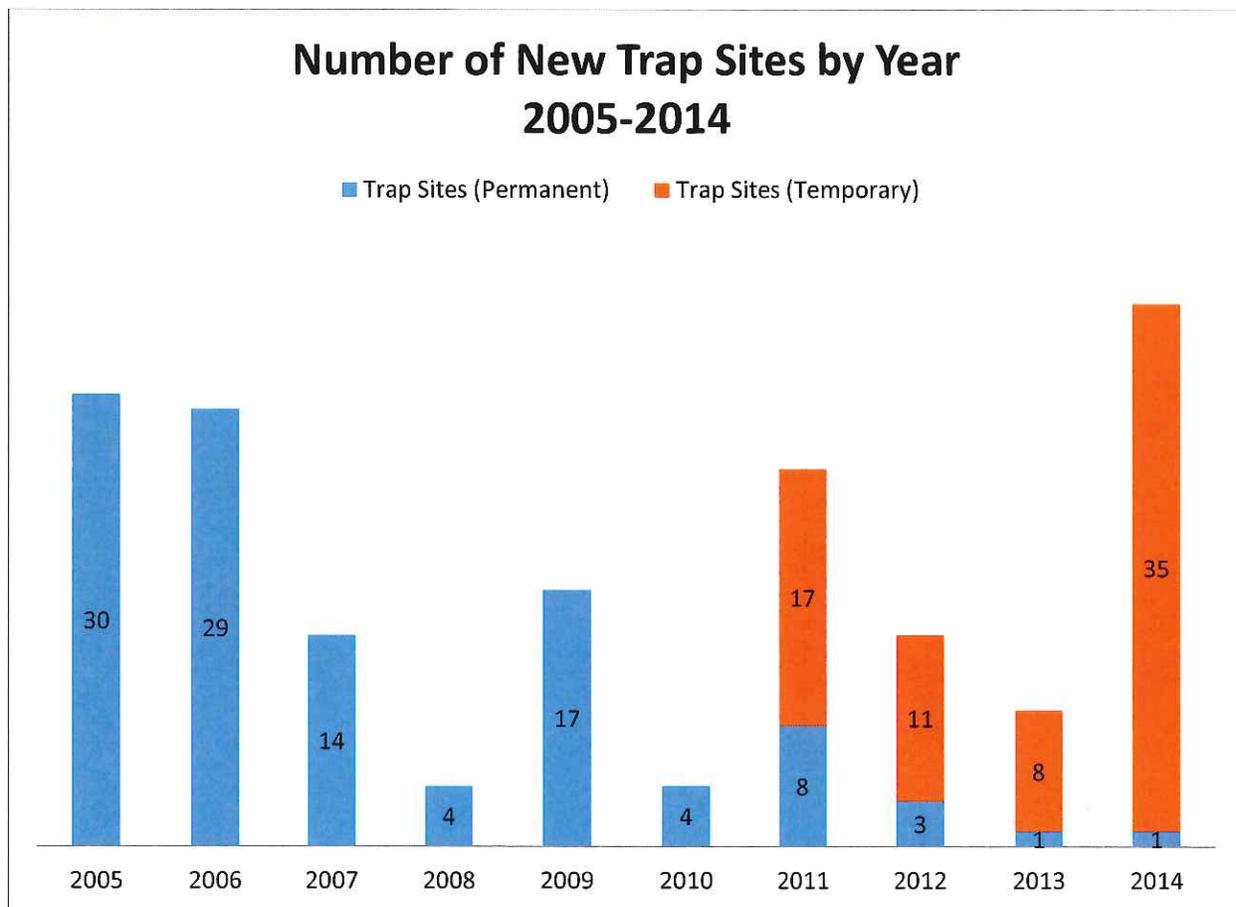
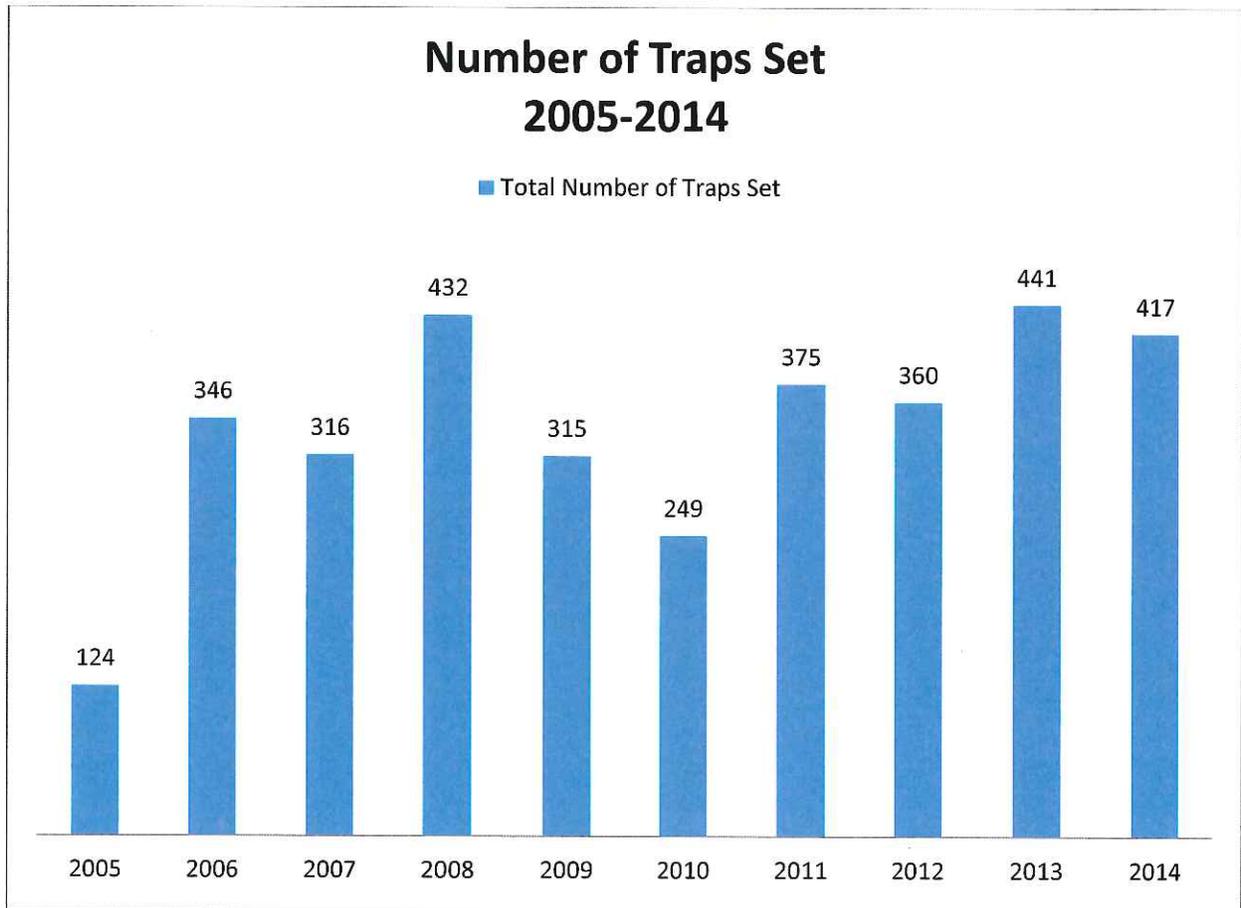


Table 14

Number of Adult Trap Sites



MISCELLANEOUS SERVICE REQUESTS

The Vector Control District receives numerous requests for information on miscellaneous pests found in the District. The species and number of inquiries about each received in 2014 are listed in Table 12.

A reference collection of common pests from this area is maintained in the District office for public use. In addition, an individual may have unfamiliar insects identified and obtain biological and control information for those pests.

Information on rodent control is also available from the District.

**CLACKAMAS COUNTY VECTOR CONTROL DISTRICT
MISCELLANEOUS SERVICE CALLS 2013 – 2014**

PEST	# OF CALLS	PEST	# OF CALLS
Ant	0		
Aphid	0	Ladybird Beetle	0
Bat	2	Mole	0
Beaver	3	Mouse	3
Bed bugs	0	Nutria	2
Bee	16	Opossum	4
Box Elder Bug	0	Raccoon	12
Carpenter Ant	0	Rat	23
Cockroach	0	Silverfish	0
Coyote	4	Skunk	12
Crane Fly	0	Spider	2
Flea	0	Squirrel	0
Gnat	0	Termite	0
Gopher	0	Tick	0
Hornet	1	Vole	2
Indian Meal Moth	0	Miscellaneous (unidentified, gen)	
			30

Total Misc. Calls 2013-2014:

116

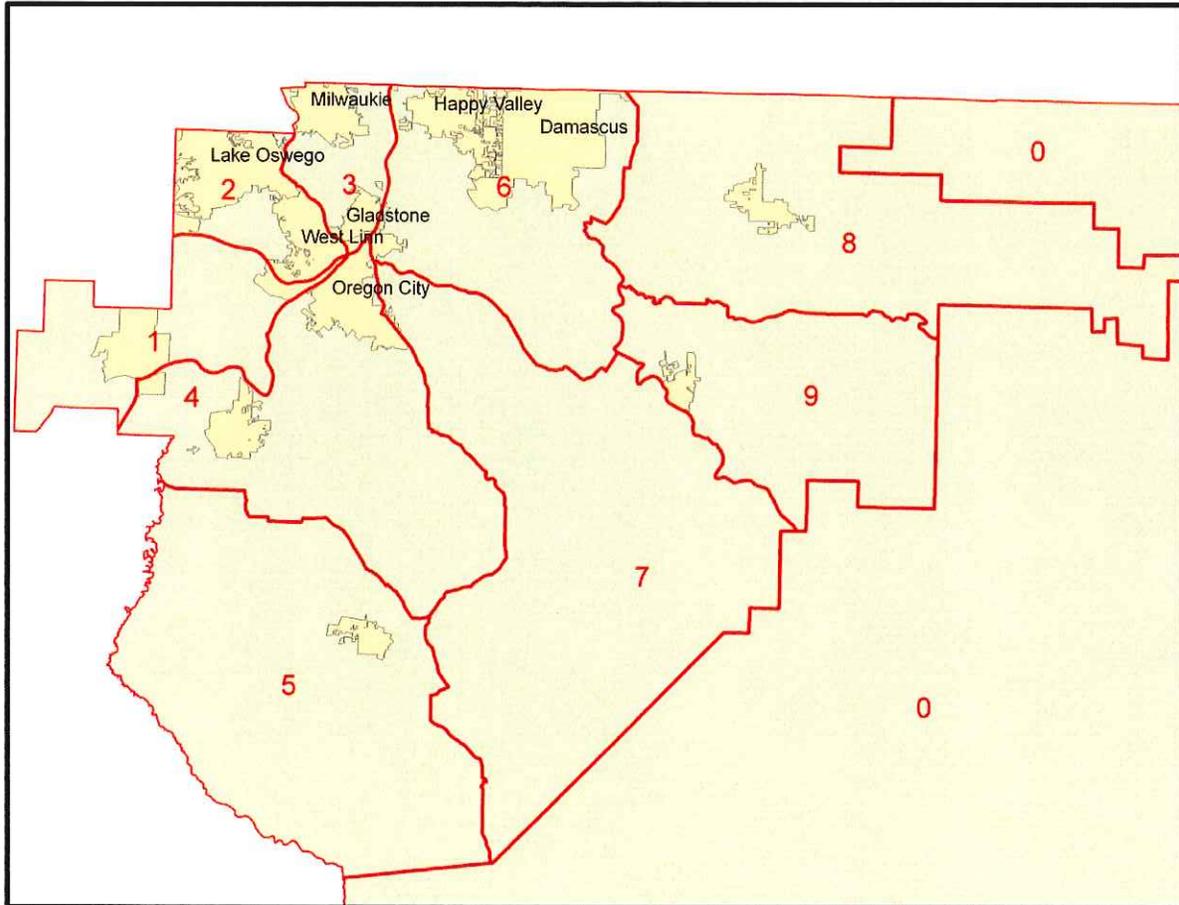
2014 PUBLIC OUTREACH EVENTS – CCVCD

<u>Event</u>	<u>Location</u>	<u>Date</u>
CC Vector Control District Face Book Page	WEB	4/28/2014
Concord Elementary School 2 nd , 3 rd & 4 th Grade Presentations	Milwaukie George & Josh	5/1/2014
Master Gardener's Spring Garden Fair CC Fairgrounds – Canby	Canby Betsy, Theresa, Rich	5/3 – 5/4/2014
Seth Lewelling School Presentation Wild Things Day – Liz Mann 503-353-5441	Oregon City George & Josh	5/16/2014
Weekly Biologist Report Josh Jacobson – Biologist George Cashdollar – Biologist	E-Mail Program All Stakeholders	6/5 – 9/18/2014
Oregon City/Clackamas Review, News Paper Article. "Campaign puts bite on mosquitoes".	MEDIA	7/16/2014
KATU – 2 – T.V. News, Joe English interview With Biologist George Cashdollar.	T.V. MEDIA	7/2/2014
CC Vector Control District – 12-month New Mosquito Prevention Calendar Program		2014
Clackamas County Citizen News, News Paper Article, "Vector Control wants you to "Fight The Bites""	MEDIA	August 2014
Oregon State Fair Rich Imholt	Salem, OR	8/24/2014
Clackamas County Fair (Vector Booth)	Canby	8/15 – 21/2014
CIA (Citizens Informed & Aware Forum) Speaker Director Elizabeth Knight	Milwaukie Elks	10/7/2014
Education Outreach Program on New Web Site		2014
Turtledove Clemens Hired for Public Outreach Banners, Busses, Truck Wraps, Calendars, Web Site, Face Book, New Logo, and Billboards.		2014

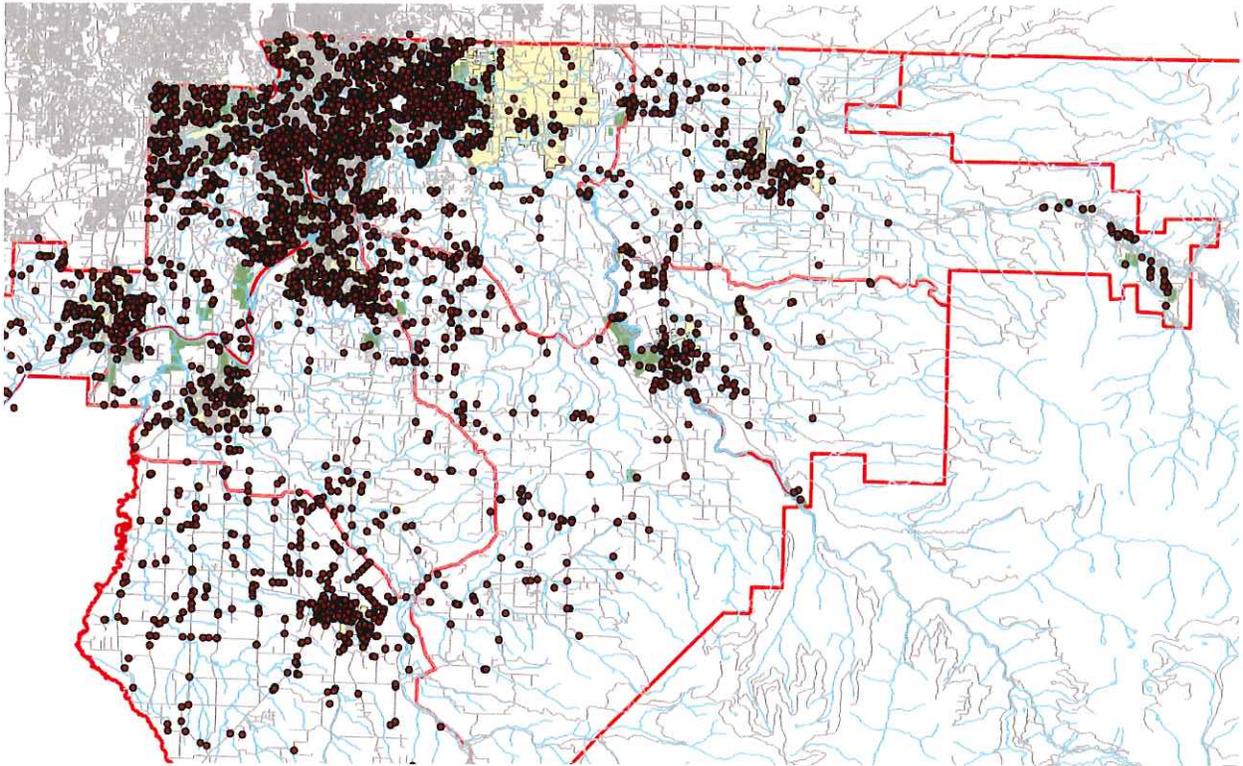
2014 EDUCATION & TRAINING – CCVCD

<u>Event</u>	<u>Location</u>	<u>Date</u>
SDAO Betsy	Oregon	1/21/2014
AMCA 80 th Annual Meeting Josh, Rich & Gary	Seattle, WA	2/2-6/2014
CCC Local Budget Law Training Betsy	CCC Oregon City	2/20/2014
Florida Medical Entomology Laboratory University of Florida/IFAS, Advanced Mosquito Identification and Certification Course. Josh	Florida	3/3-14/2014
NWMVCA Spring Workshop Rich & Josh	Richland, WA	4/3-4/2014
OMVCA – Oregon Vector Control Conference Betsy & Rich	Hood River, OR	4/17/2014
Columbia County Drainage Truck Rodeo Josh, Steven, Gary, Seth	Columbia County	4/24/2014
NWMVCA Annual Fall Meeting Betsy, Josh, Theresa, Gary & Rich	Coeur d'Alene, ID	10/8-10/2014
OMVCA Meeting & Recertification Workshop Rich	Newport, OR	11/13-14/2014

Vector Control Zone Map



Vector Control 2014 Locations Map



CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Oregon City, Oregon

Financial Statements

Fiscal Year Ended June 30, 2014



Kent, Kuykendall & Co., P.C.
Certified Public Accountants



1001 Molalla Avenue, Suite 118
Oregon City, Oregon 97045

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

1102 Abernethy Road
Oregon City, Oregon 97045

2013-2014 Board of Trustees

Chairman:

Dan Green 123 Barclay Avenue Oregon City, Oregon 97045

Vice-Chairman

John Borden 5597 River Street West Linn, Oregon 97068

Secretary:

Gordon Young 17845 S Edgewood Street Oregon City, Oregon 97045

Treasurer:

Lowell Hanna 19285 Sunnyridge Court Oregon City, Oregon 97045

Board Member

Mike Bondi 870 Oak Street Lake Oswego, Oregon 97034

Director:

Betsy Knight 1102 Abernethy Road Oregon City, Oregon 97045

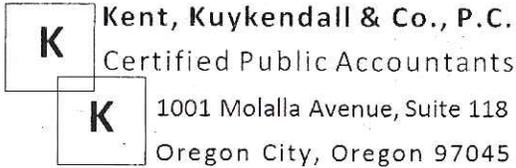
CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

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To the Board of Directors
Clackamas County Vector Control District
Oregon City, Oregon

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the budgetary comparison for the General Fund of Clackamas County Vector Control District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the major fund, and the budgetary comparison for the General Fund of Clackamas County Vector Control District as of June 30, 2014, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors
Clackamas County Vector Control District (continued)

Report on the Financial Statements (continued)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clackamas County Vector Control's basic financial statements. The schedule of property tax transactions within Clackamas County is presented for purposes of additional analysis, and is not a required part of the basic financial statements.

The schedule of property tax transactions within Clackamas County is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 29, 2014 on our consideration of the District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on the District's compliance.

Kent, Kuykendall & Co., P.C.



Certified Public Accountants
December 29, 2014

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Management's Discussion and Analysis

As management of Clackamas County Vector Control District, we offer readers of Clackamas County Vector Control District's financial statements this narrative overview and analysis of the financial activities of Clackamas County Vector Control District for the fiscal year ended June 30, 2014.

Financial Highlights

- The assets of Clackamas County Vector Control District exceeded its liabilities at the close of the most recent fiscal year by \$4,512,499 (*net position*). Of this amount, \$4,500,738 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$458,763.
- As of the close of the current year, Clackamas County Vector Control District's governmental funds reported the General Fund ending fund balance of \$2,021,454, a decrease of \$122,946 in comparison with the prior year. This entire amount is available for spending at the government's discretion (*unassigned fund balance*).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Clackamas County Vector Control District's basic financial statements. Clackamas County Vector Control District's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Clackamas County Vector Control District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Clackamas County Vector Control District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Clackamas County Vector Control District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Under generally accepted accounting principles, Statement No. 34 (issued by the Governmental Accounting Standards Board), both of the government-wide financial statements are required to distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). Clackamas County Vector Control District has no business-type activities as defined by generally accepted accounting principles, and accordingly reports only governmental activities in the government-wide financial statements.

The government-wide financial statements can be found on pages 7-8 of this report.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Management's Discussion and Analysis (Continued)

Overview of the Financial Statements (continued)

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Clackamas County Vector Control District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Clackamas County Vector Control District maintains two funds, the General Fund and the Building/Land Reserve Fund.

Governmental fund. A *governmental fund* is used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the *governmental fund* with similar information presented for *governmental activities* in the government-wide financial statement. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Clackamas County Vector Control District maintains two governmental funds, the General Fund and Building/Land Reserve Fund.

Clackamas County Vector Control District adopts an annual appropriated budget for both of its funds. Budgetary comparison information has been provided for each fund to demonstrate compliance with its budget.

The basic governmental fund financial statements can be found on pages 9-13 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14-21 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Clackamas County Vector Control District's net position, 98 percent is in cash and investments with the Clackamas County Treasurer.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Management's Discussion and Analysis (Continued)

Clackamas County Vector Control District's Net Position

	Total Governmental Activities	
	2014	2013
Current and other assets	\$ 4,531,579	\$ 4,041,902
Capital assets	11,761	30,149
Total assets	<u>4,543,340</u>	<u>4,072,051</u>
Liabilities	<u>30,841</u>	<u>18,315</u>
Net assets:		
Invested in capital assets	11,761	30,149
Unrestricted	<u>4,500,738</u>	<u>4,023,587</u>
Total net position	<u>\$ 4,512,499</u>	<u>\$ 4,053,736</u>

At the end of the current fiscal year, Clackamas County Vector Control District is able to report positive balances in net position. The same situation held true for the prior fiscal year.

The government's net position increased by \$458,763 during the current fiscal year.

Clackamas County Vector Control District's Changes in Net Position

	Total Governmental Activities	
	2014	2013
General revenues:		
Property taxes	\$ 1,196,035	\$ 1,127,046
Interest	28,379	21,326
Other general revenues	<u>10,158</u>	<u>6,331</u>
Total revenues	<u>1,234,572</u>	<u>1,154,703</u>
Expenses:		
Vector control	<u>775,809</u>	<u>616,503</u>
Increase in net position	458,763	538,200
Net position, beginning	<u>4,053,736</u>	<u>3,515,536</u>
Net position, ending	<u>\$ 4,512,499</u>	<u>\$ 4,053,736</u>

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Management's Discussion and Analysis (Continued)

Financial Analysis of the Government's Fund

As noted earlier, Clackamas County Vector Control District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental fund. The focus of Clackamas County Vector Control District's *governmental fund* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Clackamas County Vector Control District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

Capital Assets

The District's investment in capital assets as of June 30, 2014, amounts to \$11,761 (net of accumulated depreciation). This investment in capital assets includes leasehold improvements, vehicles, and equipment. The total decrease in the District's investment in capital assets for the current fiscal year was \$18,388, which represents depreciation expense for the period.

Capital assets, net of depreciation:

	Year Ended	
	2014	2013
Leasehold improvements	\$ 11,761	\$ 23,523
Vehicles and equipment	-	6,626
	<u>\$ 11,761</u>	<u>\$ 30,149</u>

There were no capital assets purchased during the current fiscal year. Additional information on the District's capital assets can be found in Note 4 on page 20 of this report.

Property Tax Levy

In November of 2004 Clackamas County Vector Control District passed a county tax levy of \$0.025 per \$1,000 assessed property value outside its existing permanent rate each year for five years beginning July 1, 2005. This levy will provide funding for surveying and treatment of West Nile virus. In November of 2009 the District passed a levy to renew the levy for an additional 5 years beginning 2010-2011. The proposed rate will increase future revenues over pre-levy rates approximately as follows:

<u>Fiscal Year Ended</u>	<u>Additional Revenues</u>
June 30, 2014	\$ 903,970
June 30, 2015	<u>917,530</u>
Total	<u>\$ 1,821,500</u>

Requests for Information

This financial report is designed to provide a general overview of Clackamas County Vector Control District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Clackamas County Vector Control District, 1102 Abernethy Road, Oregon City, Oregon 97045.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Statement of Net Position

June 30, 2014

	<u>Total Governmental Activities</u>
<u>ASSETS</u>	
Current assets:	
Cash and cash equivalents	\$ 4,458,621
Property taxes receivable	72,958
Capital assets, net of accumulated depreciation	<u>11,761</u>
Total assets	<u>4,543,340</u>
<u>LIABILITIES</u>	
Current liabilities:	
Payroll Liabilities	\$ 7,108
Compensated absences	<u>23,733</u>
Total Liabilities	<u>30,841</u>
<u>NET POSITION</u>	
Net investment in capital assets	11,761
Unrestricted	<u>4,500,738</u>
Total net position	<u>\$ 4,512,499</u>

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Statement of Activities

Fiscal Year Ended June 30, 2014

	<u>Expenses</u>	<u>Program Revenue</u>	<u>Net (Expenses) Revenues and Changes in Net Assets</u>
Functions:			
Vector control	<u>\$ 775,809</u>	<u>\$ -</u>	<u>\$ (775,809)</u>
General revenues:			
Taxes			1,196,035
Unrestricted investment earnings			28,379
Other general revenues			<u>10,158</u>
Total general revenues			<u>1,234,572</u>
Change in net position			458,763
Net position - beginning			<u>4,053,736</u>
Net position - ending			<u>\$ 4,512,499</u>

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Balance Sheet

Governmental Funds

June 30, 2014

	<u>General Fund</u>	<u>Building / Land Reserve Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 2,022,185	\$ 2,436,436	\$ 4,458,621
Property taxes receivable	<u>72,958</u>	<u>-</u>	<u>72,958</u>
Total assets	<u>\$ 2,095,143</u>	<u>\$ 2,436,436</u>	<u>\$ 4,531,579</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Payroll liabilities	<u>\$ 7,108</u>	<u>\$ -</u>	<u>\$ 7,108</u>
Deferred inflows of resources:			
Unavailable revenue	<u>66,581</u>	<u>-</u>	<u>66,581</u>
Fund balances:			
Committed fund balance:			
Building / Land Reserve Fund	-	2,436,436	2,436,436
Unassigned fund balance:			
General Fund	<u>2,021,454</u>	<u>-</u>	<u>2,021,454</u>
Total fund balances	<u>2,021,454</u>	<u>2,436,436</u>	<u>4,457,890</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,095,143</u>	<u>\$ 2,436,436</u>	<u>\$ 4,531,579</u>

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Reconciliation of the Governmental Funds Balance Sheet

to the Statement of Net Position

June 30, 2014

Total fund balances governmental funds \$ 4,457,890

Amounts reported for governmental activities in the Statement of Net Position are different because:

Property taxes receivable will be collected this year but are not available soon enough to pay for the current period's expenditures, and therefore are deferred inflows of resources in the fund financial statements. 66,581

Capital assets used in governmental activities are not financial resources and are therefore not reported as assets in governmental funds. The cost of the assets is \$345,558; accumulated depreciation is \$333,797. 11,761

Noncurrent liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet. Noncurrent liabilities consist of accrued employee vacation and comptime. (23,733)

Total net position - governmental activities \$ 4,512,499

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Fiscal Year Ended June 30, 2014

	<u>General Fund</u>	<u>Building / Land Reserve Fund</u>	<u>Total Governmental Funds</u>
Revenues:			
Local sources:			
Current property taxes	\$ 1,166,858	\$ -	\$ 1,166,858
Prior property taxes	32,967	-	32,967
Interest on property taxes	6,777	-	6,777
Interest on investments	12,297	9,305	21,602
Other local sources	<u>10,158</u>	<u>-</u>	<u>10,158</u>
Total revenues	<u>1,229,057</u>	<u>9,305</u>	<u>1,238,362</u>
Expenditures:			
Personnel services	546,728	-	546,728
Materials and services	72,314	-	72,314
Contractual services	112,041	-	112,041
Other	16,330	-	16,330
Capital Outlay	<u>4,590</u>	<u>-</u>	<u>4,590</u>
Total expenditures	<u>752,003</u>	<u>-</u>	<u>752,003</u>
Excess of revenues over expenditures	<u>477,054</u>	<u>9,305</u>	<u>486,359</u>
Other financing sources (uses):			
Transfer in	-	600,000	600,000
Transfer out	<u>(600,000)</u>	<u>-</u>	<u>(600,000)</u>
Total other financing sources (uses)	<u>(600,000)</u>	<u>600,000</u>	<u>-</u>
Net change in fund balances	(122,946)	609,305	486,359
Fund balances, July 1, 2013	<u>2,144,400</u>	<u>1,827,131</u>	<u>3,971,531</u>
Fund balances, June 30, 2014	<u>\$ 2,021,454</u>	<u>\$ 2,436,436</u>	<u>\$ 4,457,890</u>

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities

Fiscal Year Ended June 30, 2014

Net change in fund balances - total governmental funds \$ 486,359

Amounts reported for governmental activities in the statement
are different because:

Governmental funds report capital outlay as expenditures,
while governmental activities report depreciation expense to
allocate those expenditures over the life of the assets.

Current year depreciation (18,388)

Revenues in the statement of activities that do not provide
current financial resources are not reported as revenues
in the fund. This represents the decrease in unavailable
revenue for the year:

Property taxes (3,790)

Compensated absences are not accrued in the governmental
funds because they do not require the use of current funds.
This represents the increase in accrued compensated
absences for the year.

(5,418)

Change in net position of governmental activities \$ 458,763

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual

General Fund

Fiscal Year Ended June 30, 2014

	Original and Final Budgeted Amounts	Actual	Variance with Final Budget
Revenues:			
Local sources:			
Current property tax	\$ 1,242,781	\$ 1,166,858	\$ (75,923)
Prior property tax	5,500	32,967	27,467
Interest on property tax	-	6,777	6,777
Interest on investments	7,500	12,297	4,797
Other local sources	100	10,158	10,058
Total revenues	<u>1,255,881</u>	<u>1,229,057</u>	<u>(26,824)</u>
Expenditures:			
Personnel services	724,729	546,728	178,001
Materials and services	263,000	72,314	190,686
Contractual services	623,500	112,041	511,459
Other	31,500	16,330	15,170
Capital outlay	100,000	4,590	95,410
Operating contingencies	500,000	-	500,000
Total expenditures	<u>2,242,729</u>	<u>752,003</u>	<u>1,490,726</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(986,848)</u>	<u>477,054</u>	<u>1,463,902</u>
Other financing uses:			
Transfer out	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Net change in fund balances	<u>(1,586,848)</u>	<u>(122,946)</u>	<u>1,463,902</u>
Fund balance, July 1, 2013	<u>2,025,178</u>	<u>2,144,400</u>	<u>119,222</u>
Fund balance, June 30, 2014	<u>\$ 438,330</u>	<u>\$ 2,021,454</u>	<u>\$ 1,583,124</u>

The notes to the basic financial statements are an integral part of this statement.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon
Notes to the Financial Statements

June 30, 2014

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Clackamas County Vector Control District (the District), a municipal corporation governed under laws prescribed by the State of Oregon, was organized for the purpose of providing a governmental agency to work towards the control of vectors within the boundaries of Clackamas County, Oregon.

The District is governed by a five-member Board of Trustees who are appointed by the Clackamas County Board of Commissioners. Officers are elected by the Board of Trustees, which is authorized to transact all business on the District's behalf.

All significant activities have been included in the basic financial statements. The District has no component units as defined in GASB Statement No. 14. The District also has no related organizations, joint ventures, or jointly governed organizations as defined in the Statement.

The financial statements of Clackamas County Vector Control District have been prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Boards (FASB) issued through November 30, 1989, when applicable, that do not conflict with or contradict GASB pronouncements.

Government-wide and Fund Financial Statements

The financial statements are presented at both the government-wide and the fund levels. Generally accepted accounting principles require categorizing primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a certain extent on fees and charges to users for support. Under the criteria established by GAAP, Clackamas County Vector Control District has no business-type activities.

Government-wide financial statements display information about the reporting government as a whole. These statements focus on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period, and consist of the Statement of Net Assets and the Statement of Activities. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *General revenues* consist of taxes and other items not properly included among program revenues.

Fund financial statements are presented for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The District has no nonmajor governmental funds.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Notes to the Financial Statements (continued)

Note 1: Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

"Measurement focus" is a term used to describe *which* transactions are recorded within the various financial statements. "Basis of accounting" refers to *when* transactions are recorded regardless of the measurement focus applied.

The Government-wide Financial Statements are prepared on the *accrual* basis of accounting with an *economic resource* measurement focus. An economic resource focus concentrates on an entity or fund's net position. All transactions and events that directly affect the total economic resources (net position) during the period are reported. This measurement focus is directly linked to full accrual accounting, under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of the related cash inflows and outflows.

Governmental Funds Financial Statements are presented on a *modified accrual* basis of accounting with a *current financial resources* measurement focus. A current financial resources focus concentrates on the fund's resources available for spending in the near future. Only transactions affecting the fund's current financial resources during the period are reported. This measurement focus is directly linked to the modified accrual basis of accounting, under which revenues are recognized when they are "measurable and available," and expenditures are recorded when the fund liability is incurred. "Measurable" means knowing or being able to reasonably estimate the amount, while "available" means collectible within the current period or within thirty-one days after year-end. Property taxes and interest are considered to be susceptible to accrual if received in cash by the District or a county collecting such taxes within thirty-one days after year-end. All other revenue items are recognized when they become measurable and available.

A deferred inflow of resources arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This deferred inflow of resources is unavailable revenue which consists of uncollected property taxes and assessments not available to finance operations in the current period. In the government-wide Statement of Net Position, which is presented on the full accrual basis of accounting, revenue must be recognized when earned regardless of its availability, thereby eliminating the deferred inflow of resources present in the Government Funds Balance Sheet. In a similar manner, the government fund only records expenditures that affect current financial resources.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide financial statements, a reconciliation is necessary to explain the adjustments needed to transform the fund-based statements into the government-wide presentation. This reconciliation is part of the District's financial statements.

The financial transactions of the District are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures. The various funds are reported by generic classification within the financial statements.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Notes to the Financial Statements (continued)

Note 1: Summary of Significant Accounting Policies (continued)

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(continued)**

Generally accepted accounting principles sets forth minimum criteria for the determination of major and non-major funds. These criteria are based on percentages of assets, liabilities, revenues, and expenditures by fund type and for the entity as a whole. Funds which are determined to be non-major would be combined in a single column in the fund financial statements; however, the District has no nonmajor funds as defined by generally accepted accounting principles.

The District reports the following major governmental funds:

The *General Fund* is the District's primary operating fund. It is used to account for all activities except those required to be accounted for in other funds. Principal sources of revenues are property taxes and investment earnings.

The *Building / Land Reserve Fund* is a capital projects fund, and provides a reserve for the future acquisition and construction of a new facility for the District.

Assets, Liabilities, and Equity

Cash and Cash Equivalents

Cash and cash equivalents include petty cash, demand deposits, and investments in the Clackamas County Treasurer's Investment Pool. Investments are stated at fair value.

Receivables

Receivables include undistributed tax collections and property taxes receivable. Undistributed tax collections are taxes collected by the county tax collector before year-end, but not made available to the District until after year-end.

Property taxes receivable represents ad valorem property taxes uncollected at year-end. Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15, and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent. An allowance for uncollectible property taxes is not deemed necessary because uncollected taxes become a lien on the property.

Capital Assets

Capital assets, consisting of leasehold improvements, vehicles and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are charged to expenditures as purchased in the governmental fund statements. Donated assets are recorded at their fair market value at the date of donation.

The Vector Control District defines capital assets as assets with an initial cost of more than \$5,000 and an estimated useful life of more than one year. Additions or improvements that significantly extend the useful life of an asset are capitalized. Maintenance and repairs of a routine nature are charged to expenditures as incurred and are not capitalized.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT
Clackamas County, Oregon
Notes to the Financial Statements (continued)

Note 1: Summary of Significant Accounting Policies (continued)

Assets, Liabilities, and Equity (continued)

Fixed Assets

Depreciation on all capital assets is provided on the straight-line basis over the following estimated useful lives:

Leasehold improvements	5 to 20 years
Vehicles	2 to 5 years
Equipment	5 to 10 years

The Vector Control District has no capital assets which would be considered infrastructure under generally accepted accounting principles at this time.

Compensated Absences

Earned unpaid vacation leave is recorded in the fund financial statements as an expenditure to the extent paid from expendable resources. For full-time employees, vacation leave is earned as follows:

<u>Length of employment</u>	<u>Days earned</u>
0 to 5 years	1 day/month
6 to 15 years	1.5 days/month
Over 15 years	20 days/year

Employees may accumulate up to 250 hours of vacation time. Unused vacation time is paid to employees upon termination.

Unused sick time can be carried forward indefinitely and its accumulation is unlimited. However, no liability is recorded for unused sick time since the District does not pay any amounts when the employee separates from service, nor does the District pay sick time unless it is actually taken.

Equity

In the government-wide financial statements, equity is classified as net assets, and displayed in three components:

1. Invested in capital assets, net of related debt – consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets – consists of net assets with constraints placed on them by external entities or by law.
3. Unrestricted net assets – all other net assets that do not meet either of the above criteria.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT
Clackamas County, Oregon
Notes to the Financial Statements (continued)

Note 1: Summary of Significant Accounting Policies (continued)

Assets, Liabilities, and Equity (continued)

Fund Balances

In accordance with GASB Statement No 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balance is divided into five components:

1. Fund balance is reported as *Nonspendable* when the resources cannot be spent because they are either in a nonspendable form or are legally or contractually required to be maintained intact. The District had no nonspendable fund balances as of June 30, 2014.
2. Fund balance is reported as *Restricted* when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, the District's policy is to use restricted resources first and then unrestricted resources, as they are needed.
3. Fund balance is reported as *Committed* when the Board of Directors passes a resolution that places specific constraints on how the resources may be used. The Board of Directors can modify or rescind the resolution at any time through passage of an additional resolution. Board policy is to commit the ending balance of funds other than the General Fund in accordance with the purposes stated for each fund in the budget.
4. Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as *Assigned* fund balance. The intent may be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
5. *Unassigned* fund balance is the residual classification for the General Fund. This classification represents fund balance that is not otherwise reported as nonspendable, restricted, or committed within the General Fund. Only the General Fund may report a positive unassigned fund balance. This classification would also be used to report any negative fund balance amounts in other governmental funds.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Notes to the Financial Statements (continued)

Note 2: Stewardship, Compliance, and Accountability

A budget is prepared for each governmental fund type in accordance with the modified accrual basis of accounting and legal requirements set forth in Oregon Local Budget Law. Expenditure budgets are appropriated by major function for each fund. These appropriations establish the level of control for each fund.

The budget is adopted, appropriations are made, and the tax levy declared no later than June 30. After budget approval, the Board may approve supplemental appropriations and appropriations transfers between levels of control if an occurrence, condition, or need arises which was not known at the time the budget was adopted. Any budget appropriations, transfers, or other amendments must be approved by the Board.

Expenditures cannot legally exceed appropriations. Appropriations lapse at June 30.

Note 3: Cash and Investments

Deposits with financial institutions include bank demand deposits and deposits in the County Treasurer's Investment Pool. As of June 30, 2014, the District had the following cash and investments:

County Treasurer's Investment Pool	\$ 4,435,807
Demand deposits	<u>22,614</u>
Total fair value	4,458,421
Petty cash	<u>200</u>
Total cash and investments	<u>\$ 4,458,621</u>

Deposits:

At year-end, the District's net carrying amount of deposits was \$22,614, and the bank balances were \$54,173. Of these deposits, the entire amount on deposit was covered by federal depository insurance. Oregon Revised Statutes require depository institutions to maintain on deposit, with the collateral pool manager, securities having a value not less than 10% of their quarter-end public funds if they are well-capitalized, or 110% of their quarter-end public fund deposits if they are adequately capitalized or undercapitalized. A depository institution's capitalization category is assigned by the FDIC on a quarterly basis.

Oregon Revised Statutes also require governmental funds in banks to be held by a state-approved qualified financial institution, and to report to the Oregon State Treasurer within three days of any change in depository. The District has complied with this requirement.

Investments:

Oregon Revised Statutes authorize the District to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, and the County Treasurer's Investment Pool, among others.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT
Clackamas County, Oregon
Notes to the Financial Statements (continued)

Note 3: Cash and Investments (continued)

The County Treasurer is the investment officer for the Pool and is responsible for the funds on deposit in the Pool. In accordance with Oregon Revised Statutes, the investment funds are invested and managed as a prudent investor would do, exercising reasonable care, skill and caution. Participation by the District in the Pool is voluntary. The fair value of the Pool is the same as the District's value in the Pool balance. The County Treasurer's Investment Pool is unrated.

Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2014, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Capital assets being depreciated:				
Leasehold improvements	\$ 82,487	\$ -	\$ -	\$ 82,487
Vehicles and equipment	<u>263,071</u>	<u>-</u>	<u>-</u>	<u>263,071</u>
Total capital assets being depreciated	<u>345,558</u>	<u>-</u>	<u>-</u>	<u>345,558</u>
Less accumulated depreciation for:				
Leasehold improvements	(64,845)	(5,881)	-	(70,726)
Vehicles and equipment	<u>(250,564)</u>	<u>(12,507)</u>	<u>-</u>	<u>(263,071)</u>
Total accumulated depreciation	<u>(315,409)</u>	<u>(18,388)</u>	<u>-</u>	<u>(333,797)</u>
Governmental activities capital assets, net	<u>\$ 30,149</u>	<u>\$ (18,388)</u>	<u>\$ -</u>	<u>\$ 11,761</u>

Note 5: Pension Plan – Oregon Public Employees Retirement System

Plan Description

The District contributes to two pension plans administered by the Oregon Public Employees Retirement System (PERS). The Oregon Public Employees Retirement Fund (OPERF) applies to the District's contribution for qualifying employees who were hired before August 29, 2003, and is a cost-sharing multiple-employer defined benefit pension plan. The Oregon Public Service Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF and consists of two programs. The Pension Program, the defined benefit portion of the plan, applies to qualifying District employees hired after August 29, 2003, and to inactive employees who return to employment following a six-month or greater break in service. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Notes to the Financial Statements (continued)

Note 5: Pension Plan – Oregon Public Employees Retirement System (continued)

Plan Description (continued)

Both PERS plans provide retirement and disability benefits, post employment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which establishes the Public Employees Retirement Board as the governing body of PERS. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS, P.O. Box 23700, Tigard, OR 97281-3700, or by calling 503-598-7377.

Funding Policy

Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program. The District is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The OPERF and the OPSRP rates in effect for the year ended June 30, 2014 were 21.56% and 21.95% respectively. The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

Annual Pension Cost

The District's contributions to PERS for the fiscal years ended June 30, 2012, 2013, and 2014 were \$39,535, \$52,716 and \$55,874 respectively, which equaled the required contributions for the years.

Note 6: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Coverage for all major categories of risk has been maintained or increased from 2011-2012 to 2013-2014. Settlements of claims for the past three years have been within insurance limits.

Note 7: Subsequent Events

In November 2014, it was approved by the voters of Clackamas County to renew Clackamas County Vector Control District's local option levy for an additional 5 years beginning with the 2015 – 2016 fiscal year.

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Schedule of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual

General Fund

Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Revenue from local sources:				
Current property taxes	\$ 1,242,781	\$ 1,242,781	\$ 1,166,858	\$ (75,923)
Prior property taxes	5,500	5,500	32,967	27,467
Interest on property tax	-	-	6,777	6,777
Interest on investments	7,500	7,500	12,297	4,797
Other local sources	100	100	10,158	10,058
Total revenue	<u>1,255,881</u>	<u>1,255,881</u>	<u>1,229,057</u>	<u>(26,824)</u>
Expenditures:				
Personnel services:				
Director	95,504	95,504	100,842	(5,338)
Assistant	43,050	43,050	42,840	210
Field manager	62,745	62,745	62,469	276
Biologist	68,129	68,129	67,028	1,101
Seasonal employees	175,000	175,000	94,802	80,198
Retirement	144,670	144,670	55,874	88,796
Social Security & unemployment	35,500	35,500	46,512	(11,012)
State compensation (SAIF)	12,525	12,525	4,741	7,784
Health insurance	84,706	84,706	68,991	15,715
Tri Met tax	2,900	2,900	2,629	271
	<u>724,729</u>	<u>724,729</u>	<u>546,728</u>	<u>178,001</u>
Materials and Services:				
Insecticides	150,000	150,000	21,089	128,911
Vehicle and equipment maintenance	20,000	20,000	15,166	4,834
General supplies	18,000	18,000	10,293	7,707
Office supplies	10,000	10,000	3,445	6,555
Insurance and bonds	38,000	38,000	14,052	23,948
Utilities	27,000	27,000	8,269	18,731
	<u>263,000</u>	<u>263,000</u>	<u>72,314</u>	<u>190,686</u>
Contractual Services:				
Protective clothing	6,500	6,500	-	6,500
Audit and filing	12,000	12,000	6,600	5,400
Legal and licensing	35,000	35,000	14,917	20,083
Building maintenance and grounds	20,000	20,000	3,866	16,134
West Nile virus control	300,000	300,000	2,920	297,080
Public education and awareness	250,000	250,000	83,738	166,262
	<u>623,500</u>	<u>623,500</u>	<u>112,041</u>	<u>511,459</u>
Other:				
Publishing and literature	2,500	2,500	2,200	300
Association dues	4,000	4,000	810	3,190
Travel and conferences	25,000	25,000	13,320	11,680
	<u>31,500</u>	<u>31,500</u>	<u>16,330</u>	<u>15,170</u>
Capital Outlay:				
Office and lab equipment	15,000	15,000	1,440	13,560
Vehicles & Equipment	85,000	85,000	3,150	81,850
	<u>100,000</u>	<u>100,000</u>	<u>4,590</u>	<u>95,410</u>
Contingencies	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Total expenditures	<u>2,242,729</u>	<u>2,242,729</u>	<u>752,003</u>	<u>1,490,726</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(986,848)</u>	<u>(986,848)</u>	<u>477,054</u>	<u>1,463,902</u>
Other financing (uses):				
Transfer out	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Net change in fund balances	<u>(1,586,848)</u>	<u>(1,586,848)</u>	<u>(122,946)</u>	<u>1,463,902</u>
Fund balance July 1, 2013	<u>2,025,178</u>	<u>2,025,178</u>	<u>2,144,400</u>	<u>119,222</u>
Fund balance June 30, 2014	<u>\$ 438,330</u>	<u>\$ 438,330</u>	<u>\$ 2,021,454</u>	<u>\$ 1,583,124</u>

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Schedule of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual

Building / Land Reserve Fund - A Capital Projects Fund

Fiscal Year Ended June 30, 2014

	<u>Actual</u> <u>Amounts</u>	<u>Original and</u> <u>Final</u> <u>Budgeted</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
Revenues:			
Interest on investments	<u>\$ 9,305</u>	<u>\$ 5,000</u>	<u>\$ 4,305</u>
Other financing sources:			
Transfer in	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net change in fund balances	609,305	605,000	4,305
Fund balance, July 1, 2013	<u>1,827,131</u>	<u>1,821,239</u>	<u>5,892</u>
Fund balance, June 30, 2014	<u>\$ 2,436,436</u>	<u>\$ 2,426,239</u>	<u>\$ 10,197</u>

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Capital Assets Used in the Operation of Governmental Funds

Comparative Schedule by Source

June 30, 2014 and 2013

	<u>June 30,</u> <u>2014</u>	<u>June 30,</u> <u>2013</u>
Governmental funds capital assets:		
Leasehold improvements	\$ 82,487	\$ 82,487
Vehicles and equipment	<u>263,071</u>	<u>263,071</u>
 Total governmental funds capital assets	 <u>\$ 345,558</u>	 <u>\$ 345,558</u>
 Investments in governmental funds capital assets by source:		
General fund	<u>\$ 345,558</u>	<u>\$ 345,558</u>

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Capital Assets Used in the Operation of Governmental Funds

Schedule by Function and Activity

June 30, 2014

	<u>Leasehold Improvements</u>	<u>Vehicles and Equipment</u>	<u>Total</u>
<u>Function and Activity</u>			
Governmental:			
Vector control	\$ -	\$ 263,071	\$ 263,071
Nondepartmental	<u>82,487</u>	<u>-</u>	<u>82,487</u>
Total general government	<u>82,487</u>	<u>263,071</u>	<u>345,558</u>
Total governmental funds capital assets	<u>\$ 82,487</u>	<u>\$ 263,071</u>	<u>\$ 345,558</u>

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Capital Assets Used in the Operation of Governmental Funds

Schedule of Changes by Function and Activity

June 30, 2014

	<u>Capital Assets</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Capital Assets</u> <u>June 30, 2014</u>
<u>Function and Activity</u>				
Governmental:				
Vector control	\$ 263,071	\$ -	\$ -	\$ 263,071
Nondepartmental	<u>82,487</u>	<u>-</u>	<u>-</u>	<u>82,487</u>
Total governmental funds capital assets	<u>\$ 345,558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 345,558</u>

CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Schedule of Property Tax Transactions for Taxes Levied by the District

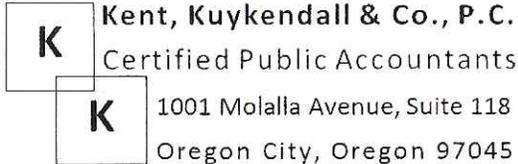
Fiscal Year Ended June 30, 2014

<u>Tax Roll Year</u>	<u>Taxes Uncollected July 1, 2013</u>	<u>2013-2014 Tax Levy</u>	<u>Taxes Collected Current Year</u>	<u>Net Adjustment to Tax Roll</u>	<u>Taxes Uncollected June 30, 2014</u>
1997-1998 and prior	\$ 18	\$ -	\$ 1	\$ -	\$ 17
1998-1999	7	-	-	-	7
1999-2000	6	-	-	-	6
2000-2001	13	-	1	(1)	11
2001-2002	18	-	2	-	16
2002-2003	18	-	2	(1)	15
2003-2004	23	-	3	(2)	18
2004-2005	31	-	7	(3)	21
2005-2006	176	-	23	(14)	139
2006-2007	273	-	35	(61)	177
2007-2008	482	-	106	(67)	309
2008-2009	1,261	-	230	(176)	855
2009-2010	7,016	-	2,016	(132)	4,868
2010-2011	12,487	-	5,551	(85)	6,851
2011-2012	19,602	-	7,348	(300)	11,954
2012-2013	34,354	-	16,679	(922)	16,753
2013-2014	-	1,231,073	1,166,858	(33,274)	30,941
	<u>\$ 75,785</u>	<u>\$ 1,231,073</u>	<u>\$ 1,198,862</u>	<u>\$ (35,038)</u>	<u>\$ 72,958</u>

General Fund

Current tax per statements	<u>\$ 1,166,858</u>
Total tax collections	\$ 1,198,862
Less July 2013 collections	(5,414)
Add July 2014 collections	6,377
Less current tax	<u>(1,166,858)</u>
Delinquent tax per statements	<u>\$ 32,967</u>
Interest on tax collections	<u>\$ 6,777</u>

**AUDITOR'S COMMENTS
AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**



David A. Kuykendall, CPA
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CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of Clackamas County Vector Control District as of and for the year ended June 30, 2014, and have issued our report thereon dated December 29, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Clackamas County Vector Control District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions, and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, and 279C).

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CLACKAMAS COUNTY VECTOR CONTROL DISTRICT

Clackamas County, Oregon

Independent Auditor's Report Required by Oregon State Regulations (Continued)

Compliance (continued)

In connection with our testing, nothing came to our attention that caused us to believe Clackamas County Vector Control District was not in substantial compliance with certain provisions of laws, regulations, contracts and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered Clackamas County Vector Control District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clackamas County Vector Control District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Clackamas County Vector Control District's internal control over financial reporting.

This report is intended solely for the information and use of the Board of Directors and management of Clackamas County Vector Control District and the Oregon Secretary of State, and is not intended to be and should not be used by anyone other than these parties.

Kent, Kuykendall & Co., P.C.

Kent, Kuykendall & Co., P.C.

December 29, 2014

