

DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Dr. Mustapha Debboun
General Manager

1737 West Houston Avenue * Visalia, California 93291
Phone (559) 732-8606 * (877) 732-8606 * Fax (559)-732-7441

Crystal Grippin
Scientific Program Manager

www.deltamvcd.org



Paul Harlien
Operations Program Manager

Erick Arriaga
Community Education & Outreach Coordinator

Mary Ellen Gomez
Administrative Assistant

Bryan Ferguson
Foreman

Rick Alvarez
Vector Control Supervisor

Bryan Ruiz
Supervisor Assistant

DATE: Friday, April 7, 2023

TO: Board of Trustees, Delta Mosquito and Vector Control District (DMVCD)

FROM: Dr. Mustapha Debboun, General Manager

SUBJECT: Regular Meeting of the District's Board of Trustees

TIME: Wednesday, April 12, 2023, at 4:30 p.m.

PLACE: District Boardroom, 1737 West Houston Avenue, Visalia CA, 93291

AGENDA:

1. Roll Call
2. Oath
3. The General Manager and the Board of Trustees will recognize and present the Employee of the Quarter Certificate to Juan Pablo Ortega.
4. Public Forum (Limited to three minutes per speaker)
 - a) Members of the public may comment on any item not on the Agenda that is within the jurisdiction of the Board of Trustees (Board). Under state law, matters presented during public comment cannot be discussed or acted upon by the Board in this meeting.
 - b) For items on the Agenda, the public is invited to make comments during the public comment period.
 - c) Any person addressing the Board will be limited to a maximum of three (3) minutes. Public comments will be limited to a total of 15 minutes during the public comment period.

- d) If there are more than five (5) persons wishing to comment, then time will be divided equally between all persons wishing to speak, so that everyone has an opportunity to address the Board.
- e) Public comments may be submitted by email to comments@deltamvcd.org

ACTION 5. Consent Calendar

- a) March Minutes
- b) March Bills (Board Order #36)
- c) April Payroll and Bills (Board Order #37 & #38)

6. Manager's Report

The General Manager will report on items of Delta Mosquito and Vector Control District (DMVCD) operational interest.

ACTION 7. Audit Report FY 2021/22

The General Manager will present the recently completed audit performed by JWN, Jaribu W. Nelson, CPA.

8. Quarterly Expense/Revenue Report

The Administrative Assistant will present financial information through March 31, 2023.

9. Board Travel Calendar

The General Manager will discuss the meetings available in the 2023/2024 fiscal year.
CSDA Annual Conference August 28-31, 2023, Monterey, CA
MVCAC Annual Conference January 21-January 24, 2024, Monterey, CA
AMCA Annual Meeting March 4-8, 2024, Dallas, TX

10. Board of Trustees Member Comments

The Board of Trustees members will have a chance to make any additional comments regarding items within the jurisdiction of the District.

11. Future Agenda Items

The Board of Trustees members will have a chance to add future agenda items if they choose to.

ACTION 12. Adjournment

Adjourn Meeting of the Board of Trustees to reconvene on **Monday, May 08, 2023**, at 4:30 p.m. in the Delta Mosquito and Vector Control District Boardroom, 1737 W. Houston Ave., Visalia, CA.

Note: Items designated for information are appropriate for Board action if the Board wishes to take action.

1. Roll Call

2. Oath

3. Employee of the Quarter

4. Public Forum

5. Consent Calendar

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Minutes of the Board of Trustees – Wednesday, March 8, 2023, Start: 4:30 p.m.

1. **Roll Call:**

Present: Greg Gomez, President; Belen Gomez, Secretary; Linda Guttierrez, Larry Roberts, Kevin Caskey, and Rosemary Hellwig

Absent: None

Staff: Dr. Mustapha Debboun, General Manager

2. **Public Forum:**

None

3. **Staff Presentations:**

Four staff members, i.e., two from the Laboratory and two from Operations briefly presented the posters they exhibited during the 2023 Annual Mosquito and Vector Control Association of California and 2023 American Mosquito Control Association Conferences.

4. **Consent Calendar:**

Following discussion, it was moved by Rosemary Hellwig, seconded by Linda Guttierrez and the Board of Trustees unanimously approved to accept the consent calendar as presented.

5. **Manager's Report:**

Dr. Debboun provided an update on Delta Mosquito and Vector Control (DMVCD) current operations and informed the Board of Trustees that the Field Operations continued with fleet vehicle and pesticide equipment maintenance. The spare truck bed, tailgate and bumper from vehicle Truck 6 was sent to auction on Govdeals.com starting with a bid of \$270.00 and the

tailgate was sold for \$232.00, and the bed was sold for \$310.00. The District renovated the Quonset flooring by applying a colored epoxy to its floor to give it a vibrant look. Four staff members attended and presented at the 2022 American Mosquito Control Association Conference with one winning and awarded the 2nd best poster certificate during the Poster Competition. The DMVCD staff also gave a local presentation to the Woodlake Rotary Club and a tour of the Laboratory and Operations to the Tulare County Public Health trainee personnel. The DMVCD website has updated photos and biographies of the full-time staff a web page was created for the District residents on what to expect during a property inspection.

6. Rawhide Baseball Agreement:

Following discussion, it was moved by Larry Roberts, seconded by Belen Gomez and the Board of Trustees unanimously approved the Community Education and Outreach calendar event agreement between DMVCD and Visalia Rawhide Baseball Team.

7. Board of Trustees Member Comments:

The General Manager informed the members of the Board of Trustees that the Visalia City Council appointed Dr. Lori Berger to the Visalia Trustee vacant position effective February 21, 2023, for a four term period. All Board members are looking forward to meeting and having Dr. Berger join the team starting in the April Meeting.

8. Future Agenda Items:

Board Members briefly discussed and agreed to have Dr. Berger sign her oath of Trustee appointment to the DMVCD Board of Trustees starting in the April 2023 meeting.

9. Closed Session 54957:

The Board of Trustees adjourned to closed session pursuant to Government Code Section 59457 to discuss the performance evaluation of the General Manager.

10. Request of 10% Salary Increase:

The Board of Trustees approved a 10% salary increase for the General Manager effective April 1, 2023.

11. Adjournment:

It was moved by Rosemary Hellwig, seconded by Larry Roberts, and the Board unanimously approved to adjourn the meeting of the DMVCD's Board of Trustees at 6:00 p.m. In addition, the Board approved to meet on May 8, 2023, instead of May 10, 2023.

Dr. Mustapha Debboun, Recording Secretary

CLAIM #	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
37567	JUAN PABLO ORTEGA	Laboratory Tech II		1,723.30
37568	PAUL RAPER	Vector Control Tech II		1,630.08
37569	CARLOS RODRIGUEZ	Vector Control Tech II		1,666.03
37570	ADRIAN SIFUENTES	Vector Control Tech II		1,536.54
37571	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		1,710.18
37572	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax		149.48
37573	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		1,186.02
		TOTAL PAYROLL		\$9,601.63
37574	AUTOZONE			708.07
		T15 Oil switch,radiator top, radiator hose, brake pads, rotors, coolant, radiator cap	449.60 VehicleSupplies	
		Return/Refund \$17.99 plus tax T15 Oil Switch	-19.52 Vehicle Supplies	
		T7 Front brakes, Back brakes, Wiper blades	95.44 Vehicle Supplies	
		T15 Oil switch	13.01 Vehicle Supplies	
		T15 PLS Hose, Penetrate oil, Gloves	79.01 Vehicle Supplies	
		T49 Trailer Plugs, Terminal Kits	34.13 Vehicle Supplies	
		T15 Blower Resistor, Connector	56.4 Vehicle Supplies	
37575	BRYAN FERGUSON	Reimburse for ASE Recertification	Continued Ed	87.00
37576	CLINES BUSINESS EQUIPMENT	Monthly Contract	Maint. Contract	30.00
37577	COMCAST	Internet	Cell Phones/Telephones	342.36
37578	EMD NETWORKING			3014.25
		Monthly Contract	2584.25 Maint. Contract	
		Voip Phones	430.00 Cell Phones/Telephones	
37579	LEADING EDGE AERIAL TECHNOLOGIES	Annual License GCS	Subscriptions	1595.00
37580	LOZANO SMITH	Review and approve revised app for Inspection Warrant	Professional Services	112.50
37581	NAPA			216.20
		T29 Argo Fuel Line Hose	4.62 Vehicle Supplies	
		T101/T100 Struts(L&R), 4 Oil Filters, 2 Air Filters	211.58 Vehicle Supplies	
37582	PRICE PAIGE & CO	Work in progress for audit prep related to closing District's accounting records	Professional Services	17,842.00
37583	SDI	30 Foot Spray Hose	Operational Supplies	36.78
37584	SOLAR PANEL PROS	Solar Panel Cleaning	Building/Yard	146.00
37585	VERIZON	Cell Phones	Cell Phones/Telephones	988.36
37586	VISALIA RAWHIDE	Marketing Agreement for Baseball Season	Public Relations	800.00
		TOTAL BILLS		\$25,918.52
		TOTAL BOARD ORDER #36		\$35,520.15

VOUCHER	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
37587	DEBBOUN, MUSTAPHA	MANAGER		8,100.96
37588	ALVAREZ, RICK	VECTOR CONTROL SUPERVISOR		5,754.01
37589	ARRIAGA, ERICK	COMMUNITY EDUCATION & OUTREACH COORDINATOR		4,716.43
37590	CARDENAS, HECTOR	OPERATIONS PROGRAM MANAGER - Vacation Payout		6,287.31
37591	FERGUSON, BRYAN	VECTOR CONTROL TECHNICIAN III/MECHANIC		5,332.81
37592	GOMEZ, MARY ELLEN	ADMINISTRATIVE ASSISTANT		4,966.15
37593	GRIPPIN, CRYSTAL	SCIENTIFIC PROGRAM MANAGER		4,535.74
37594	HARLIEN, PAUL	FOREMAN		6,015.09
37595	HARLIEN, REBECCA	ADMINISTRATIVE ANALYST		5,527.11
37596	NAKATA, MARK	BIOLOGIST		5,807.07
37597	RUIZ, BRYAN	VECTOR CONTROL TECHNICIAN III		5,719.39
37598	SANCHEZ, MARIO	VECTOR CONTROL TECHNICIAN III/MECHANIC		4,586.19
37599	TROUPIN, ANDREA	BIOLOGIST		5,651.97
37600	VALDIVIAS, JAVIER	BIOLOGIST		6,640.72
37601	GREG GOMEZ	TRUSTEE PAYROLL - QUARTERLY		184.70
37602	BELEN GOMEZ	TRUSTEE PAYROLL - QUARTERLY		92.35
37603	LINDA GUTTIERREZ	TRUSTEE PAYROLL - QUARTERLY		184.70
37604	ROSEMARY HELLWIG	TRUSTEE PAYROLL - QUARTERLY		184.70
37605	KEVIN CASKEY	TRUSTEE PAYROLL - QUARTERLY		184.70
37606	LARRY ROBERTS	TRUSTEE PAYROLL - QUARTERLY		184.70
		<i>Sub-Total Full-Time Payroll</i>		\$80,656.80
37607	VSP	Vision Plan Premium		484.66
37608	DELTA DENTAL PLAN	Dental Plan Premium		1,368.57
37609	LINCOLN FINANCIAL GROUP	Life/STD & LTD Insurance		1,142.83
37610	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Health Insurance Premium		24,634.29
37611	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax	Employee 71% - District 29%	34,017.80
37612	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax	Employee 100%	5,569.42
37613	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement	Employee 40% - District 60%	17,368.14
37614	DELTA VECT CONT DIST	Flex Benefit Plan	Employee 100%	1,166.62
37615	MISSION SQUARE	Deferred Retirement Trust	Employee 77% - District 23%	3,387.03
		<i>Total for Full-Time Payroll Taxes & Benefits</i>		\$169,796.16
37616	PAUL RAPER	Vector Control Tech II		1,689.11
37617	ADRIAN SIFUENTES	Vector Control Tech II		1,712.12
37618	CARLOS RODRIGUEZ	Vector Control Tech I		1,831.99
37619	JUAN PABLO ORTEGA	Laboratory Tech II		1,684.29
37620	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		1,834.44
37621	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax		160.36
37622	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		1,256.02
		<i>Sub-Total for Payroll Taxes & Benefits</i>		\$10,168.33
		<i>Total Full-Time and Seasonal Payroll and Benefits</i>		\$179,964.49
37623	AWARDS & SIGNS UNLIMITED INC.			253.35
		Name plate for new Board Member Lori Berger	14.65 Office Supplies	
		20 Red Engraved Plastic Tags	238.70 Safety	
37624	CA WATER SERVICE	Utilities	Utilities	1.85
37625	CENTRAL VALLEY BUSINESS FORMS	Door Hangers, Pool Door Hangers	Office Supplies	357.86
37626	CLARKE	Strainer Bowl 3/8 x3/8 x90 Female Jaco Elb	Spray Supplies	165.13
37627	CLINE'S BUSINESS EQUIPMENT	Monthly Contract	Maint. Contract	33.44

37628	ENTERPRISE	Leased Vehicles		Capital-Vehicles	1,966.96
37629	FED EX	Customs Duty Fee for Insect Cage Delivery (Lab)		Lab Supplies	57.88
37630	FISHER SCIENTIFIC	1 ML Syringes, 25G Safety Needles, 18G Safety Needles		Lab Supplies	154.47
37631	FRONTIER PRECISION	2023/2024 Annual Renewal for Field Seeker App		Subscriptions	10,400.00
37632	FRUIT GROWERS SUPPLY	Hose Spray Braided		Shop Supplies	92.44
37633	GIOTTO'S ALARM TECH	Trouble shoot data problem in A-2 and A-5, replaced 8 part switch in garage		Building/Yard	1,582.03
37634	HARBOR FREIGHT	3 Truck Bed Coating, Caulk, Rags, 5000lbs Winch		Vehicle Supplies	258.36
37635	JOHANSON&THOMAS	Metal for Side By Side and Jeep light bars		Vehicle Supplies	188.79
37636	NACCHO	Membership Renewal for Dr. Debboun		Subscriptions	85.00
37637	SMITH PROMOTIONS	35 Navy Hats, 35 Trucker Hats, 1 Edit Fee		Name&Logo	1,329.13
37638	SO CAL GAS	Utilities		Utilities	944.98
37639	US BANK				9,295.89
		Digi Key 10 QBS 1/4 T-U Push-in bulkhead connector	65.91	Lab Supplies	
		Harbor Freight- Wire rope, quick link, 1/4 wire clip	42.76	Fish Supplies	
		Lowe's- 3 turnbuckles, 4 pvc,4 spring snap,3 c clamp, 4 screw eye,6 wire clamp	62.32	Fish Supplies	
		Lowe's- 3/4 coupling	0.59	Fish Supplies	
		Lowe's- 6 Spray Paint	38.33	Assessment Trap	
		Lowe's- 2 Outlet Plug, 2 Clipboard	24.38	Assessment Lab	
		Lowe's- 2 Clip Boards, 1 Sheet Metal Screw, 1 Door Sweep	42.12	Lab Supplies	
		Lowe's- 1 Black Door Foam, 1 Door Sweep, 3 Clipboards	60.23	Lab Supplies	
		Lowe's- 16x20x2 Air Filter	16.99	Building/Yard	
		Lowe's-2 propane	13.63	Shop Supplies	
		Lowe's- Propane Kit	42.84	Shop Supplies	
		Lowe's- 3/8 Nut, 2 Turnbuckles, 16 3/8 Hex, washer, 16 3/8 Hex, 4 Eye Bolt, 4 1/8 wire clip	78.53	Fish Supplies	
		Lowe's- 1 Command Strip	11.37	Office Supplies	
		Sp Amscope	1180.43	Lab Capital	
		Target- 3 Cotton Balls	9.41	Lab Supplies	
		Lampire Biological- 500 ml Chicken Blood	757.50	Lab Supplies	
		Bug Dorm - Rearing Cage	953.99	Lab Supplies	
		Lowe's- 1 Undersink Filler	42.84	Assessment Lab	
		Target- 6 Sterilite Boxes	52.11	Assessment Lab	
		Lowe's- 1 3/8 hose, 2 3/8 adapters	23.26	Assessment Lab	
		Grand Sierra Resort- Room Charge for AMCA Hector Cardenas	431.75	Travel Expense	
		Fresno Yosemite Airport- Parking for AMCA Travel	70.00	Travel Expense	
		Grand Sierra Resort- Room Charge for AMCA Andrea Troupin	439.71	Travel Expense	
		Panera- Bagels, 3 Cream Cheese 5 th anniversary Mark and Crystal	28.26	Miscellaneous Expense	
		SaveMart- Cup Cakes for 5 th anniversary Mark and Crystal	17.98	Miscellaneous Expense	
		Southwest Airline- Flight adjustment for Dr. Debboun	80.00	Travel Expense	
		Grand Sierra Hotel- Room Charge for Dr. Debboun AMCA	465.65	Travel Expense	
		Fresno Yosemite Airport- Parking for AMCA Travel	70.00	Travel Expense	
		Taqueria El Tapatio- Dr. Debboun lunch with Greg	42.58	Travel Expense	
		Chevron- Gas for travel to VCJPA for Rebecca Harlien	61.28	Travel Expense	
		Microsoft Subscription	1152.00	Subscriptions	
		Lowe's-5 Gal White Paint, Wall Base, Rollers, Bag Fee	159.20	Building/Yard	
		Amazon- 2 Double Strand Double Roller (ARGO)	18.14	Vehicle Supplies	
		Amazon- Tee Jet Rubber Diaphragm 12 pack	20.59	Shop Supplies	
		Lowe's- Cable Concealer Kit	49.87	Building/Yard	
		Dream Host	3.00	Subscriptions	
		Global Industrial	44.54	Operational Supplies	
		Amazon- Brother Printer ink, Manila Folders	38.43	Office Supplies	
		Amazon- Small Carabiners (32)	10.73	Shop Supplies	

CLAIM #	PAYEE	DESCRIPTION		Budget Line Item	AMOUNT
37644	AUTO ZONE				82.51
		T-25 Power point outlet, connector	8.66	Vehicle Supplies	
		T-4 Scraper, Paint roller kit	27.42	Vehicle Supplies	
		T-46 LED Tail Lamp kit	46.43	Vehicle Supplies	
37645	CENTRAL VALLEY BUSINESS FORMS	Door Hangers 1000 ct		Office Suppliess	228.02
37646	EPPENDORF	2- EP Tips Set (lab)		Lab Supplies	169.26
37647	HARBOR FREIGHT				352.81
		T-4 Masking tape, scraper, bed liner coating	91.63	Vehicle Supplies	
		Aluminum spring links	23.60	Vehicle Supplies	
		Hand held Riveter, Professional Riveter	42.29	Vehicle Supplies	
		T-25 Winch	195.29	Vehicle Supplies	
37648	MISSION LINEN SUPPLY				1,050.69
		Uniforms	713.29	Uniforms	
		Towels	337.40	Janitorial	
37649	PACIFIC WEST CONTROLS	Monthly service contract		Maint. Contract	250.00
37650	SO CALIFORNIA EDISON	Utilities		Utilities	2,147.73
37651	TARGET SPECIALTY PRODUCTS	40 cases SumiLarv WSP		Chemicals	28,040.74
37652	VALLEY INDUSTRIAL MEDICAL GROUP	6- Pre Employment Physical/Drug Screen		Professional Services	750.00
		<i>TOTAL BILLS</i>			\$33,071.76
		<i>TOTAL BOARD ORDER #38</i>			\$33,071.76

6. Manager's Report

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REPORT OF THE MANAGER March 2023

I. Water and Weather

The weather in March was cool and rainy, with flooding in several regions within the District. The Delta Mosquito and Vector Control District (DMVCD) Weather Station reported an average high temperature of 62.8°F with an average low of 43.8°F and 5.38 inches of rainfall. The National Oceanic and Atmospheric Administration 1981-2010 seasonal averages for high and low temperatures in March were 66.9°F and 45.4°F respectively, with average rainfall of 1.82 inches.

Water storage at Pine Flat Reservoir increased to 725,043 acre-feet. Pine Flat Reservoir's water inflow increased to 5,435 cubic feet per second (CFS) while its release increased to 8,462 CFS. The Lake Kaweah Reservoir storage increased to 131,778 acre-feet. Lake Kaweah's inflow also increased to 2,875 CFS and its release increased to 5,167 CFS.

II. Narrative

Field operations received 11 service requests in March which consisted of a Vector Control Technician inspecting the reported property for any standing water that mosquito larvae could breed in. During this time, the technician used an integrated vector management strategy to reduce any mosquito breeding found. In addition, technicians use this opportunity to educate residents on mosquito-breeding prevention and how to protect themselves from mosquito bites.

Operations continued with fleet vehicle winter maintenance. All vehicles received a multi-point inspection which included engine, transmission, cabin filter, air conditioning, heater system, front and rear brake pads, rotors, parking brake, fluids (brake fluid, engine oil, etc.), and lights. Staff completed all remaining vehicles for winter maintenance.

We also completed the work on the Honda Pioneer, i.e., blower has been mounted along with a backpack blower, tank sprayer, and a new winch (Figure 1.)



Figure 1. Image of the added accessories to the Honda Pioneer.

The truck (T-4)'s flatbed was restored, and a new bed liner coating was applied as seen in Figure 2.



Figure 2. Image of the before and after restoration of Truck (T-4) flatbed.

T-29 Argo's frame due to extensive damage from rust and cracks as seen in Figure 3 was completely rebuilt and replaced with new metal as seen in Figure 4.



Figure 3. Image of extensive damage to T-29 Argo from rust and cracks.



Figure 4. Image of the replacement of T-29 Argo's damaged frame with a new metal frame

Additional upgrades to T-29 Argo such as winch, new brakes, new bearings, and all 8 new tires were added to its complete rebuild as seen in Figure 5.



Figure 5. Image of the rebuilt T-29 Argo.

The District's plumbing project to reroute sewer lines, a sand oil interceptor, and lift station was completed as seen in Figure 6. The project consisted of connecting the lounge and mechanic shop restroom to the main sewer line in front of the laboratory building. The front of the wash bay received a sand and oil interceptor with a sewage pump system to assist with the gradient slope of the project. The final completion of all plumbing work was on March 31, 2023.



Figure 6. Before and after images of the District plumbing project.

We repaired the floor around the outdoor fish tank area due to holes in the concrete with metal plates over the holes which are a tripping and safety hazard from the old fish tank setup. We filled the holes with sand left over from the plumbing project and covered the sand with concrete as seen in Figure 7.



Figure 7. Before and after images of the repaired floor around the outdoor fish tank area.

We also replaced the tops of the park benches because they started to crack, crumble and be unsafe to sit on as seen in Figure 8.



Figure 8. Before and after images of the replacement of the cracked and broken tops of the park benches.

It has been a very busy month, and I'm very proud of the Operations Team who worked hard in repairing the vehicles, equipment, and other building structures. Two laboratory staff attended the Annual Conference of the American Mosquito Control Association (AMCA) from February 27 to March 3, 2023, and presented two posters. Andrea Troupin, a Biologist, won second place in the poster competition at the AMCA conference with her poster on the surveillance and disease testing practices of mosquito control districts of California (Figure 9). Laboratory staff also attended the virtual MVCAC Spring Committee meetings in March. Crystal Grippin, Scientific Program Manager, serves on the Laboratory Technologies and Training and Certification Committees, while Mark Nakata serves on the Integrated Vector Management Committee and Fish Subcommittee.

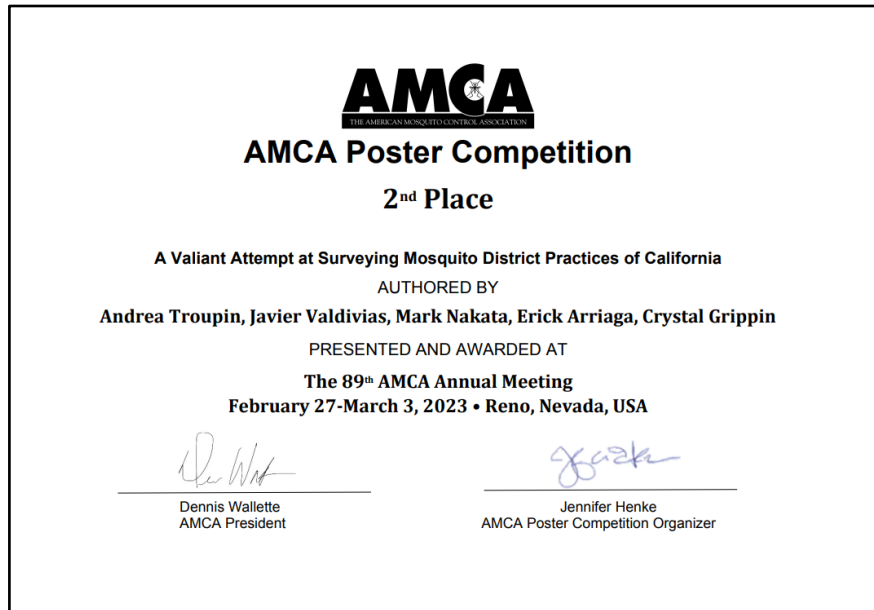


Figure 9. Andrea Troupin, Biologist, won second place in the poster competition at the 2023 AMCA Annual Conference.

The California Department of Public Health (CDPH) Proficiency Panel for mosquito-borne disease testing was completed by Andrea Troupin in March and the results were submitted to CDPH. A passing result for the CDPH Proficiency Panel is required for the District to submit in-house disease test results to the state.

Routine maintenance and repairs continued in March. Air filters were replaced on the fish hatchery dehumidifiers and BSL-2/3 HVAC systems. Pipettes were sent out for calibration and decontamination. Laboratory and fish hatchery gutters and drains were cleaned out (Figure 10). The fish feeders and racks were cleaned, repainted, and repaired as necessary. The underground pipe space from the old outdoor fish tank setup has been filled with dirt and cemented over. The microscope chill plates were disassembled, cleaned, and repaired as necessary. An in-line water filter to remove chlorine was added to the insectary faucet and aerators were added to the larval rearing trays to improve colony rearing. The water filter on the labware dishwasher was replaced. Monthly safety checks for fire extinguishers and emergency lights were performed as well as weekly safety shower and eyewash inspections.



Figure 10. The gutters and roof drainage systems on the laboratory and fish hatchery buildings were cleaned in March.

Routine mosquito surveillance and arbovirus testing for West Nile virus (WNV), St. Louis Encephalitis virus (SLEV), and Western equine encephalitis virus (WEEV) did not take place in March. To date, no mosquito samples have been tested in 2023. One dead bird was collected in March. Test results are pending. March tick flagging was canceled due to weather. No kissing bugs have been reported to the district so far in March.

There were two mosquitofish requests in March. There was also one mosquitofish technician request to distribute to a water basin. Approximately 4,879 mosquitofish fry were produced in March.

No mosquito larvae samples were brought to the laboratory for species identification or resistance testing in March. Last year, similarly, no larval samples were collected in March. Susceptible *Culex quinquefasciatus* and *Aedes aegypti* colonies were maintained for insecticide resistance testing.

The schedule of the Visalia Rawhide Baseball season schedule was posted and DMVCD Education and Outreach Coordinator will be attending 24 games. In addition, a DMVCD 30 second ad will be shown during TV broadcasts and a pre-game mention of DMVCD will be broadcasted at each home game. The first game will be on Tuesday, April 11. Rick Alvarez, a Vector Control Supervisor and Erick Arriaga, Education and Outreach Coordinator attended the College of Sequoia Agriculture Job Fair at their Tulare Campus.

The list of future outreach events DMVCD will be attending in April are:

Visalia Rawhide Games on April 11, 12, 26, 28, and 30; presentations at Exeter Garden Club on April 3, at Sequoia High School on April 13, and at a Public Cemetery Alliance in Visalia on April 19; a display booth during Tulare County Museum Jamboree at Mooney Grove Park, Visalia on April 15; and a display booth during Earth Day Celebration at Summer Park, Visalia on April 29.

New graphics were installed on all trucks to improve public visibility and raise awareness of our presence within DMVCD (Figure 11).



Figure 11. Tailgate of a truck with new graphics next to another tailgate without the graphs.

The plaque for the Employee of the Quarter was updated with the employee, Juan Pablo Ortega as the award recipient of the first quarter of 2023 (Figure 12).



Figure 12. Updated plaque for Employee of the 1st Quarter in 2023.

All cell phones for the seasonal positions were updated and set up uniformly with contact information, applications, and settings to have continuity within all devices.

The staff of DMVCD and three members of the Board of Trustees attended a Barbeque Luncheon to celebrate the start of the 2023 Mosquito Season.

There were 11 service requests in March:

2023 Service Request Summary

2023	Mosquito -Fish	Inspection	Mosquito	Source	Other	Total
January	0	0	5	0	0	5
February	1	0	4	0	0	5
March	3	0	7	0	1	11
Total	4	0	16	0	1	21

III. Vector and Disease Surveillance

Delta MVCD Summaries

Humans: No human cases of a mosquito-borne disease have been reported so far in 2023.

Birds: One dead bird was reported in March with pending test results.

Mosquitoes: No mosquitoes have been tested for an arbovirus so far in 2023.

State Surveillance:

Humans: No human cases so far in 2023.

Birds: No positive dead birds so far in 2023.

Mosquitoes: Two mosquito samples from two counties have tested positive for WNV.

IV. Expenditures & Revenues – 2022/23

TOTAL BUDGET \$4,958,310.00

EXPENDITURES – July 1, 2022 – March 31, 2023

Salaries	\$2,196,803.99
Services & Supplies	\$835,444.40
Tax Admin Fee	\$39,947.00
Capital	\$66,774.99
Long Term Debt	\$58,914.03
TOTAL EXPENDITURES	\$3,197,884.41

REVENUE RECEIVED – July 1, 2022 – March 31, 2023

July	\$1,120.28
August	\$0.00
September	\$19,435.29
October	\$3,534.31
November	\$6,595.69
December	\$2,409,228.69
January	\$252,528.83
February	\$11,235.47
March*	Still unavailable
TOTAL REVENUE TO DATE	\$2,703,678.56

V. **Timesheet Summary**

Month	Available Work Hrs.	Sick Hrs. Used	Total Hrs. Available for Work	Pct. Of hrs. Avail for Work
July	5,880	20.5	5,859.5	99.65
August	6,440	39.5	6,400.5	99.38
September	5,456	48.25	5,407.75	99.12
October	5,040	32	5,008	99.37
November	3,168	88	3,080	97.22
December	2,304	160	2,144	93.05
January	3,024	264	2,760	91.30
February	2,736	203	2,533	92.58
March	3,312	144.75	3,167.25	95.63

The District has a vacation policy that requires 24-hour notice to ensure the operational integrity of the workforce. Sick leave for doctor, dentist and/ or family medical necessity also requires advance notice-in so much as it is possible. Illness is unplanned and therefore unscheduled. Attendance records for the current year are shown in the table.

** March expenditures and revenue not available as of 4/7/2023*

For Immediate Release

**Media Contact: Lisa Yarbrough
415-533-8381**

Record Amounts of Rainfall Create Perfect Conditions for Mosquitoes

Mosquito Awareness Week, observed April 16 - 22, 2023, educates California residents about mosquitoes and how to help prevent the spread of mosquito-transmitted diseases

SACRAMENTO, APRIL 12, 2022 -- One of the wettest years in history has left standing water across the state, creating perfect conditions for mosquitoes to develop. Stagnant water creates havens for disease-spreading mosquitoes, and [mosquito experts](#) are concerned this could be a long and intense mosquito season.

“After record amounts of rainfall this year, it is really important for all Californians to dump and drain standing water that has accumulated in their yards, porches, and patios,” said Assemblymember Jim Wood, who authored the state resolution recognizing California Mosquito Awareness Week. “It only takes a small amount of water for mosquitoes to develop so removing all stagnant water is a simple but very effective way to help to eliminate mosquitoes from our community. Not only are mosquitoes a nuisance, but they can transmit deadly diseases. Let’s all work together to fight the bite!”

West Nile virus, spread by *Culex* mosquitoes, is the most prevalent and serious mosquito-borne disease in California. There is no human vaccine for West Nile virus, a disease which can cause debilitating cases of meningitis, encephalitis, and even death. In 2022, there were 209 human West Nile virus disease cases from 28 counties in California, including 13 human deaths.

In addition, invasive *Aedes* mosquitoes continue to spread throughout the state. First detected in 2013, they have spread to 25 counties and 300 cities and towns. These mosquitoes are very hard to control and pose a serious public health threat because they can spread diseases like Zika, dengue, chikungunya, and yellow fever to people and animal heartworm to pets.

According to the [California Department of Public Health](#), since 2016 there have been nearly 900 California residents with travel-associated dengue infections. While there has not yet been local transmission of dengue in the state, it is occurring at California’s borders, making the threat even more real. In 2022, the border state of Sonora, Mexico had more than 9,000 cases with 91 people dying from dengue. In December 2022 in Maricopa County, Arizona, two individuals tested positive for dengue, which they acquired locally from a mosquito bite.

“While all of the rain has been great for the drought, it provides mosquitoes with more places to lay their eggs,” said Wakoli Wekesa, PhD, president of the [Mosquito and Vector Control Association of California](#). “As we work to keep Californians safe from mosquito-transmitted diseases and combat the spread of invasive *Aedes*, it’s critical that residents take simple precautions to protect themselves and keep their communities mosquito-free.”

[Mosquito experts](#) say the future of mosquito control requires innovation to protect the public from mosquito-borne diseases. Mosquito and vector control agencies in California are exploring the potential use of three innovative technologies: [self-limiting mosquitoes](#), [Wolbachia](#), and [irradiation](#). More information about the need for innovative technologies and how they work is available on the [MVCAC website](#).

Everyone can do their part to help prevent mosquito bites:

- Apply insect repellent containing an EPA-registered active ingredient, including DEET, picaridin, oil of lemon eucalyptus, or IR3535, to clothes and exposed skin according to label instructions. Repellents keep mosquitoes from biting. It is important to follow EPA and CDC guidelines for the safe use of repellents on children.
- Dress in long sleeves and pants, especially if outside at dawn and dusk when mosquitoes that can spread West Nile virus are most active.
- Install screens on windows and doors and keep them in good repair to keep mosquitoes out of your home.
- Eliminate all sources of standing water on your property, including in flowerpots, old tires, buckets, pet dishes, and trash cans. Mosquitoes lay their eggs in very small amounts of standing water.
- Repair leaking faucets and broken sprinklers that can contribute to standing water around your home.
- Clean rain gutters clogged with leaves.
- Report neglected swimming pools and day-biting mosquitoes to your local mosquito and vector control agency (agency information can be found at www.mvcac.org)

To learn more, please visit the [MVCAC website](#) or the [California Department of Public Health Mosquitoes and Mosquito-Borne Diseases webpage](#).

About MVCAC

The [Mosquito and Vector Control Association of California](#) (MVCAC) is the statewide voice for mosquito and vector control professionals. The association provides public health information, expertise, mosquito and vector-borne disease surveillance, innovative research, professional training, effective legislative and regulatory advocacy on behalf of California public agencies.

###

DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Dr. Mustapha Debboun
General Manager

1737 West Houston Avenue * Visalia, California 93291
Phone (559) 732-8606 * (877) 732-8606 * Fax (559)-732-7441

Crystal Grippin
Scientific Program Manager

www.deltamvcd.org



Hector Cardenas
Operations Program Manager

Erick Arriaga
Community Education & Outreach Coordinator

Mary Ellen Gomez
Administrative Assistant

Paul Harlien
Foreman

Rick Alvarez
Vector Control Supervisor

Bryan Ruiz
Supervisor Assistant


March 31, 2023

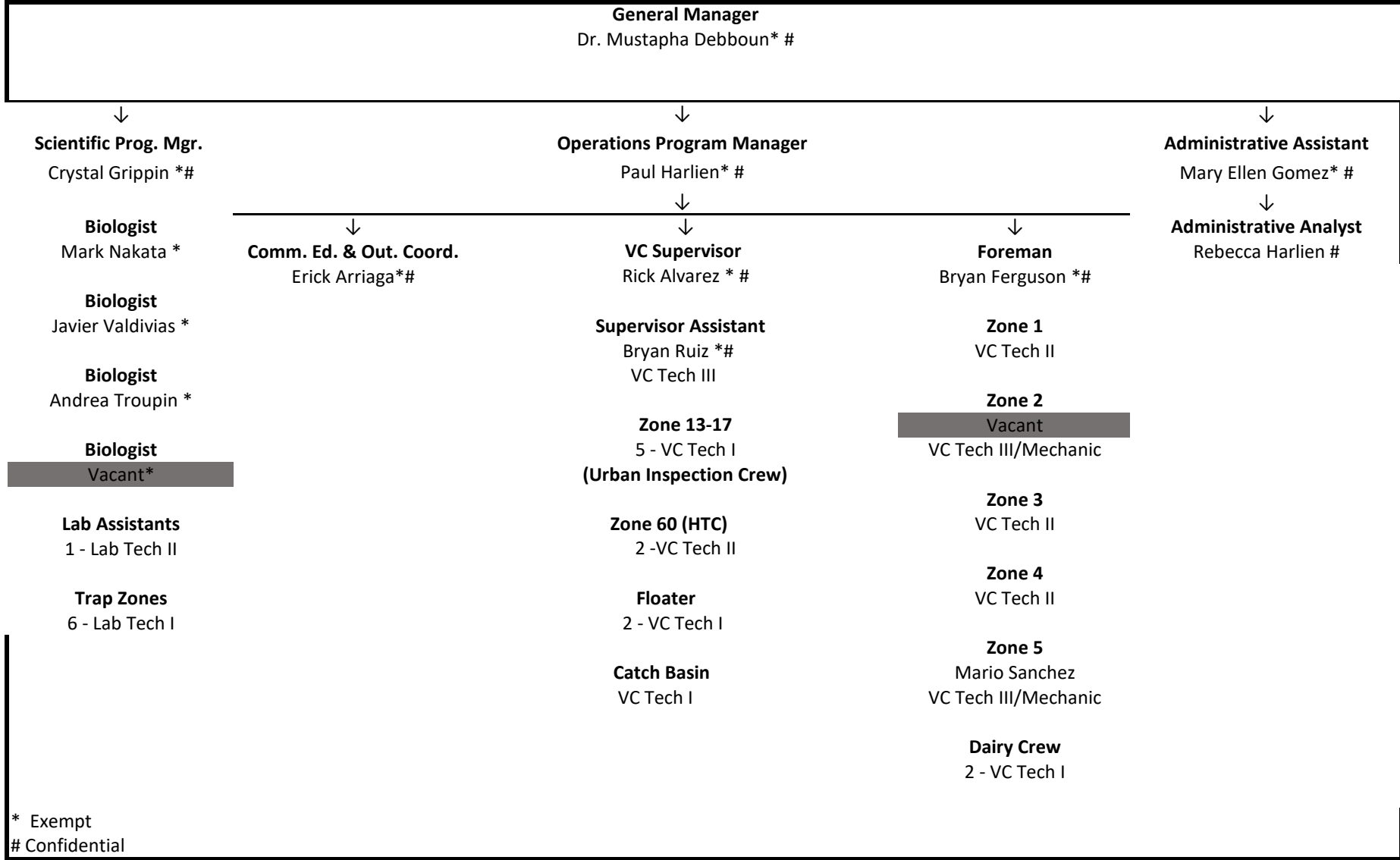
Dear Dr. Omar Akbari,

I am writing in support of your proposal "Precision guided SIT to control invasive mosquito disease vectors in California" for the 2023 Climate Action Seed Grant competition. I am currently the General Manager at the Delta Mosquito and Vector Control District in Visalia, California where I lead the implementation of prevention and protection of residents of 14 cities in Tulare County, California from mosquito and vector-borne diseases. I also have over 25 years of military service experience as a leader in public health, vector biology, vector control, and vector-borne diseases.

Your precision guided SIT technology has the potential to be a useful tool for mosquito control programs and may make a profound impact on the control of *Aedes aegypti* in California, which is becoming increasingly abundant and an important threat to the health and safety of Californians. I am pleased that we will be collaborating on this project, and will gladly provide my expertise in the implementation and evaluation of mosquito control technologies to support the further development of the precision guided SIT. My district also collects environmental data and data on the abundance and distribution of mosquitoes, which I would be happy to share with you to support the planning of the semi-field and future field studies and for the development of robust models to predict the outcomes of interventions with the precision guided SIT technology. For future field trials, I can provide my expertise in planning and evaluating mosquito control technologies in the field and provide guidance on the operational needs, and costs associated with *Aedes aegypti* control in California. This guidance will be vital to ensuring you receive EPA experimental use permit approval for field evaluations of this needed and relevant technology.

I look forward to working with you on this important public health project.

Sincerely,

MUSTAPHA DEBBOUN, M.S., Ph.D., BCE, ESA Fellow
Colonel (Retired), Medical Services Corps, US Army
General Manager, Delta Mosquito & Vector Control District
E-mail: mdebboun@deltamvcd.org; Cell: 210-260-9632



* Exempt

Confidential

7. Audit Report FY 2021-22

DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Dr. Mustapha Debboun
General Manager

1737 West Houston Avenue * Visalia, California 93291
Phone (559) 732-8606 * (877) 732-8606 * Fax (559)-732-7441

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Bryan Ferguson
Foreman

Rick Alvarez
Vector Control Supervisor

Bryan Ruiz
Supervisor Assistant

March 28, 2023

Jaribu W. Nelson, CPA
250 W. Spruce Ave, Suite 105
Clovis, CA 93611

This representation letter is provided in connection with your audit of the financial statements of Delta Mosquito and Vector Control District, which comprise the respective financial position of the governmental activities and the General Fund as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 28, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 23, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.

- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures [and schedule of expenditures of federal awards]. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 32) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 33) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the Budgetary Comparison Schedule-General Fund, Schedule of Changes in the Net OPEB Liability and Related Ratios, Schedule of Contributions-OPEB, Proportionate Share of Net Pension Liability, and Schedule of Contributions-Pension on which an in-relation-to opinion is issued
 - a) We acknowledge our responsibility for presenting the supplementary information above in accordance with accounting principles generally accepted in the United States of America, and we believe the the supplementary information above, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information above have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the supplementary information above is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information above and the auditor's report thereon.
 - c) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: _____

Title: _____



Jaribu W. Nelson, CPA

P.O. Box 1105, Clovis, CA 93613 • Ph: (559) 286-7546 • Email: jaribucpa@gmail.com

March 28, 2023

Board of Directors and Management

Delta Mosquito and Vector Control District
1737 W Houston Ave
Visalia, CA 93291

We have audited the financial statements of Delta Mosquito and Vector Control District for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 28, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Delta Mosquito and Vector Control District are described in Note 1 to the financial statements. The District adopted GASB Statement No. 87, Leases which was adopted and the application of existing policies was changed to reflect the implementation. We noted no transactions entered into by Delta Mosquito and Vector Control District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the [Identify Opinion Unit(s)]'s financial statements was (were):

Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the District. We evaluated the key factors and assumptions used by management in computing depreciation expense and believe that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 28, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Delta Mosquito and Vector Control District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, Price, Paige and Company consulted with the client in presenting the required supplementary information as well as GASB Statement No. 87, Leases implementation.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Delta Mosquito and Vector Control District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Budgetary Comparison Schedules, Schedule of Changes in the Net OPEB Liability and Related Ratios, Schedule of Contributions-OPEB, Proportionate Share of Net Pension Liability, and Schedule of Contributions-Pension, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

Jaribu W. Nelson, CPA

March 28, 2023



DELTA MOSQUITO & VECTOR CONTROL DISTRICT

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
VISALIA, CALIFORNIA**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2022**

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
JUNE 30, 2022**

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**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
JUNE 30, 2022**

List of Board of Trustees

Greg Gomez	President
Belen Gomez	Secretary
Larry Roberts	Member
Michael Cavanagh	Member
Rosemary Hellwig	Member
Kevin Caskey	Member
Linda Gutierrez	Member

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Jaribu W. Nelson, CPA

P.O. Box 1105, Clovis, CA 93613 • Ph: (559) 286-7546 • Email: jaribucpa@gmail.com

INDEPENDENT AUDITOR'S REPORT

Board of Trustees of the
Delta Mosquito and Vector Control District
Visalia, California

Opinions

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Delta Mosquito and Vector Control District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Delta Mosquito and Vector Control District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Delta Mosquito and Vector Control District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 – 6, the budgetary comparison schedule on page 30, the schedule of changes in net Other Post-Employment Benefits (OPEB) liability and related ratios on page 32, the schedule of contributions for OPEB on page 33, the proportionate share of net pension liability on page 34, and the schedule of contributions for pension on page 35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We 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 the District's basic financial statements. The introductory section is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Control District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Jaribu W. Nelson, CPA

Clovis, California
March 28, 2023

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

This section of Delta Mosquito and Vector Control District's (the "District") annual financial report presents a discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2022. Please read it in conjunction with the District's financial statements, which immediately follows this section.

FINANCIAL HIGHLIGHTS

- ❖ The District's total assets were \$9,640,242 as of June 30, 2022, which was a \$1,227,582 increase from the previous year.
- ❖ The District's total liabilities were \$2,114,710 as of June 30, 2022, which was a (\$1,173,433) decrease from the previous year.
- ❖ The District's total net position was \$6,725,824 as of June 30, 2022, which was a \$1,298,233 increase from the previous year.
- ❖ The District's total revenue was \$4,585,138, which was a \$1,312,713 increase from the previous year.
- ❖ During the year, the District's revenues were \$803,412 more than expenses generated.
- ❖ The District's total fixed assets, net of accumulated depreciation were \$4,771,389, which was a \$786,175 increase from the previous year

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented in this annual report include the activities of Delta Mosquito and Vector Control District using the reporting model as prescribed by Governmental Accounting Standards Board Statement No. 34 (GASB 34). The report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information, if any. The basic financial statements also include notes that further explain some of the information presented in the financial statements and provide more detailed data.

Government-Wide Financial Statements

The government-wide financial statements present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting, which is similar to that used by private-sector companies. They provide both short term and long-term information about the District's overall financial status. These statements (governmental fund balance sheet and statement of net position and statement of governmental fund revenues, expenditures and changes in fund balance and statement of activities) include all assets of the District as well as all liabilities. All of the current year's revenues and expenses are accounted for in the statement of governmental fund revenues, expenditures and changes in fund balance and statement of activities, regardless of when cash is received or paid.

The government-wide financial statements report the District's net position and how it has changed. Net position, the difference between the District's assets, deferred outflows, liabilities and deferred inflows, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating. However, to assess the overall health of the District, one needs to consider additional non-financial factors such as changes in the District's user base, the ability to adjust rates, etc.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

CONDENSED COMPARATIVE FINANCIAL STATEMENT INFORMATION

Condensed government-wide financial information as compared to the previous year is as follows:

Condensed Statement of Net Position

	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
ASSETS:				
Current and other assets	\$ 4,557,189	\$ 4,371,939	\$ 185,250	4.24%
Capital assets	4,771,389	3,985,214	786,175	19.73%
Other post employment benefits asset	<u>311,664</u>	<u>55,507</u>	<u>256,157</u>	461.49%
Total assets	<u>\$ 9,640,242</u>	<u>\$ 8,412,660</u>	<u>\$ 1,227,582</u>	14.59%
DEFERRED OUTFLOWS OF RESOURCES:				
Pension deferrals	\$ 535,133	\$ 560,434	\$ (25,301)	-4.51%
Other post employment benefits deferrals	<u>19,325</u>	<u>28,003</u>	<u>(8,678)</u>	-30.99%
Total deferred outflows of resources	<u>\$ 554,458</u>	<u>\$ 588,437</u>	<u>\$ (33,979)</u>	-5.77%
LIABILITIES:				
Current liabilities	\$ 124,008	\$ 88,050	\$ 35,958	40.84%
Compensated absences	135,044	117,329	17,715	15.10%
Long-term debt	838,264	930,409	(92,145)	-9.90%
Net pension liability	<u>1,017,394</u>	<u>2,152,355</u>	<u>(1,134,961)</u>	-52.73%
Total liabilities	<u>\$ 2,114,710</u>	<u>\$ 3,288,143</u>	<u>\$ (1,173,433)</u>	-35.69%
DEFERRED INFLOW OF RESOURCES:				
Pension deferrals	\$ 1,014,873	\$ 119,294	\$ 895,579	750.73%
Other post employment benefits deferrals	<u>339,293</u>	<u>157,069</u>	<u>182,224</u>	116.02%
Total deferred inflows of resources	<u>\$ 1,354,166</u>	<u>\$ 276,363</u>	<u>\$ 1,077,803</u>	390.00%
NET POSITION:				
Invested in capital assets	\$ 3,933,125	\$ 3,054,805	\$ 878,320	28.75%
Unrestricted	<u>2,792,699</u>	<u>2,381,786</u>	<u>410,913</u>	17.25%
Total net position	<u>\$ 6,725,824</u>	<u>\$ 5,436,591</u>	<u>\$ 1,289,233</u>	23.71%

Explanation of changes in selected line items:

- ❖ Pension deferrals varied significantly from last year due to changes in the District's proportion of the CalPERS miscellaneous risk pool measures. In order to "smooth out" these changes so as not to have large variances in pension expense, GASB 68 requires these changes in measures to be amortized and expensed over various lengths. These measures include changes in actuarial assumptions, differences in expected actual experience, net difference in projected and actual earnings on pension plan investments, changes in employer's proportion of the pension plan, and differences in the employer's actual to proportionate share of contributions. Detailed information about the changes in measures is available in the separately issued CalPERS financial reports.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Condensed Statement of Activities

	<u>2022</u>	<u>2021</u>	<u>(Decrease)</u>	<u>of Change</u>
REVENUES:				
Program revenues:				
Charges for current services	\$ 38,823	\$ 12,352	\$ 26,471	214.31%
Other income	103,090	30,652	72,438	236.32%
General revenues:				
Property taxes	4,214,408	3,164,919	1,049,489	33.16%
Interest income	40,452	63,561	(23,109)	-36.36%
Other governmental	188,365	941	187,424	19917.53%
Total revenues	<u>4,585,138</u>	<u>3,272,425</u>	<u>1,312,713</u>	<u>40.11%</u>
EXPENSES:				
Vector Control	<u>3,781,726</u>	<u>3,319,613</u>	<u>462,113</u>	<u>13.92%</u>
CHANGE IN NET POSITION	<u>803,412</u>	<u>(47,188)</u>	<u>850,600</u>	<u>-1802.58%</u>
BEGINNING NET POSITION	<u>5,427,591</u>	<u>5,483,779</u>	<u>(56,188)</u>	<u>-1.02%</u>
Equity transfers/prior period adjustments	<u>494,821</u>	<u>-</u>	<u>494,821</u>	<u>0.00%</u>
ENDING NET POSITION	<u>\$ 6,725,824</u>	<u>\$ 5,436,591</u>	<u>\$ 1,289,233</u>	<u>23.71%</u>

Explanation of changes in select line items:

- ❖ Revenues increased due to other assessments and Covid relief funds.
- ❖ Expenses increased due to an increase in services and supplies during the year.
- ❖ Increase in prior period adjustment to correct capital asset balances during the year.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2022, the District had invested \$4,771,389 in capital assets, including machinery and equipment. This amount represents a net increase (including additions and deductions) of \$786,175. Details to net capital assets are as follows:

	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
Land	\$ 8,776	\$ 8,776	\$ -	0.00%
Buildings & improvements	2,444,584	2,437,875	6,709	0.28%
Multi-purpose/lab building	2,885,478	2,825,672	59,806	2.12%
Vehicles	885,850	782,741	103,109	13.17%
Equipment	<u>467,477</u>	<u>445,273</u>	<u>22,204</u>	<u>4.99%</u>
Total capital assets	6,692,165	6,500,337	191,828	2.95%
Accumulated depreciation	<u>(1,920,776)</u>	<u>(2,515,123)</u>	<u>594,347</u>	<u>-23.63%</u>
Net capital assets	<u>\$ 4,771,389</u>	<u>\$ 3,985,214</u>	<u>\$ 786,175</u>	<u>19.73%</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Trustees and Officers adopts the income and expense projections (budget) at their regular monthly meeting in August. The income and expense projections include proposed expenses and the means of financing such. All meetings of the Board of Trustees are open and conducted in accordance with the Ralph M. Brown Act.

Proposed expenses are based on historic expenses of the District adjusted for the coming year's expected activity.

Revenue of the District is received in general, through ad-valorem property taxes in the County of Tulare. Current year revenue is based on prior year revenue receipts.

CONTACTING THE DISTRICT'S TREASURER

If you have any questions about this report or need additional financial information, contact the District's Manager at: 1737 W. Houston Ave., Visalia, CA 93291 or, by telephone at (559) 732-8606.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
GOVERNMENTAL FUND BALANCE SHEET AND STATEMENT OF NET POSITION
JUNE 30, 2022**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash and investments	\$ 4,557,189	\$ -	\$ 4,557,189
Accounts receivable	-	-	-
Capital assets, net of accumulated depreciation	-	4,771,389	4,771,389
Other post employment benefits asset	-	311,664	311,664
	<u>4,557,189</u>	<u>5,083,053</u>	<u>9,640,242</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	-	535,133	535,133
Other post employment benefits deferrals	-	19,325	19,325
	<u>-</u>	<u>554,458</u>	<u>554,458</u>
LIABILITIES			
Accounts payable	60,202	-	60,202
Accrued expenses	10,287	-	10,287
Payroll liabilities	25,202	-	25,202
Accrued interest	-	28,317	28,317
Due in one year:			
Compensated absences	-	81,026	81,026
Financed purchase	-	94,771	94,771
Due in more than one year:			
Compensated absences	-	54,018	54,018
Financed purchase	-	743,493	743,493
Net pension liability	-	1,017,394	1,017,394
	<u>95,691</u>	<u>2,019,019</u>	<u>2,114,710</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	-	1,014,873	1,014,873
Other post employment benefits deferrals	-	339,293	339,293
	<u>-</u>	<u>1,354,166</u>	<u>1,354,166</u>
FUND BALANCE/NET POSITION			
Fund balance:			
Unassigned	<u>4,461,498</u>	<u>(4,461,498)</u>	<u>-</u>
	<u>4,461,498</u>	<u>(4,461,498)</u>	<u>-</u>
Net position:			
Net investment in capital assets	-	3,933,125	3,933,125
Unrestricted	-	2,792,699	2,792,699
	<u>\$ 4,461,498</u>	<u>\$ 2,264,326</u>	<u>\$ 6,725,824</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

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

Total fund balance	\$ 4,461,498
Capital assets used in governmental activities are not current financial resources; therefore, they are not reported in the General Fund.	4,771,389
Net OPEB asset is not an available resource and, therefore, is not reported in the General Fund.	311,664
Net pension liability is not due and payable in the current period and, therefore, are not reported in the General Fund.	(1,017,394)
Compensated absences are not due and payable in the current period; therefore, they are not reported in the General Fund.	(135,044)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the General Fund.	(866,581)
Pension related deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	(479,740)
Other post employment benefits deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	<u>(319,968)</u>
Total net position	<u>\$ 6,725,824</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Program revenues:			
Charges for current services	\$ 38,823	\$ -	\$ 38,823
Other income	103,090	-	103,090
General revenues:			
Property taxes	4,214,408	-	4,214,408
Interest income	40,452	-	40,452
Other governmental	<u>188,365</u>	<u>-</u>	<u>188,365</u>
Total revenues	<u>4,585,138</u>	<u>-</u>	<u>4,585,138</u>
EXPENDITURES			
Vector control:			
Salaries	1,932,520	17,715	1,950,235
Benefits	620,380	(279,336)	341,044
Services and supplies	959,453	(16,447)	943,006
Payroll taxes	216,853	-	216,853
Lease expense	24,350	-	24,350
Bad debts	1,223	-	1,223
Liability insurance	79,122	-	79,122
Depreciation	-	203,505	203,505
Capital outlay	496,092	(496,090)	2
Debt service:			
Principal	92,145	(92,145)	-
Interest	<u>25,683</u>	<u>(3,297)</u>	<u>22,386</u>
Total expenditures	<u>4,447,821</u>	<u>(666,095)</u>	<u>3,781,726</u>
Excess (deficiency) of revenues over (under) expenditures	<u>137,317</u>	<u>666,095</u>	<u>803,412</u>
Net change in fund balance/net position	137,317	666,095	803,412
Fund balance/net position, beginning of year	<u>4,315,503</u>	<u>1,121,088</u>	<u>5,436,591</u>
Prior period adjustments	8,678	477,143	485,821
Fund balance/net position, beginning of year (restated)	<u>4,324,181</u>	<u>1,598,231</u>	<u>5,922,412</u>
Fund balance/net position, end of year	<u>\$ 4,461,498</u>	<u>\$ 2,264,326</u>	<u>\$ 6,725,824</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

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

Net change in fund balance	\$ 137,317
The General Fund reports capital outlay as expenditures; however, in the statement of activities, the cost of those assets is capitalized. This is the amount of capital assets recorded in the current year.	512,537
Depreciation expense on capital assets is reported in the government-wide statement of activities, but it does not require the use of current financial resources; therefore, depreciation expense is not reported as an expenditure in the General Fund.	(203,505)
Repayment of debt principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Position.	92,145
Interest expense accrued in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the General Fund.	3,297
Compensated absences in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the General Fund.	(17,715)
Changes to net pension liability and pension related deferred outflows and inflows of resources do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	214,081
Changes to net OPEB liability and OPEB related deferred outflows and inflows of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>65,255</u>
Net change in net position	<u>\$ 803,412</u>

The accompanying notes are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board ("GASB") and other authoritative sources.

Reporting Entity

The Delta Mosquito and Vector Control District (the "District") has performed comprehensive mosquito control in Northern Tulare County since 1922. The District encompasses a 712-square mile area.

The District conducts mosquito-borne disease surveillance in a collective effort with the Mosquito and Vector Control Association of California ("MVCAC"), California Department of Public Health ("CDPH"), and the University of California at Davis ("UCD") and Berkeley ("UCB").

The California Arbovirus Surveillance Program recognizes that western equine encephalomyelitis virus ("WEE"); St. Louis encephalitis virus ("SLEV") and WN virus ("WNV") are significant causes of human disease. These viruses are maintained in nature in the wild bird mosquito cycles that do not depend upon infections of humans or domestic animals to persist. The District's surveillance and control activities focus on this maintenance cycle, which involves primarily the western encephalitis mosquito, *Culex tarsalis*, and the southern house mosquito *Culex pipiens quinquefasciatus*. Additionally, efforts focus on the invasive *Aedes aegypti* mosquito, which is capable of transmitting human diseases such as Zika, Dengue, Yellow Fever, and Chikungunya.

Delta's vector-borne disease prevention strategy is based on an area-wide integrated pest vector management ("IPM/IVM") program. The components of Delta's IPM/IVM program are addressed in the document: CEQA Preliminary Assessment of Integrated Pest Management Practices Used to Reduce the Risk of Mosquito-Associated Disease and Annoyance, adopted January 14, 2004. The primary aspects of the program include education, surveillance, and mosquito control.

Surveillance efforts include monitoring of climate, estimating immature and adult mosquito abundance, identifying invasive species, collecting dead birds and assessing virus activity by testing mosquitoes.

The components of the District's surveillance program are addressed in the document: 2020 California Mosquito-Borne Virus Surveillance & Response Plan, adopted June 5, 2020.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the District's activities. 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 or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted for meeting the operational or capital requirements of a particular function. Taxes and other items that are not properly included as program revenues are reported as general revenues.

The accounts of the District are organized on the basis of fund accounting. Under fund accounting, different types of District operations are accounted for in different funds, each with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures as appropriate. Resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Since the District does not have any financial resources that are required to be accounted for in other funds, it utilizes only a "General Fund" for its operations.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

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

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balance) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues susceptible to accrual are property taxes, interest on investments, and intergovernmental revenues. Property taxes are recorded as revenues in the fiscal year in which they are levied, provided they are collected in the current period or within 60 days thereafter. Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursements for specific expenditures are recognized when all eligibility requirements are met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

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

The District reports the following major governmental fund:

The General Fund accounts for those operations that provide services to the public.

The District adopts annual appropriated budgets for its General Fund, which is a major fund. Budgetary comparison schedules have been provided for this fund to demonstrate compliance with the budgets.

Budgetary Procedures

The District operates under a budget prepared and approved annually by the Trustees. The budget is prepared on a detailed line-item basis. Revenues are budgeted by source and expenditures or expenses are budgeted by use (salaries and employee benefits, services and supplies, other charges, fixed asset acquisitions and contingencies). Once approved, the Trustees may amend the adopted budget when unexpected modifications are required in estimated revenue and expenditures or expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position

Cash and Investments

The District maintains an account with the County of Tulare Treasury and has other various bank accounts at the Bank of Sierra. The primary operating account is with the County of Tulare Treasury. Funds maintained with the County of Tulare Treasury are invested in an external investment pool in savings accounts and short-term investments by the County Treasurer under the County of Tulare’s Statement of Investment Policy. Interest income is allocated to the District by the County of Tulare (the District’s fiscal agent) quarterly based on its average daily cash balances.

Capital Assets

Capital assets, which includes machinery and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Machinery and equipment purchased or acquired are carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their estimated fair value on the date received.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives or the related fixed assets, as applicable.

Depreciation is computed using the straight-line method over the following estimated useful life:

Structures and improvements	15-50 years
Equipment	5-15 years

Compensated absences

Accumulated unpaid employee vacation benefits are recognized as a liability when earned. Sick leave benefits can accumulate without limit; however, employees do not gain a vested right to accumulated sick leave and therefore, accumulated employee sick leave benefits are not recognized as liabilities of the District but are recorded as expenditures in the year that sick leaves are taken. Employees retiring with unused sick leave will have their unused sick leave considered in determining their retirement benefits under PERS.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Delta Mosquito and Vector Control District’s California Public Employees’ Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Leases

The District recognizes a lease liability and an intangible right-to-use asset (lease asset) in the government-wide financial statements. The District measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Net Position and Fund Balance

Net Position

In the government-wide financial statements, net position is reported in three categories as follows:

- **Net investment in capital assets** – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those.
- **Restricted net position** – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** – This component of net position consists of assets that do not meet the definition of “restricted net position” or “net investment in capital assets”.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- **Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Trustees. These amounts cannot be used for any other purpose unless the Trustees remove or change the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned** – This classification includes amounts that are constrained by the District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Trustees or through the Trustees delegating this responsibility to the District’s Manager through the budgetary process.
- **Unassigned** – This classification includes any negative residual amounts that may exist as a result of expenditures incurred for specific purposes in excess of amounts restricted, committed, or assigned to those purposes.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Property Taxes

The County of Tulare Assessor, bills and collects property taxes for the District. Property taxes are levied on or before September 1 and are payable in two equal installments on December 10 and April 10 of each year. District property tax revenues are recognized when levied to the extent that they result in current receivables.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Change in Accounting Principles

Implementation of GASB Statement No. 87

As of July 1st, 2021 the District adopted GASB Statement No. 87, Leases. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

NOTE 2 – CASH AND INVESTMENTS

Statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, bankers' acceptances, certificates of deposit and the state treasurer's investment pool Local Agency Investment Fund ("LAIF"). The District maintains various bank accounts at Bank of the Sierra and all other money is deposited with the County of Tulare Treasury where it is invested in an external investment pool in savings accounts and short-term investments by the County Treasurer under the County of Tulare's Statement of Investment Policy. Information about the County Treasury Investment Pool can be found in the County's annual comprehensive financial report which is available on the County's website.

Cash and investments as of June 30, 2022, consist of the following:

Cash in County of Tulare's investment pool	\$ 4,537,345
Cash in bank	<u>19,844</u>
Total	<u>\$ 4,557,189</u>

NOTE 2 – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits: The California Government Code require that financial institutions secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under the state law (unless so waived by the governmental unit).

The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California Laws also allow financial institutions to secure district deposits by pledging the first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2022, none of the District's deposits with financial institutions were held in uncollateralized accounts. The District's deposits with the Bank of Sierra are fully insured by the Federal Deposit Insurance Corporation ("FDIC") as of June 30, 2022.

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

Investments in Tulare County Treasury Investment Pool

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

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Tulare County Treasury Investment Pool does not have a rating provided by a nationally recognized statistical rating organization and is exempt from disclosure per the requirements of GASB 40. However, for the assets of the portfolio held by the pool as of June 30, 2022, please refer to the Tulare County's annual comprehensive financial report which is available on Tulare County's website.

Concentration of Credit Risk

Concentration of credit risk is the risk that the failure of any one issuer would place an undue financial burden on the District. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the California Government Code. As of June 30, 2022, there were no investments in any one issuer (other than external investment pools) that represents 5% or more of total District investments.

NOTE 2 – CASH AND INVESTMENTS (Continued)

Fair Value Hierarchy

Investments, including derivative instruments that are not hedging derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Tulare County Treasury Investment Pool invests in numerous types of investments ranging all levels in the fair value hierarchy. Accordingly, it is not an investment type that can be categorized in any particular level in the fair value hierarchy.

NOTE 3 – CAPITAL ASSETS

The following is a summary of changes in capital assets:

	Balance June 30, 2021	Additions	Disposals	Balance June 30, 2022
Capital Assets:				
Land	\$ 8,776	\$ -	\$ -	\$ 8,776
Buildings & improvements	2,437,875	7,029	(320)	2,444,584
Multi-purpose/lab building	2,825,672	59,806	-	2,885,478
Vehicles	782,741	421,377	(318,268)	885,850
Equipment	445,273	24,809	(2,605)	467,477
Accumulated depreciation	<u>(2,515,123)</u>	<u>(203,505)</u>	<u>797,852</u>	<u>(1,920,776)</u>
Capital assets, net of accumulated depreciation	<u>\$ 3,985,214</u>	<u>\$ 309,516</u>	<u>\$ 476,659</u>	<u>\$ 4,771,389</u>

Depreciation expense for the year ended June 30, 2022 was \$203,505.

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”)

For purposes of measuring the net OPEB asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Fiscal Year End	June 30, 2022
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020, to June 30, 2021
Valuation Date	June 30, 2021

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)

Plan Description

Description of Plan - By Board resolution and through agreements with its labor units, the District provides certain health care benefits for retired employees and their dependents under third-party insurance plans. Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement benefit within 120 days of terminating employment with the District to be eligible to continue medical coverage through the agency and be entitled to the benefits described below. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open enrollment period or with a qualifying life event. In other words, it is the timing of initiating retirement benefits and not timing of enrollment in the medical program which determines whether or not a District retiree qualifies for lifetime medical coverage and any benefits defined in the PEMHCA resolution. Once eligible, coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.

Benefits Provided - Under PEMHCA, the District is required to contribute toward medical coverage for the retiree's lifetime or until coverage is otherwise discontinued. If a covered spouse survives the retiree and is entitled to survivor pension benefits, the District will continue the applicable contribution toward the spouse's coverage until his or her death.

The District's "unequal" resolution with CalPERS, executed in 2003, defines its contribution toward medical plan premiums for active employees to be the PEMHCA minimum employer contribution (MEC). The MEC during the valuation period was \$128.70 per month in 2021 and increased to \$141.55 per month in 2022. The MEC will increase to \$141.55 per month in 2022. Under the resolution, the District's contribution toward retiree medical premiums is equal to: 5% times the number of prior years the employer has been contracted with PEMHCA times the contribution the District makes towards active employee premiums (i.e., the MEC). The District pays medical insurance premiums for retirees up to the following maximums:

	<u>Annual Cap Amount</u>
Retiree	\$ 1,481.10
Couple	\$ 1,481.10
Family	\$ 1,481.10

As of the June 30, 2021, actuarial valuation, two retirees are currently paying for health insurance.

Funding Policy - The District's funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan asset and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate. The District has been and continues to prefund its OPEB asset, contributing 100% or more of the Actuarially Determined Contributions each year. Therefore, with the District's approval, the discount rate used in this valuation is 6.25%, the long term expected return on trust assets as of the measurement date.

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)

Plan Description (Continued)

Employees Covered

As of the June 30, 21 actuarial valuation, the following current and former employees were covered by the benefit terms:

Active employees	17
Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	<u>0</u>
Total	<u>21</u>

Net OPEB Liability/(Asset)

The District’s net OPEB asset was measured as of June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation dated June 30, 2021, that was rolled forward to determine the June 30, 2022, total OPEB asset, based on the following actuarial methods and assumptions below:

Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Actuarial assumptions come in part from the professional judgment of the Actuary, working within the scope of GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

The following simplifying assumptions were made:

Retirement age for active employees—Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 65.

Marital status—Percent of married members at the calculation date was assumed to be 70% and continue throughout retirement.

Mortality—Life expectancies were based on the MacLeod Watts Scale 2018 applied generationally from 2015.

Long term return on assets – 6.0% as of June 30, 2021, and 6.25% as of June 30, 2020 net of plan investment expenses

Healthcare cost trend rate—The PEMHCA minimum required contribution (“MEC”) is assumed to increase annually by 4.0%.

Inflation rate—The expected general inflation rate is 2.75% per year.

Payroll growth rate—The expected long-term payroll growth rate was assumed to be 3.0% per year.

Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements. The representative mortality rates were the published CalPERS rates, adjusted to back out 15 years of Scale MP 2016 to central year 2015.

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)

Plan Description (Continued)

Discount Rate

The discount rate used to measure the total OPEB asset was 6.0 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB asset.

Changes in the OPEB Liability/(Asset)

The changes in the net OPEB asset are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2021 (Measurement Date June 30, 2020)	\$ 554,668	\$ 610,175	\$ (55,507)
Changes recognized for the measurement period:			
Service cost	21,048	-	21,048
Interest	35,312	-	35,312
Expected investment income	-	38,129	(38,129)
Changes of assumptions	6,618	-	6,618
Contributions-employer	-	21,445	(21,445)
Benefit payments	(21,445)	(21,445)	-
Plan experience	(177,983)		(177,983)
Investment experience		81,800	(81,800)
Administrative expense	-	(222)	222
Net Changes	(136,450)	119,707	(256,157)
Balance at June 30, 2022 (Measurement Date June 30, 2021)	\$ 418,218	\$ 729,882	\$ (311,664)

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Discount Rate

The sensitivity analysis of the District regarding the net OPEB liability/(asset) of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021, is as follows:

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
Net OPEB Liability	\$ (262,806)	\$ (311,664)	\$ (352,619)

NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)

Plan Description (Continued)

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Health Care Cost Trend Rates

The sensitivity analysis of the net OPEB liability/(asset) of the District if it were calculated using a health care cost trend rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021, is as follows:

	1% Decrease	Current Discount Rate	1% Increase
	5.00%	6.00%	7.00%
Net OPEB Liability	\$ (357,205)	\$ (311,664)	\$ (256,190)

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB.

For the year ended June 30, 2022, the District recognized OPEB expense of \$51,828. As of June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 5,898	\$ 74,229
Differences Between Expected and Actual Experience	-	202,829
Net difference between projected and actual earnings on OPEB		
Plan Investments	-	62,235
Deferred contributions	13,427	-
Total	<u>\$ 19,325</u>	<u>\$ 339,293</u>

The amount of \$13,427 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as an increase in the net OPEB asset in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2023	\$ (71,563)
2024	(73,297)
2025	(55,288)
2026	(44,864)
2027	(28,504)
Thereafter	(65,777)
	<u>\$ (339,293)</u>

NOTE 5 – DELTA MOSQUITO AND VECTOR CONTROL DISTRICT RETIREMENT PLAN

General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees’ Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors two miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

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

The rate plan provisions and benefits in effect as of June 30, 2022 are summarized as follows:

	<u>1st Tier</u>	<u>PEPRA</u>
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 60	52 - 67
Monthly benefits, as a % of annual salary	2.0% to 3.0%	1.0% to 2.5%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	14.540%	7.590%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund, if applicable. The dollar amounts are billed on a monthly basis. The District’s required contribution for the unfunded liability was \$160,017 for the fiscal year ended June 30, 2022.

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

The District’s contributions to the plan for the ended June 30, 2022, were \$272,739.

NOTE 5 – DELTA MOSQUITO AND VECTOR CONTROL DISTRICT RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$1,017,394.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

Proportion - June 30, 2020	0.0510%
Proportion - June 30, 2021	0.0536%
Change - increase (decrease)	0.0026%

For the year ended June 30, 2022, the District recognized pension expense of \$87,073. As of June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 301,154	\$ -
Changes in assumptions	-	-
Differences between actual and expected experience	114,090	-
Net differences between projected and actual earnings on plan investments	-	888,131
Change in employer's proportion	119,889	-
Differences between the employer's actual contributions and the employer's proportionate share of contributions	<u>-</u>	<u>126,742</u>
Total	<u>\$ 535,133</u>	<u>\$ 1,014,873</u>

The amount of \$301,154 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30</u>	
2023	\$ (158,255)
2024	(177,512)
2025	(199,694)
2026	(245,433)
2027	-
Thereafter	-

NOTE 5 – DELTA MOSQUITO AND VECTOR CONTROL DISTRICT RETIREMENT PLAN (Continued)

Actuarial Assumptions

The total pension liabilities in the June 30, 2020, actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15% ⁽¹⁾
Mortality	Derived using CalPERS' Membership Data for all Funds ⁽²⁾

⁽¹⁾ Net of pension plan investment expenses, including inflation

⁽²⁾ The mortality table was developed based on CalPERS specific data.
The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020, valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Change of Assumptions

In December 2017, the CalPERS Board of Administration adopted new mortality assumptions for plans participating in Public Employees' Retirement Fund (PERF), the inflation assumption was reduced from 2.75 percent to 2.50 percent, and the assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent.

Discount Rate

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

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

NOTE 5 – DELTA MOSQUITO AND VECTOR CONTROL DISTRICT RETIREMENT PLAN (Continued)

Discount Rate (Continued)

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

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

<u>Asset Class (a)</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10(b)</u>	<u>Real Return Years 11+(c)</u>
Public Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

(a) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities;

Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.00% used for this period

(c) An expected inflation of 2.92% used for this period

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

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

<u>Discount Rate -1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate +1%</u>
6.15%	7.15%	8.15%
\$ 2,414,708	\$ 1,017,394	\$ (137,745)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

The District did not have an outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

NOTE 6 – LONG-TERM DEBT

The District generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt.

In government fund-types, debt discounts and issuance costs are recognized in the current period. The District’s debt activities are summarized below and discussed in detail thereafter:

Long-Term Debt:

Direct Borrowings:

Financed Purchase	\$ 930,409	\$ -	\$ (92,145)	\$ 838,264	\$ 94,771
Total Direct Borrowings:	<u>930,409</u>	<u>-</u>	<u>(92,145)</u>	<u>838,264</u>	<u>94,771</u>
Compensated absences	<u>117,329</u>	<u>17,715</u>	<u>-</u>	<u>135,044</u>	<u>81,026</u>
Total long-term debt	<u>\$ 1,047,738</u>	<u>\$ 17,715</u>	<u>\$ (92,145)</u>	<u>\$ 973,308</u>	<u>\$ 175,797</u>

Long-term debt at was comprised of the following individual issues:

Financed Purchase – On April 1, 2020, the District entered into an agreement with Municipal Finance Corporation for \$1,020,000 for a direct borrowing financed purchase with an interest rate of 2.83% per annum payable semi-annually. The financed purchase is for the construction of a Fish Hatchery capital improvement. This financed purchase is payable from any source of available moneys of the District. The principal payments range from \$89,591 to \$115,373 and are due annually through fiscal year 2030. As of June 30, 2022, the financed purchase outstanding amounted to \$838,264.

There is a provision in the agreement whereby in an event of default the Municipal Finance Corporation, may declare the unpaid principal and accrued interest and related expenses to be due and payable immediately if the District is unable to make payment.

Annual debt service requirements to maturity for the financed purchase as of June 30, 2022, are as follows:

Fiscal Years ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 94,771	\$ 23,057	\$ 117,828
2024	97,472	20,356	117,828
2025	100,250	17,578	117,828
2026	103,107	14,721	117,828
2027	106,045	11,783	117,828
2028-2030	<u>336,619</u>	<u>16,865</u>	<u>353,484</u>
	<u>\$ 838,264</u>	<u>\$ 104,360</u>	<u>\$ 942,624</u>

NOTE 7 – INSURANCE COVERAGES

The District has the following coverages in force as of June 30, 2022:

Liability Limits:

General Liability, Automobile Liability and Errors & Omissions	\$1,000,000 per occurrence
Employment Practices Liability	\$3,000,000 per occurrence
Excess Liability	\$29,000,000 per occurrence
Workers Compensation	\$500,000 any one loss
Excess Worker's Compensation	Statutory coverage for WC and \$500,000 For Employers Liability

Property Limits:

Property Damage	\$10,000 any one loss
Boiler & Machinery	\$100,000,000 per occurrence
All Risk Property Insurance	\$400,000,000 per occurrence
Auto Physical Damage Program	\$50,000 per accident
Business Travel Accident	\$150,000 per accident
Group Fidelity	\$1,000,000 Employee Theft
	\$1,000,000 Employee Faithful Performance
	\$1,000,000 Depositors Forgery or Alteration

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Commitments and contingencies, undeterminable in amount, include normal recurring pending claims and litigation. In the opinion of management, based upon discussion with legal counsel, there is no pending litigation which is likely to have a material adverse effect on the financial position of the District.

NOTE 9- RESTATEMENT

The following prior period adjustments were made to correct the beginning net position balances:

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Beginning net position	\$ 4,315,503	\$ 1,121,088	\$ 5,436,591
Prior period adjustments			
Adjustment made to correct to capital assets	-	477,143	477,143
Other	8,678	-	8,678
Total prior period adjustments	8,678	477,143	485,821
Beginning net position, as restated	<u>\$ 4,324,181</u>	<u>\$ 1,598,231</u>	<u>\$ 5,922,412</u>

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REQUIRED SUPPLEMENTARY INFORMATION

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes:				
Current secured	\$ 2,493,100	\$ 2,493,100	\$ 2,598,222	\$ 105,122
Current unsecured	147,112	147,112	172,167	25,055
Prior secured	52,402	52,402	59,042	6,640
Prior unsecured	1,818	1,818	2,060	242
State homeowner's property tax relief	18,644	18,644	17,918	(726)
Pass through income	344,601	344,601	483,518	138,917
Interest income	63,000	63,000	40,452	(22,548)
Charges for current services	-	-	38,823	38,823
Other governmental income	-	-	188,365	188,365
Assessments	951,898	951,898	881,481	(70,417)
Other income	-	-	103,090	103,090
	<u>4,072,575</u>	<u>4,072,575</u>	<u>4,585,138</u>	<u>512,563</u>
Total revenues				
EXPENDITURES				
Current:				
Salaries and employee benefits	2,683,887	2,683,887	2,769,753	(85,866)
Services and supplies	1,065,646	1,065,646	1,064,148	1,498
Debt service	117,828	117,828	117,828	-
Capital outlay	109,792	109,792	496,092	(386,300)
	<u>3,977,153</u>	<u>3,977,153</u>	<u>4,447,821</u>	<u>(470,668)</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>95,422</u>	<u>95,422</u>	<u>137,317</u>	<u>41,895</u>
Net change in fund balance	<u>\$ 95,422</u>	<u>\$ 95,422</u>	<u>137,317</u>	<u>\$ 41,895</u>
Fund balance, restated, July 1, 2021			<u>4,324,181</u>	
Fund balance, June 30, 2022			<u>\$ 4,461,498</u>	

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 – BUDGETARY INFORMATION

An annual nonappropriated budget, which establishes the total spending authority for the General Fund, is adopted by the Board of Trustees just prior to the beginning of the District's fiscal year. The Board of Trustees may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts are reported as amended.

The budgetary basis of accounting is consistent with generally accepted accounting principles applicable to the District's financial statements.

NOTE 2 – EXCESS EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2022, expenditures exceeded appropriations in the following categories:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Capital outlay	(386,300)

DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR PERIODS ENDED JUNE 30

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service Cost	\$ 21,048	\$ 20,385	\$ 21,074	\$ 20,411	\$ 22,367
Interest on the total OPEB liability	35,312	33,051	37,788	34,517	40,995
Actual and expected experience difference	(177,983)	-	(34,369)	-	(70,089)
Changes in assumptions	6,618	-	(44,883)	-	(142,522)
Changes in benefit terms	-	-	-	-	-
Benefit payments	(21,445)	(14,388)	(8,789)	(5,188)	(6,348)
Net Changes in total OPEB liability	(136,450)	39,048	(29,179)	49,740	(155,597)
Total OPEB liability - beginning	554,668	515,620	544,799	495,059	650,656
Total OPEB liability - ending (a)	\$ 418,218	\$ 554,668	\$ 515,620	\$ 544,799	\$ 495,059
Plan Fiduciary Net Position					
Contribution - employer	\$ 21,445	\$ 46,366	\$ 39,781	\$ 66,851	\$ 69,600
Net investment income	119,929	31,217	35,688	20,262	15,186
Benefit payments	(21,445)	(14,388)	(8,789)	(5,188)	(6,348)
Administrative expense	(222)	(285)	(110)	(238)	(197)
Other Expenses	-	-	-	(528)	-
Net change in plan fiduciary net position	119,707	62,910	66,570	81,159	78,241
Plan fiduciary net position - beginning	610,175	547,265	480,695	399,536	321,295
Plan fiduciary net position - ending (b)	\$ 729,882	\$ 610,175	\$ 547,265	\$ 480,695	\$ 399,536
Net OPEB liability (asset) - ending (a) - (b)	\$ (311,664)	\$ (55,507)	\$ (31,645)	\$ 64,104	\$ 95,523
Plan fiduciary net position as a percentage of the total OPEB liability	174.52%	110.01%	106.14%	88.23%	80.70%
Covered employee payroll	\$ 1,517,526	\$ 1,354,947	\$ 1,360,437	\$ 1,093,705	\$ 1,093,868
District's net OPEB liability as a percentage of covered-employee payroll	-20.54%	-4.10%	-2.33%	5.86%	8.73%
Measurement date	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017

Notes to Schedule:

Historical information is required only for measurement periods for which GASB 75 is applicable.
Future years' information will be displayed up to 10 years as information becomes available.

The Notes to Required Supplementary Information (RSI) are integral to the above schedules.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – OPEB
LAST TEN FISCAL YEARS*
FOR THE PERIODS ENDED JUNE 30**

	2022	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ -	\$ 12,004	\$ 31,978	\$ 30,992	\$ 61,663
Contributions in relation to the ADC	<u>13,427</u>	<u>21,445</u>	<u>46,248</u>	<u>39,781</u>	<u>71,922</u>
Contribution deficiency (excess)	<u>\$ (13,427)</u>	<u>\$ (9,441)</u>	<u>\$ (14,270)</u>	<u>\$ (8,789)</u>	<u>\$ (10,259)</u>
 Covered employee payroll	 \$ 1,517,526	 \$ 1,354,947	 \$ 1,360,437	 \$ 1,312,297	 \$ 1,093,868
 Contributions as a percentage of covered-employee payroll	 0.88%	 1.58%	 3.40%	 3.03%	 6.58%
 Valuation Date	 6/30/2021	 6/30/2019	 6/30/2019	 7/1/2017	 7/1/2017

*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

The Notes to Required Supplementary Information (RSI) are integral to the above schedules.

Notes to schedule:

*Actuarial methods and assumption used to set the actuarially determined contributions for the years presented were from the respective actuarial reports available for those periods.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method Entry Age Normal

Asset Valuation Method Market value

Inflation 2.75%

Payroll Growth 3.25% per annum, In aggregate

Healthcare cost-trend rates	Effective January 1	Premium Increase	Effective January 1	Effective January 1	Premium Increase
	2019	7.50%	2022	2022	6.00%
	2020	7.00%	2023	2023	5.50%
	2021	6.50%	2024 & Later	2024 & Later	5.00%

Retirement Age Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 65.

Mortality MacLeod Watts Scale 2018 applied generationally

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2022
LAST 10 YEARS***

	2015	2016	2017	2018	2019	2020	2021	2022
Proportion of the net pension liability	0.0528%	0.0537%	0.0521%	0.0494%	0.0468%	0.0488%	0.0510%	0.0536%
Proportionate share of the net pension liability	\$ 1,320,234	\$ 1,473,620	\$ 1,809,330	\$ 1,945,947	\$ 1,763,171	\$ 1,954,422	\$ 2,152,355	\$ 1,017,394
Covered payroll	\$ 1,077,721	\$ 1,085,696	\$ 1,078,642	\$ 1,091,618	\$ 1,267,463	\$ 1,363,308	\$ 1,472,124	\$ 1,473,137
Proportionate share of the net pension liability as a percentage of covered payroll	122.50%	135.73%	167.74%	178.26%	139.11%	143.36%	146.21%	69.06%
Plan fiduciary net position as a percentage of the total pension liability	82.36%	80.39%	77.44%	76.89%	80.10%	77.84%	78.41%	90.39%

Notes to the Schedule

Changes in Benefit Terms - None

Changes in Assumptions - None

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSION
FOR THE YEAR ENDED JUNE 30, 2022
LAST 10 YEARS***

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarially required contribution (actuarially determined)	\$ 146,505	\$ 158,882	\$ 289,971	\$ 312,749	\$ 311,989	\$ 224,944	\$ 267,698	\$ 272,739	\$ 301,154
Contributions in relation to the actuarially determined contributions	<u>146,505</u>	<u>158,882</u>	<u>289,971</u>	<u>312,749</u>	<u>311,989</u>	<u>224,944</u>	<u>267,698</u>	<u>272,739</u>	<u>301,154</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,023,954	\$ 1,077,721	\$ 1,085,696	\$ 1,078,642	\$ 1,091,618	\$ 1,267,463	\$ 1,363,308	\$ 1,344,457	\$ 1,473,137
Contributions as a percentage of covered payroll	14.31%	14.74%	26.71%	28.99%	28.58%	17.75%	19.64%	20.29%	20.44%

* Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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OTHER INDEPENDENT AUDITOR'S REPORT

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Jaribu W. Nelson, CPA

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

Board of Trustees of the
Delta Mosquito and Vector Control District
Visalia, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of Delta Mosquito and Vector Control District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 28, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Jaribu W. Nelson, CPA

Clovis, California
March 28, 2023

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting			
Material weakness(es) identified?	_____ Yes	<u> X </u> No	
Significant deficiency(ies) identified - not considered to be material weaknesses?	_____ Yes	<u> X </u> None reported	
Noncompliance material to financial statements noted?	_____ Yes	<u> X </u> No	

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

FINANCIAL STATEMENT FINDINGS

None reported.

8. Quarterly Expense/Revenue Report

MONTHLY EXPENSE REPORT 2022-23

22-23 FY Expenses	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Expense	Budget	Carry Over
Manager	15,942.36	15,942.36	15,942.36	15,942.36	15,942.36	15,942.36	15,942.36	15,942.36	15,942.36				143,481.24	191,308.28	47,827.04
Assistant Manager	10,122.13	10,122.13	19,154.38	0.00	0.00	0.00	0.00	0.00	0.00				39,398.64	121,465.58	82,066.94
Operations Program Manager	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46				81,859.14	109,145.49	27,286.35
Scientific Program Manager	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46	9,095.46				81,859.14	109,145.49	27,286.35
Foreman	8,314.61	8,314.61	8,314.61	8,314.61	8,314.61	8,314.61	8,314.61	8,314.61	9,095.61				75,612.49	99,775.29	24,162.80
Biologist (Courtney)	6,773.15	4,689.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00				11,462.30	81,277.82	69,815.52
Biologist (Andrea)	8,043.12	8,043.12	8,043.12	8,043.12	8,043.12	8,043.12	8,043.12	8,466.44	8,466.44				73,234.72	96,517.41	23,282.69
Biologist (Mark N)	8,466.44	8,466.44	8,466.44	8,466.44	8,466.44	8,466.44	8,466.44	8,466.44	8,466.44				76,197.96	101,597.27	25,399.31
Biologist (Javier)	7,619.80	7,619.80	7,619.80	7,619.80	7,619.80	7,619.80	7,619.80	9,498.40	9,498.40				72,335.40	91,437.54	19,102.15
Education & Outreach Coordinator	5,893.97	6,262.35	6,262.35	6,262.35	6,262.35	6,262.35	6,262.35	6,262.35	6,262.35				55,992.77	75,148.15	19,155.38
Admin Assistant	6,766.28	6,766.28	6,766.28	6,766.28	6,766.28	6,766.28	6,766.28	6,766.28	7,164.30				61,294.54	81,195.40	19,900.86
Admin Analyst	5,430.98	5,720.45	1,906.80	445.50	7,423.77	7,423.77	7,423.77	7,559.41	7,559.41				50,893.86	68,645.41	17,751.55
Admin Analyst Interim	0.00	0.00	3,168.00	4,752.00	0.00	0.00	0.00	0.00	0.00				7,920.00	0.00	-7,920.00
VC Supervisor	6,904.74	6,904.74	6,904.74	6,904.74	6,904.74	6,904.74	6,904.74	6,904.74	6,904.74				62,142.66	82,856.88	20,714.22
VCT III/ Mechanic (2 employees)	11,296.30	11,296.30	11,296.30	11,296.30	11,610.09	11,610.09	11,610.09	11,610.09	11,610.09				103,235.65	139,634.81	36,399.16
VCT III (1 employee)	6,275.72	6,275.72	6,275.72	6,275.72	6,275.72	6,275.72	6,275.72	6,275.72	6,275.72				56,481.48	75,308.66	18,827.18
VCT II (ops employees)	14,031.12	11,649.12	12,902.32	12,438.94	12,458.73	14,583.93	12,974.08	12,648.28	11,084.44				114,770.96	123,100.70	8,329.74
VCT II (lab)	3,458.85	3,414.42	3,410.97	3,402.76	3,394.54	4,618.21	4,170.24	4,517.76	4,401.92				34,789.67	39,392.22	4,602.55
VCT I	25,359.65	25,605.35	23,905.30	20,223.19	0.00	0.00	0.00	0.00	0.00				95,093.49	186,550.00	91,456.51
Over-Time	476.58	1,680.24	688.47	0.00	0.00	0.00	0.00	0.00	0.00				2,845.29	15,000.00	12,154.71
Trustee Payroll	1,800.00	0.00	0.00	1,700.00	0.00	0.00	1,600.00	0.00	0.00				5,100.00	8,400.00	3,300.00
Longevity	1,925.03	1,925.03	1,925.03	1,925.03	1,925.03	1,925.03	1,925.03	1,925.03	1,925.03				17,325.27	24,945.99	7,620.72
ASE Certificate	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00				12,375.00	16,500.00	4,125.00
TOTAL WAGES	174,466.75	170,263.53	172,518.91	150,345.06	130,973.50	134,322.37	133,864.55	134,723.83	134,223.17	0.00	0.00	0.00	1,335,701.67	1,938,348.40	602,646.73
Social Security/Medicare	14,417.91	14,390.13	14,413.63	12,565.28	9,302.36	9,635.08	10,221.49	10,293.67	10,302.39				105,541.94	157,148.80	51,606.86
CalPERS - OPEB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00	0.00
Retirement - District 14.54% (PEPRA 7.59%)	13,894.11	13,712.25	12,822.18	12,498.27	11,046.06	11,410.93	12,145.57	12,179.33	12,555.97				112,264.67	140,250.93	27,986.26
PERS - UAL	187,182.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				187,182.00	187,182.00	0.00
Workers' Comp/VCJPA	78,212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				78,212.00	79,144.00	932.00
Unemployment (UI)	6,846.41	0.00	0.00	2,021.09	0.00	0.00	385.85	0.00	0.00				9,253.35	18,000.00	8,746.65
Life/LTD/STD; Dental; Vision; Long Term Care	3,383.65	3,497.55	3,370.43	2,978.18	3,209.27	3,209.27	3,290.69	3,290.69	3,207.96				29,437.69	43,747.73	14,310.04
Health	30,656.74	28,054.25	26,252.43	23,517.93	23,517.93	23,517.93	23,517.93	23,745.60	23,745.60				226,526.34	380,297.53	153,771.19
ICMA	948.95	948.95	948.95	948.95	948.95	948.95	948.95	948.95	948.95				8,540.55	15,000.00	6,459.45
BENEFITS	335,541.77	60,603.13	57,807.62	54,529.70	48,024.57	48,722.16	50,510.48	50,458.24	50,760.87	0.00	0.00	0.00	756,958.54	1,020,770.99	263,812.45
TOTAL WAGES & BENEFITS	510,008.52	230,866.66	230,326.53	204,874.76	178,998.07	184,044.53	184,375.03	185,182.07	184,984.04	0.00	0.00	0.00	2,093,660.21	2,959,119.39	866,459.18
Chemicals	34,355.44	12,497.71	48,843.13	0.00	73,807.23	0.00	0.00	29,048.59	0.00				198,552.10	200,000.00	1,447.90
Uniforms	838.39	0.00	1,412.05	2,270.33	596.15	840.89	0.00	362.32	362.32				6,682.45	8,000.00	1,317.55
Lab Supplies	5,216.29	4,327.17	3,574.34	864.73	104.57	268.67	0.00	140.00	159.51				14,655.28	96,500.00	81,844.72
Fish Supplies	0.00	316.89	684.80	749.53	344.04	1,229.48	687.85	175.95	100.05				4,288.59	5,000.00	711.41
Operational Supplies	328.95	0.00	1,623.16	56.78	487.92	0.00	149.65	0.00	36.78				2,683.24	3,000.00	316.76
Janitorial Supplies	309.80	0.00	535.57	310.55	401.11	681.25	50.52	412.96	301.18				3,002.94	3,500.00	497.06
Maint Contracts	3,623.05	250.00	5,833.50	2,931.83	2,899.22	2,860.25	280.00	5,444.75	2,864.25				26,986.85	55,500.00	28,513.15
Bldg/Yard Supplies & Maint	616.93	153.28	1,455.97	443.24	12,590.02	2,712.55	1,309.65	2,291.88	3,595.21				25,168.73	20,000.00	-5,168.73

Building Improvements	0.00	0.00	0.00	0.00	0.00	76,642.00	0.00	0.00	78,915.38				155,557.38	223,000.00	67,442.62
Auto Supplies & Maint	8,132.70	645.11	1,842.25	430.07	1,678.26	2,608.63	4,492.19	3,243.57	5,961.74				29,034.52	25,000.00	-4,034.52
Gasoline	15,673.44	12,399.73	11,628.54	9,607.02	2,287.23	741.76	93.38	423.91	557.58				53,412.59	75,000.00	21,587.41
Utilities	4,805.40	5,175.58	5,821.79	5,471.08	2,768.69	4,085.20	1,997.33	4,119.07	4,511.09				38,755.23	39,900.00	1,144.77
GPS	859.57	1,719.14	1,719.14	859.57	859.57	859.57	859.57	859.57	859.57				9,455.27	10,700.00	1,244.73
Telephone & Cell Phone	2,477.97	337.36	1,794.66	2,058.72	3,749.79	1,967.74	1,986.50	1,624.40	2,386.74				18,383.88	23,225.00	4,841.12
Liability Ins.	92,659.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				92,659.00	94,178.00	1,519.00
Office Supplies	4,909.73	550.76	907.54	266.59	325.52	203.25	147.34	204.50	406.89				7,922.12	30,000.00	22,077.88
Travel	1,340.06	0.00	2,466.15	1,541.28	2,788.23	2,012.27	2,034.15	1,773.25	2,672.85				16,628.24	29,536.50	12,908.26
Dues	10,500.00	0.00	975.00	2,625.00	184.00	8,186.00	0.00	0.00	0.00				22,470.00	19,500.00	-2,970.00
Safety Supplies	32.52	0.00	0.00	190.64	0.00	971.72	98.63	876.31	0.00				2,169.82	21,700.00	19,530.18
Subscriptions	2,026.60	6,552.00	3,880.48	218.21	1,162.73	340.54	363.00	500.90	1,946.00				16,990.46	30,000.00	13,009.54
Advertisements	90.00	0.00	865.00	75.00	0.00	0.00	0.00	0.00	0.00				1,030.00	4,500.00	3,470.00
Cont. Education	440.00	0.00	1,464.76	1,397.67	0.00	2,300.00	0.00	448.77	971.48				7,022.68	6,300.00	-722.68
Professional Services	104.00	8,094.00	482.50	575.00	1,365.00	724.00	6,177.25	6,128.00	31,707.22				55,356.97	84,000.00	28,643.03
Public Relations	475.00	0.00	1,480.00	180.00	0.00	0.00	0.00	0.00	1,455.00				3,590.00	27,000.00	23,410.00
County Tax Admin Fee	0.00	0.00	0.00	0.00	0.00	39,947.00	0.00	0.00	0.00				39,947.00	70,000.00	30,053.00
Misc	264.95	0.00	347.43	96.15	545.74	418.92	922.29	48.46	377.15				3,021.09	5,000.00	1,978.91
Name, Logo & Celebration	0.00	547.09	341.75	877.14	2,180.17	187.54	0.00	2,484.64	0.00				6,618.33	20,000.00	13,381.67
TOTAL SERVICES & SUPPLIES	190,079.79	53,565.82	99,979.51	34,096.13	111,125.19	150,789.23	21,649.30	60,611.80	140,147.99	0.00	0.00	0.00	862,044.76	1,230,039.50	367,994.74
CAPITAL ITEMS															
Lease Payment	0.00	0.00	58,914.03	0.00	0.00	0.00	0.00	0.00	0.00				58,914.03	117,828.06	58,914.03
Shop Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	8,500.00	8,500.00
Office Equipment	0.00	5,423.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00				5,423.92	6,000.00	576.08
Lab Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	18,500.00	18,500.00
Vehicles	0.00	2,037.12	2,068.68	1,909.68	1,909.68	2,922.95	2,052.88	1,909.68	1,909.68				16,720.35	24,340.00	7,619.65
TOTAL CAPITAL	0.00	7,461.04	60,982.71	1,909.68	1,909.68	2,922.95	2,052.88	1,909.68	1,909.68	0.00	0.00	0.00	81,058.30	175,168.06	94,109.76
MONTHLY TOTAL:	700,088.31	291,893.52	391,288.75	240,880.57	292,032.94	336,756.71	208,077.21	247,703.55	327,041.71	0.00	0.00	0.00	3,035,763.27	4,364,326.95	1,328,563.68

MONTHLY REVENUE REPORT 2022-23

Revenue Source	Description	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Received	Budget	Balance
4001 Taxes - Current Secured		1,120.28					1,406,814.99	141,950.37						1,549,885.64	2,602,883.00	-1,052,997.36
4006 Taxes - Current Unsecured							185,342.65	735.36						186,078.01	172,167.00	13,911.01
4008 Taxes - Prior Secured								22,071.88						22,071.88	42,402.00	-20,330.12
4009 Taxes - Prior Unsecured								860.31						860.31	1,200.00	-339.69
4030 Taxes - Supplemental Cur Sec								18,027.41						18,027.41	40,000.00	-21,972.59
4033 Taxes - Supplemental Prior								7,029.18						7,029.18	10,000.00	-2,970.82
4052 Other Taxes - Assessment														0.00	1,025,528.00	-1,025,528.00
4055 Taxes - Timber Yield														0.00	1.00	-1.00
4060 RDA Residuals							106,663.00							106,663.00	75,000.00	31,663.00
4075 RD H&S 34188 OA														0.00	1.00	-1.00
4078 RD H&S 34188 OA														0.00	1.00	-1.00
5050 Property Tax Relief								8,750.92						8,750.92	17,918.00	-9,167.08
Total Taxes		1,120.28	0.00	0.00	0.00	0.00	1,698,820.64	199,425.43	0.00					1,899,366.35	3,987,101.00	-2,087,734.65
4801 Interest Income				12,570.51			15,447.11							28,017.62	36,000.00	-7,982.38
4069 PT Facilities							192,336.00							192,336.00	307,218.00	-114,882.00
City of Woodlake														0.00		
City of Dinuba														0.00		
City of Exeter														0.00		
City of Farmersville														0.00		
City of Lindsay														0.00		
City of Visalia														0.00		
County Pass Thru														0.00		
Total RDA		0.00	0.00	12,570.51	0.00	0.00	207,783.11	0.00	0.00					220,353.62	343,218.00	-122,864.38
5400 Current Services (Billing)				237.50										237.50	1.00	-236.50
5835 Other Revenue														0.00	0.00	0.00
5401 Assessment Fee							502,624.92	39,770.71						542,395.63	-70,035.00	472,360.63
5805 Misc. Receipts															25,000.00	-25,000.00
State of CA	Tax Overpayment Refund			150.81										150.81		
GovDeals	Sale of GO-4			2,125.00										2,125.00		
Special Dist Leadersip Foundation	Scholarship Refund - Dr. Debboun			875.00										875.00		
Navia	Reimbursement - Overpayment			416.00										416.00		
US Bank	Cal Card Reimbursement			310.47										310.47		
GovDeals	Sale of Chevy S-10			2,750.00										2,750.00		
Tulare County	Stale Check- Franchise Tax Board				378.15									378.15		
VCJPA AIMS	Temp Disability Pay				243.82									243.82		
VCJPA AIMS	Temp Disability Pay				326.13									326.13		
VCJPA AIMS	Temp Disability Pay				1,521.94									1,521.94		
Verizon	Credit - Overpayment				518.27									518.27		
Adrian Sifuentes	Cert Exam Payment				78.00									78.00		
Ryan Spratt	Cert Exam Payment				78.00									78.00		
Kory Wilson	Cert Exam Payment				78.00									78.00		
Carlos Rodriguez	Cert Exam Payment				78.00									78.00		
Lisa Salgado	Cert Exam Payment				78.00									78.00		
Juan Pablo Ortega	Cert Exam Payment				78.00									78.00		
Paul Raper	Cert Exam Payment				78.00									78.00		
Enterprise Fleet Mgmt	Windshield Reimbursement					100.00								100.00		
GovDeals	Sale of 1997 Chevy Silverado					2,350.00								2,350.00		
GovDeals	Sale of Jeep Hard Top					669.69								669.69		
County of Kings	Mosquito Testing					3,476.00								3,476.00		
US Bank	Cal Card Reimbursement							473.00						473.00		

VCJPA	2022 Retrospective Adjustment							3,392.00						3,392.00		
City of Dinuba	Assessment Payment							1,482.23						1,482.23		
Kaweah Delta Water	Assessment Payment							163.97						163.97		
Ivanhoe Public Utility District	Assessment Payment							37.30						37.30		
Citrus Research Board	Assessment Payment							17.75						17.75		
TCERA	Assessment Payment							88.75						88.75		
Dinuba Memorial District	Assessment Payment							118.75						118.75		
Housing Authority of Tulare County	Assessment Payment							7,026.66						7,026.66		
City of Farmersville	Assessment Payment							532.28						532.28		
Eleanor Roosevelt Community	Assessment Payment								100.00					100.00		
Orosi Memorial District	Assessment Payment								31.25					31.25		
Tulare County	Assessment Payment								2,029.74					2,029.74		
Stone Corral	Assessment Payment								125.00					125.00		
Cutler Orosi Unified School Dist	Assessment Payment								1,806.48					1,806.48		
City of Visalia	Assessment Payment								3,027.50					3,027.50		
Exeter Unified School Dist	Assessment Payment								1,121.76					1,121.76		
Farmersville Unified	Assessment Payment								723.21					723.21		
Visalia Public Cemetery	Assessment Payment								475.41					475.41		
Dinuba Congregation Jehovahs Witness	Assessment Payment								68.75					68.75		
Monson Sultana Joint Union	Assessment Payment								143.75					143.75		
Sequoia Union Elementary	Assessment Payment								262.50					262.50		
Self Help Enterprises	Assessment Payment								27.50					27.50		
Outside Creek Elementary Dist	Assessment Payment								87.50					87.50		
City of Lindsay	Assessment Payment								4.26					4.26		
City of Woodlake	Assessment Payment								215.16					215.16		
Union Pacific Railroad	Assessment Payment								70.00					70.00		
Traver Joint Union Elementary Dist	Assessment Payment								420.00					420.00		
Orosi Public Utility Dist	Assessment Payment								50.44					50.44		
Exeter Dist Ambulance	Assessment Payment								6.25					6.25		
United Health Centers of San Joaquin	Assessment Payment								68.75					68.75		
Exeter Public Cemetery Dist	Assessment Payment								90.01					90.01		
Exeter Memorial Dist	Assessment Payment								62.50					62.50		
First 5 Tulare County	Assessment Payment								17.75					17.75		
Kings River Union Elementary	Assessment Payment								143.75					143.75		
Goshen Community Services Dist	Assessment Payment								12.50					12.50		
Delta Mosquito and Vector Control Dist	Assessment Payment								43.75					43.75		
Misc. Revenue Total		0.00	0.00	6,864.78	3,534.31	6,595.69	502,624.92	53,103.40	11,235.47					583,958.57	-45,034.00	538,924.57
Total All Revenue		1,120.28	0.00	19,435.29	3,534.31	6,595.69	2,409,228.67	252,528.83	11,235.47	0.00	0.00	0.00	0.00	2,703,678.54	4,285,285.00	-1,671,674.46

9. Board Travel Calendar

10. Board of Trustees Member Comments

11. Future Agenda Items

12. Adjournment